

EDN: AAQQAN
УДК 336.02; 331.5

Internationalization of Tax Administration in the Digital Age: Case Study of the Federal Tax Service of Russia

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Received 08.07.2022, received in revised form 24.11.2022, accepted 27.01.2023

Abstract. The article is devoted to the study of challenges which tax administration of Russia is facing in the current era of global cooperation and digitalization and its approach to perform its functions effectively in international environment. Authors employ case study research approach. As the analysis demonstrated Federal Tax Service possesses three important features which are necessary for successful internationalization: (1) methodological flexibility in joining different kinds of international projects and treaties enabling enhanced tax cooperation at regional and global level, (2) digital advancement and data analysis skills, (3) openness to the global dialogue where the best practices are shared. Author's point is that with the support of policymakers whose work is to design more simple and stable international tax rules these capacities of Russian and other advanced tax administrations will likely lead to the emergence of regional tax administration in Eurasia where Russian tax service will be the important integrated part.

Keywords: tax administration, tax policy, digitalization, tax cooperation, FTS.

Research area: tax policy.

Citation: Milogolov N. S., Polezharova L. V., Machechin V. A. Internationalization of tax administration in the digital age: case study of the Federal Tax Service of Russia. In: *J. Sib. Fed. Univ. Humanit. soc. sci.*, 2023, 16(3), 343–353. EDN: AAQQAN



Интернационализация налогового администрирования в цифровой век: кейс Федеральной налоговой службы России

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Аннотация. Статья посвящена изучению вызовов, которые налоговая служба России преодолевает в условиях глобальной кооперации и реализации собственных функций в международном контексте. Авторы применяют кейс-анализ в качестве методологии исследования. Показано, что Федеральная налоговая служба обладает тремя важными чертами, необходимыми для успешной интернационализации: (1) методологической гибкостью при присоединении к различным международным проектам и соглашениям, создающим возможность углубленной налоговой кооперации на региональном и глобальном уровне, (2) цифровой зрелостью и компетенциями при работе с массивами данных, (3) открытостью к глобальному диалогу, в результате которого происходит обмен лучшими практиками. Авторы пытаются доказать, что при поддержке полисимейкеров, разрабатывающих более простые и стабильные правила международного налогообложения, указанные компетенции российских налоговых органов и ведущих налоговых администраций зарубежных стран, вероятно, приведут к становлению системы регионального налогового администрирования в Евразийском регионе, в котором ФНС будет иметь системно значимую роль.

Ключевые слова: налоговое администрирование, налоговая политика, цифровизация, налоговая кооперация, ФНС.

Научная специальность: 08.00.00 – налоговая политика.

Цитирование: Милоголов Н.С., Полежарова Л.В., Мачехин В.А. Интернационализация налогового администрирования в цифровой век: кейс Федеральной налоговой службы России. *Журн. Сиб. федер. ун-та. Гуманитарные науки*, 2023, 16(3), 343–353. EDN: AAQQAN

1. Introduction

The analysis in this research is focused on the current trends and evolution of the practices of international cooperation in tax administration on a primer of Federal Tax Service of Russian Federation – FTS RF in the current age of global cooperation in tax governance and digitalization of the economy. This research is relevant to post-pandemic economic and social realities which put pressure on tax policymak-

ers in the developed and developing world to reform international corporate tax system in a coordinated manner.

The analysis in this research is dealing with the following. First, we review the legal framework under which international cooperation between FTS RF and foreign tax authorities is legally possible. Second, we discuss the practical results and importance of this ongoing tax cooperation and projects where FTS RF currently

participates. Then we point out the problematic areas in this project. Finally, we formulate some possible future directions of the internationalization of tax administration where FTS RF will likely play a significant role.

2. Background

Today Russian tax authority is a recognized leader in the digitalization of tax administration. This is reflected in the developments which could be observed at the domestic level, regionally and globally.

At the domestic level the most prominent ongoing digitalization projects include: tax monitoring regime (cooperative compliance) for the largest taxpayers (FTS, 2022); mobile application and simplified regime for self-employed individuals (FTS, 2022); automatic calculation of taxes for small businesses under pilot project starting from 1 July 2022 in 4 regions of Russia (Zakonoproekt № 20281–8), automatic tax control of value added tax – VAT (FTS, 2022); automatization of personal income tax deductions (Federalnyi Zakon ot 20.04.2021 № 100-ФЗ) and planned introduction of FTS-powered cloud system of electronic document flow for businesses (Kontseptsiiia Razvitiia ..., 2020).

At the regional level in the post-Soviet economic space FTS RF is becoming more and more active in the recent years. The regional projects include automatic exchange of information for direct tax purposes between tax administrations of Community of Independent States – CIS states (Protokol ob obmene ..., 2018), exchange of information for tax control of indirect taxes (VAT and excises) on international transactions inside the Eurasian Economic Union – EAEU single market – Single Economic Space (Dogovor..., 2014), tracking the physical movement of goods inside the EAEU single market (Soglashenie..., 2019), providing assistance to countries of the region in reforming their tax administration systems and in introducing digital tax tools (one example of such assistance is a recent project in Uzbekistan (Storchak, 2019).

At the global level FTS RF is primarily focused on ensuring the effective exchange of information for direct tax purposes with foreign

jurisdictions (including low-tax jurisdictions) which is in line with the tax policy of tackling offshore tax avoidance by Russian tax residents and Multinational Enterprises – MNEs operating in Russian economy (Deloitte, 2017). Another line of international cooperation is related with providing tax certainty to MNEs operating in Russia. This can be achieved first by concluding advance pricing agreements – APAs for transfer pricing – TP purposes with tax authorities of the third countries (KPMG, 2020) and second by participating in the global project aimed at prevention of tax disputes for MNEs – International Compliance Assurance Programme – ICAP (OECD Forum on Tax Administration. International Compliance Assurance Programme). FTS also created online registration system for foreign providers of digital services to pay VAT remotely on their imports to Russian individuals – business-to-customer – B 2C and businesses – business-to-business – B 2B (NDS-Ofis Internet-kompanii). Moreover, FTS RF is also actively sharing its practices of tax administrations on global forums where its leadership role is globally recognized (OECD, 2020, 67).

3. Methodology

This research employs case study research approach to achieve the research goal. We investigate the issue from several angles including legal dimension, practice of cooperation and analysis of the relevance of global tax developments. We discuss the way forward in domestic, regional and global contexts.

As Zainal (Zainal, 2007, 1–2) notes case studies, in their true essence, explore and investigate contemporary real-life phenomenon through detailed contextual analysis of a limited number of events or conditions, and their relationships. Some examples of recent application of case study approach for research purposes include: (1) James, Murphy, and Reinhart performing case study in tax administration focusing on the experience with the introduction of Taxpayers' Charter in Australia (James, Murphy, Reinhart, 2005), (2) OECD and UNDP case study focusing on Georgia where authors describe the details and results of the Tax Inspectors Without Borders – TIWB

programmes in Georgia (OECD/UNDP, 2020, 3), (3) IMF paper (Akitoby, Honda, Miyamoto, Primus and Sy, 2019) focusing on how Low-Income Countries – LICs can enhance tax revenue collection to finance their development needs using comparative case study approach. Based on this we suggest that our approach is in line with the approaches widely spread in the modern research in tax administration.

3. Results of the case study analysis

of FTS internationalization

3.1 Domestic developments: law and practice

Key domestic development aimed at creating a certain and stable tax conditions for MNEs operating in Russia is the legal possibility to enter into multilateral advanced pricing agreements with Russian tax administration and foreign tax administrations for transfer pricing purposes. Another development which creates level playing field for foreign providers of digitalized services at Russian market with the local suppliers is the administrative obligation of remote registration of such foreign sup-

pliers for VAT purposes. These developments are summed up at Table 1 below.

Conceptually both developments cannot be regarded as unique Russian novelties in tax administration but rather as a spread of global taxation standards into the Russian jurisdiction.

New rules for VAT represent an implementation of BEPS Action 1 (OECD, 2015a) recommendation in Russia. As on the 28 December 2021 3189 foreign companies registered through FTS RF website and paid VAT on their imports in Russia through this online administrative channel (NDS-Ofis Internet-kompanii). This fact can be considered as the evidence that foreign digital businesses are rather compliant considering FTS RF still has no mechanism of information exchange related to VAT supplies from the third countries and even no special administration mechanism for import of digital services inside the EAEU Single Market.

Introducing a special mechanism of automatic information exchange for VAT administering of digital supplies can be a fruitful area of international tax cooperation. One possible obstacle for such mechanism of cooperation is the lack of the potential support from the side

Table 1. Key domestic legal developments related to internationalization of FTS RF

Regulation	Key features and scope
VAT	
Article 83 (4.6) of Tax Code	VAT registration of foreign suppliers of import digital remote services
Article 148 1(4) of Tax Code	provided to Russian businesses (B 2B) and to Russian natural persons
Article 174.2 of Tax Code	(B 2C) at personal (online) cabinet of taxpayer
Transfer pricing and mutual agreement procedure	
Order of the Ministry of Finance from 29 March 2018 № 60n (Prikaz Minfina Rossii ot 29.03.2008 N 60n)	the procedure for concluding multilateral APAs relating to cross-border transactions in-scope of TP control concluded between Russian taxpayers (applicants), tax residents of states that have signed tax treaties with Russia and the competent tax authorities of those states
Article 105.20 (2) of Tax Code	FTS RF is the competent authority for the purpose of concluding and negotiating multilateral APAs
Article 105.7 (2.1) of Tax Code	Transfer pricing methodology under domestic law of foreign party of transactions can be used for APA purposes
Federal Law from 29 September 2019 N 325-FZ as amended from 02 July 2021 (FZ ot 29.09.2019 N 325-FZ) Chapter 14—4.1 of Tax Code	Incorporation of BEPS Action 8 (OECD, 2015b) principles relating to intangibles and quoted commodities into domestic law Incorporation of BEPS Action 13 (OECD, 2015c) standards on TP documentation Incorporation of BEPS Action 14 (OECD, 2015d) standards on mutual agreement including for transfer pricing purposes

Source: authors

of US administration. US companies supply the significant share of the digitalized services to users from Russia and from EU countries while there is no VAT in US. Probably this is the reason why such global mechanism for international sharing of information about supplies in digital form for VAT purposes is still not discussed at the OECD level. However, as follows from the statistics by Central Bank of Russia (CBR) in 2020 only about one tenth (11,5 %) of telecommunications, computer and information services and almost same proportion (12,2 %) of audiovisual and related services were imported to Russia directly from US (The Bank of Russia, 2020, 179–180). Same report shows that the shares of Germany (14,4 %) and UK (10,7 %) have almost the same level of significance in import of telecommunications, computer, and information services to Russia while the shares of Cyprus (24,5 %) and of UK (34,3 %) is much more than US in import of audiovisual and related services. As these countries have VAT systems there is a room for future enhanced tax cooperation in this area (The Bank of Russia, 2020, 179–180, 213–214).

The second mentioned standards (multilateral APAs and other TP developments) are spread in foreign practices of some OECD countries for example in Germany (OECD official website, 2022) and in the Netherlands (OECD official website, 2022). In Russia APAs were also introduced. This is not totally surprising considering that Russia is rather actively involved in BEPS regarding implementation of standards developed in transfer pricing methodology for intangibles and quoted commodities (Action 8), transfer pricing documentation (Action 13) and also dispute resolution (Action 14). In this context introducing possibility for APAs can be regarded as a necessary step following the other recent steps aimed at making dispute resolution mechanisms more operational. All the mentioned developments are relatively new and therefore little public information is available which can be used to assess the effectiveness of these rules.

We can conclude that Russia generally follows the many administrative approaches developed under the BEPS Project and introduces these global standards into its domestic legisla-

tion. Considering that these approaches often are based on the idea of enhanced international cooperation between tax administrations we can therefore say that FTS RF is also moving into this direction of internationalization.

3.2 Regional and global tax cooperation: law and practice

There are many international agreements which enable international cooperation in tax matters between FTS RF and foreign tax administrations and provide the legal basis under which such cooperation is possible. These agreements have different scope of taxes covered. For example, while Appendix 18 to EAEU Agreement (EAEU, 2014) covers administrative cooperation in indirect taxation (VAT and excises), 80 double tax treaties with different states cover cooperation regarding direct taxes on income and on property (FTS, 2022). Some agreements are bilateral and other agreements are multilateral. For example, the Convention on Mutual Administrative Assistance in Tax Matters – CMAATM (OECD/Council of Europe, 2011) which entered into force for Russia on 1 July 2015 (OECD, 2022) is a multilateral tool while the double tax treaties are mostly bilateral. The personal scope and aim of agreements are also different. While some agreements such as CMAATM and other treaties based on it (OECD/Council of Europe, 2011) are aimed at exchange of information to ensure effective prevention of tax evasion and avoidance other agreements such as Treaty about Eurasian Economic Union (EAEU, 2014) set the mechanism tax enforcement and control for the specific type of transactions (for indirect taxation of trade inside the Single Economic Space in case of the Treaty about Eurasian Economic Union).

At Table 2 we provide examples of the most important existing tax treaties providing the legal basis for international tax administrative cooperation between FTS RF and foreign tax authorities at the regional (Eurasian and CIS level).

As we can conclude from the information provided at Table 2 international framework for tax cooperation at the regional level is rather developed. It contains a comprehensive frame-

Table 2. Legal framework for tax cooperation at the Eurasian level

Treaty / type of treaty	Key features and scope
Regional (Eurasian) multilateral treaties	
Annex 18 – Protocol about indirect taxation and tax control in the process of export and import of goods, international supplies of works and services of the Treaty about Eurasian Economic Union (EAEU, 2014)	Ensures indirect taxation (with excises and VAT) of intra-EAEU supplies in the country of destination Sets mechanism of information exchange for indirect tax purposes aimed at ensuring zero-rating of exports and full taxation of imports
Annex 5 – Protocol regulating distribution and transfer of import customs duties (other duties, taxes, and levies with the equivalent impact) into budget revenues of member states of the Treaty about Eurasian Economic Union (EAEU, 2014)	Mechanism for formulary apportionment of customs duties levied on the importers of goods into the EAEU Single Economic Space from the third countries Formula is set through multilateral regulation and in fact is based on the share of imports to each country from the third states
Treaty among governments of the CIS member states About cooperation and mutual assistance in issues of tax compliance and in countering violations in this area (Soglashenie Pravitelstv gosudarstv – uchastnikov stran SNG ot 04.06.1999) with Protocol about information exchange in electronic form between CIS participating states for tax administration (Protokol ob obmene informatsiei v elektronnom vide mezhdunarodnymi gosudarstvami – uchastnikami SNG dlja osushchestvlenija nalogoobrazujuščih pravil o 2 noiabri 2018 goda)	Cooperation between CIS tax administrations at expert level (clarification of tax legislation, sharing best practices, etc.) Exchange of information on request without limitation on scope Automatic exchange of information on yearly basis including information about the specified types of income received by legal and natural persons, about the legal and natural persons themselves, about the specified types of property and its owners

Source: authors

work for exchange of tax information including automatic exchange of information on direct and indirect tax matters. It also contains a mechanism of distribution of customs revenue fiscal base into the national budgets of the EAEU member states. Therefore, one can argue that there is strong foundation for regional tax cooperation at the regional (Eurasian) level and that these technical, methodological, and legal foundations can be potentially developed further to address the challenges of taxing digitalized businesses operating inside the Single Economic Space. In fact, today we can observe a discussion at the level of EAEU devoted to the issues of VAT taxation of e-commerce both in services and in goods (Evrazijskaia Ekonomicheskaia Komissiia, 2021). This discussion will likely end up with the amendments into the Treaty about Eurasian Economic Union (EAEU, 2014) based on the implementation of principle of taxation at country of destination (place of consumption of the acquired services or goods by consumers). As one of the

authors of this article and other commentators agree these reforms will likely be significantly affected by the system of VAT taxation of e-commerce in goods and in services recently introduced at EU level and therefore will have administrative cooperation using digital technologies as its core element (Milogolov, 2021), (Zaripov, 2021).

As today's practice shows exchange of information under the CIS Treaty (Soglashenie Pravitelstv gosudarstv – uchastnikov stran SNG ot 04.06.1999) is a very active tool often employed by tax authorities for example of Russia and Belarus. As was mentioned during the expert discussion during 10 months of 2020 Ministry of Taxes and Levies of the Republic of Belarus made 402 request and sent 552 answers to requests from the Russian side while FTS RF made 402 requests to Belarus and answered 552 times to the questions received from the neighboring tax administration (FTS, 2022). So, this example can be regarded as a piece of evidence con-

firming that the new mechanism enabling automatic exchange of information at CIS level will organically develop the tax cooperation in the Eurasian region which is already working well. This will probably limit the potential for harmful tax competition in the EAEU region which probably can intensify with the significant tax incentives introduced in some countries of the region. One such example relates to tax incentives for financial capital which are available for investors and financial and business service providers under Astana International Financial Center special tax regime in Kazakhstan (Astana International Financial Centre). These tax benefits can be an important incentive for Russian financial investors because of exemption under Russian Controlled Foreign Company – CFC rules (Article 25.13–1 (1(2)) of TC). Profits of foreign companies controlled by Russian tax residents are exempt from top-up taxation if such companies are incorporated and have tax residence in EAEU member states (FNS. Pismo ot 29.12.2020 № ShIu-3–13/8817@).

At Table 3 we provide information about the most important tax treaties providing the legal basis for international tax cooperation between FTS RF and foreign tax authorities at the global level.

As we can see from the review of international regulations outlined at Table 4 Russia is involved into all the today's most inclusive, developed, and comprehensive multilateral initiatives aimed at effective taxation and prevention of tax avoidance by individuals using offshore base companies (MCAA CRS) and by MNEs using different aggressive tax planning techniques (MLI BEPS and MCAA CbC). Therefore, here we come to the same conclusion as we already came before discussing the domestic tax administration developments – Russia is an early adopter of the international standards; however, FTS RF is neither inventor nor pioneer in this area.

As on today one of the most important tools of international tax cooperation for FTS RF is exchange of information on request. This information is often used to challenge the taxpayer's rights for the benefits available under double tax treaty with foreign jurisdictions.

There are numerous examples of the court cases where tax authorities challenged the taxpayer's (foreign company's) right to income from Russian sources and proved that taxpayer is not a beneficial owner of income therefore has no right for the use of tax treaty benefits (Milogolov, 2017). FTS in one of its letters issues on 2017 noted that the information regarding the movement of funds can be obtained from foreign tax authorities (Milogolov, 2017).

FTS RF also participates in the International Compliance Assurance Programme – an innovative voluntary programme, developed by the OECD Forum on Tax Administration, to provide greater certainty to MNE groups over key international tax risks. ICAP involves a co-ordinated risk assessment of an MNE group's transfer pricing and PE risks using standardised documentation and agreed timelines (OECD, 2021). Besides Russia only 18 countries take part in this initiative all of which have a lot of experience with transfer pricing. Russia and Singapore are the only non-OECD participants of this programme (OECD, 2021).

FTS is very active in sharing its practices of introducing digital technologies in tax administration at different global forums. In 2011 The Federal Tax Service joined Intra-European Organization of Tax Administrations (IOTA) as a full member. In 2013 the 8th meeting of the OECD Forum on Tax Administration – FTA was held in Moscow. In 2014 Commissioner of the Federal Tax Service Mikhail V. Mishustin was elected as a Vice-chair of the OECD Forum on Tax Administration (FTS, 2022). Russian tax monitoring regime was recognized as the best practice of cooperation and collaboration between taxpayers and tax authorities in the 2020 Report (OECD, 2020). So, international cooperation in tax administration is becoming more and more common practice for Russian tax administration.

3.3 Key findings from the case study analysis

As the analysis above shows FTS RF is increasingly active in international tax cooperation. The following key outcomes from the analysis can be formulated.

1) Digitalization is regarded as not a problem but rather as an opportunity for FTS RF

Table 3. Legal framework for tax cooperation at the global level

Treaty / type of treaty	Key features and scope
Bilateral treaties (both with countries in the Eurasian region and with countries beyond the region)	
80 double tax agreements (FTS, 2022) in force wording of which is mostly based on the text of the OECD 2008 Model Tax Convention (OECD, 2008)	Settlement the disputes under the mutual agreement procedure (Article 25 of OECD Model Convention (MC)) Exchange of information on request (Article 26 of OECD Model Convention (MC)) Assistance in the collection of taxes (Article 27 of OECD Model Convention (MC))
Multilateral treaties in force at global level	
1988 Convention on Mutual Administrative Assistance in Tax Matters amended by the Protocol (OECD/Council of Europe, 2011) entered into force for Russia on 1 July 2015 (OECD, 2022)	The Convention provides for all possible forms of administrative co-operation between states in the assessment and collection of taxes from exchange of information, including automatic exchanges, to the recovery of foreign tax claims.
Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information – CRS MCAA (OECD, 2022)	It is a multilateral framework agreement for the exchange of information which is necessary for taxation of individuals on a residence basis (information about their offshore financial accounts) A particular bilateral relationship under the CRS MCAA becomes effective only if both jurisdictions have the Convention in effect, have filed the required notifications under Section 7 and have listed each other As of October 2021, Russia exchanges information under CRS with 75 jurisdictions and is receiving information from 100 jurisdictions (OECD, 2022)
Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports – CbC MCAA (OECD, 2022)	It is a multilateral framework agreement for the exchange of information about MNEs activity in its countries of operation. This is necessary for high-level BEPS risks assessments It sets rules and procedures to automatically exchange CbC Reports prepared by the Reporting Entity of an MNE Group and filed on an annual basis with the tax authorities of the jurisdiction of tax residence of that entity with the tax authorities of all jurisdictions in which the MNE Group operates
BEPS Multilateral Instrument – MLI (Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting) text and information about signatories, parties and the Notifications made pursuant to Article 35(7)(b) of the MLI deposited by the Russian Federation on 21 October 2021 (OECD, 2022)	Incorporates BEPS standards into bilateral tax treaties in force with treaty partners who joined BEPS MLI

Source: authors

both at domestic level and at international level. FTS RF is likely technically ready to the new reality of global tax cooperation via digital tools and to sharing of the increasing amounts of taxpayer's data.

2) Cooperation at the regional (Eurasian) level is currently more focused on indirect taxation and will likely have broader scope in the

nearest future including direct taxation and taxation of digitalized businesses, e-commerce and the evolving blockchain sector.

3) The role of FTS RF will be likely increasing also at the global tax cooperation level in such projects as BEPS and in the design of global tax reform, however, the support of the other government agencies and the support of

other non-OECD member states is necessary to achieve this.

We can conclude that the idea of international cooperation with foreign tax administrations in various forms is already reflected in the existing law and practice of tax administration by FTS RF.

4. Conclusion

The role of FTS RF in the region is a crucial setter of the standards in tax cooperation while at the global scene FTS RF can be regarded as belonging to the group of the world's most digital savvy tax administrations.

Anyway, we can conclude with recommending to FTS RF and to Russian policymakers to play its role as an architects of the Eurasian system of tax cooperation especially under umbrella of EAEU where digital aspects of VAT are becoming more and more problematic issues. Such regional pioneering and designing of the effective tax cooperation mechanisms addressing the tax challenges of digitalized economy can give to FTS RF and to Russian policymakers a valuable experience which can be used for expanding its role in the global tax administration cooperation projects

in the future at the level of OECD, UN, BRICS, and other international forums.

Such regional international cooperation mechanism potentially can include in its scope the most sensitive and risky transactions in the digital economic reality because the significant share of foreign activities of the largest Russian internet companies relate to the user's residing in the post-Soviet neighboring countries¹. The cooperation can potentially be spread on VAT and CIT and also include sharing of information by the digital platforms with tax authorities of EAEU member states. What is more, bridging the gap in transfer pricing approaches of FTS RF and EAEU countries can potentially also significantly lower economic costs and contribute to promotion of economic cooperation inside the Single Economic Space. Simplification and safe havens approach can help here. Binding dispute resolution mechanism program can also be launched and tested as pilot in a politically safe regional environment of EAEU.

¹ Statista. Digital Market Outlook (Core country: data based on in-depth analysis) Available at: <https://www.statista.com/outlook/digital-markets> (accessed on 19 January 2022)

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