METHODOLOGICAL BASIS FOR FORECASTING THE TAX POTENTIAL OF THE RUSSIAN FEDERATION

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Abstract
Methodologically, the issues of forecasting tax potential are closely related to issues of its assessment. The system for forecasting the tax potential of the region is the most important indicator of fiscal policy, a form of implementation of the fiscal mechanism.

Keywords: taxes and taxation, taxes, indicators, planning, methods, region, tax potential, cluster, forecasting.

Introduction

Effective forecasting of a region's tax potential plays an important role. On the one hand, an overestimated level of potential tax opportunities may not be justified and cause difficulties in mobilizing tax revenues to the budget; on the other hand, an underestimated forecast may lead to an excess of budget system revenues over expenses, which, in turn, can lead to a decrease in the efficiency of spending budget funds. funds. In this regard, one of the most important areas is to improve the tax forecasting system both at the interregional and regional levels.

At the same time, the potentially possible amount of tax revenues of the budget system, obtained with the fullest possible use of total tax resources under the current legislation, as well as the existing structure of government bodies, is identified by the author as the tax potential of the Russian Federation. Whereas the tax potential of a region is the financial capabilities of a subject of the Federation to reproduce tax revenues into the budget system, calculated according to the tax base established in the region, without a negative impact on the economic entities of the territory. The main tasks of forecasting the tax potential of the region are:

− increasing the scientific and economic validity of strategic tax forecasts, processes and standards in the process of their development, taking into account objective changes in the regional (macroregional) tax climate;

− determination of the efficiency of using tax potential;

 − control over the implementation of economic calculation requirements;

− identification and measurement of internal reserves at all stages of the tax forecasting process;

− checking the optimality of management decisions taking into account crisis manifestations in the budgetary and tax systems of the constituent entities of the Federation.

Literature Review

In surveys of economists in the United States and Canada from 1980 to 1999, he estimates tax potential as the amount of tax revenue generated by applying uniform tax rates to all taxes (ripec.com). Some economists, such as O.V. Bogacheva (2000), Gorsky I.V. (1999), Kadochnikov P.A. (2000), Lugovoy O.V., Kolomiets A.L., Novikova A. (2000), believe that the tax potential is mainly taxed as a result of the sale of taxable resources, a source of taxable income to the budget, and taxable resources are taxed , which leads to taxation. According to L. Arkhiptsev (2008), tax potential is the total amount of taxable resources that are provided for in the budget according to tax legislation, calculated on the basis of macroeconomic indicators of the region and reflecting the tax burden. V.V. Kuzmenko evaluates the tax potential as the tax burden (2005). In contrast, M. Richard explains the content of tax potential by the amount of potential budget revenue per capita, which is due to the use of uniform tax conditions by the authorities in all regions of the state (1992).However, as a brief overview of the authors' opinion on tax potential, it should be noted that the role of tax potential in economic relations is that the income, property and other material assets that it receives within its area of income plays a decisive role in the redistribution of interests. In our opinion, tax potential means national economic zones and legal entities and individuals, as part of the tax liability of persons assigned to the state budget and tax policy and tax legislation, as well as the ability to pay their tax obligations imposed from the state budget without violating the principle tax equity, it is desirable to understand the potential for maximum taxation. This means that the total tax potential of individuals and legal entities represents the tax potential of a particular region, and the tax potential of regions represents the tax potential of the national economy.

Research Methodology

The study of tax potential is crucial to group it according to certain criteria, determine its functions and methods of determination. As part of our research, we determined the functions of tax potential and its classification. In our opinion, taxpayers perform the following functions:
• optimizes the level of tax burden on the economy;
• assess the state of tax planning and forecasting;
• facilitates taxation and identification;
• provides guidance for tax policy development;
• encourages and helps develop comprehensive measures for regional development and financial resource management.

Tax potential plays a decisive role in the process of redistribution in the interests of society of income, property and other material assets at the disposal of enterprises and individuals within the framework of their economic behavior and the income they receive, as a result of economic relationships at the national, regional levels, as well as at level of enterprises and individuals. If tax potential, on the one hand, is an important tool for determining forecast indicators for tax revenues in the state budget, then the state budget, in turn, also functions as a barometer, playing a key role in increasing the tax potential of the regions.

The creation of an innovative system for forecasting the tax potential of a region is intended to systematize the efforts of tax authorities to prospectively assess the tax potential of both a single region and the federal district as a whole.

First of all, there is a need to solve three problems to create a complex for forecasting the tax potential of the region:

1) create a unified methodological platform with the possibility of placing analogues of the methods used, taking into account their compatibility with federal forecasting technology, on the one hand, and regional one, on the other;

2) create an analytical block compatible with a unified software platform and information and reference block (formation of databases) - a system for automated collection and aggregation of information in accordance with the tax potential forecasting indicators used in the regional Federal Tax Service departments and the methodology for structuring indicators;

3) create an analytical program compatible with a unified software platform and databases from the "basic" subblock, which allows, based on economic and mathematical models, to forecast the tax potential of a subject of the Federation for the long term, and also reflect the quality of changes taking place, taking into account strategic priorities and the specifics of budgetary development - tax systems of regions.

To develop a long-term forecast, it is necessary to use a mathematical apparatus that allows you to combine a mechanism for assessing, planning and forecasting tax potential, taking into account the multiplicative effect and capable of objectively displaying and analytically decomposing information about the current and forecast tax potential of the region.

This block should create the ability to use several sets of tools for forecast modeling, including:

− changes in rates of regional taxes, fees, tariffs;

− dynamics of debt on tax payments to the budget system;

− adding participation in federal support programs;

− adding sources of funding for strategic program activities;

− changes in key aspects of tax legislation;

− changing the parameters of the region's tax strategy;

− introduction of force majeure conditions and application of anti-crisis measures.

The order of compiling forecasts of tax potential by level of territorial entities must be vertically integrated from top to bottom, which is aimed, first of all, at the possibility of structuring the tax potential of a macroregion, and then downward along the levels of territorial division. That is, the goals and objectives determined for a specific region must be brought into line with the goals and objectives of the federal district.

In this regard, we should talk about the priority of the uniform development of the macroregion as a whole. It follows that in the process of forecasting the tax potential of a region, not only analytical retrospective data on the tax potential of the territory should be taken into account, but also macroeconomic forecasts for the development of the budgetary tax system of the macroregion as a whole.

In modern conditions of tax forecasting at the regional level, the following algorithm is proposed:

− an objective assessment of the existing tax potential of the region; − drawing up a variant scenario forecast;

− development of strategic (priority) directions for the development of the region's fiscal system for the long term;

− development of a program of activities and mechanisms for the phased implementation of specific tasks;

− calculation of indicators for achieving forecast indicators.

Various methods for forecasting the tax potential of a region involve the use of indicators that mostly reflect the receipt of certain taxes into the budget system and take into account the level of their collection. In this case, economic indicators that influence the formation of the tax base should be used.

The degree of transformation of tax potential into budget tax revenues in the forecast period depends on the institutional organization of the fiscal system, which determines the features of the ongoing fiscal policy, the tax efforts of regional authorities, and the optimization of tax payments by business entities.

Problems that arise at the first and second stages often come down to the insufficiency and different formats of statistical information, and therefore in a comprehensive program it is necessary to place special emphasis on the development and standardization of a system for the rapid collection and processing of information that facilitates an objective assessment of the tax potential of the region.

At the third and, accordingly, at further stages of the process of preparing a program document, specific problems of regional budgetary tax systems are of greater importance, since the quality of implementation of the tax strategy as a whole depends on the reliability of the forecast and the formation of strategic directions.

Analysis and Results

The conducted research made it possible to clarify and supplement the methodological basis for forecasting tax potential, taking into account the priorities and organizational and methodological mechanism of multi-level tax planning, directions for the development of fiscal systems of the macroregion and a specific territory.

The methodological basis for forecasting tax potential at the regional level is presented in Fig. 1.
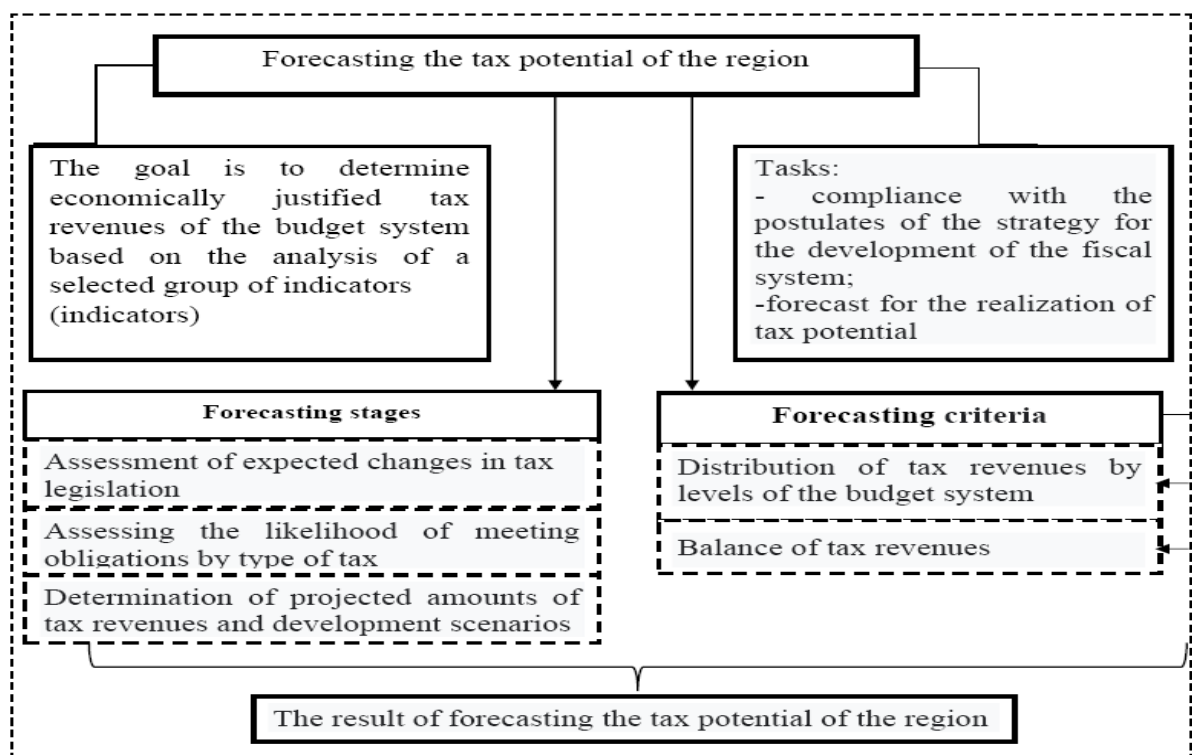
At the same time, in the process of implementing the priorities of the region's tax strategy, it is advisable to rely on long-term tax forecasting.

Strategic tax forecasting, from the author's point of view, is a specialized level of economic action that imposes more specific, specific, strictly determined in the future requirements for the system of strategically building a region's action program to develop its tax potential.

A strategic forecast of tax potential in this context is understood as a prediction of potential tax revenues of the budget system, taking into account the most important characteristics (parameters) of its functioning in the long term.

Strategic forecasting of the region's tax potential is based on the development of a forecast, within which possible scenarios for the development of the region's fiscal capabilities are determined.

The most important features of strategic forecasting of the tax potential of the region are:

− the initial data for forecasting the tax potential of the region should take into account the long-term sustainable fiscal processes of the region;

− the forecast must be consistent with long-term forecast program documents of the Russian Federation, the federal district and a separate subject of the Federation;

− the forecast should make it possible to identify, evaluate and take into account the direct and indirect effects of the main budgetary and tax processes.

Research has shown that the specific features of the fiscal system of the North Caucasus Federal District are:

− depressiveness of the budgetary and tax systems of most subjects of the district;

− placement in the region of large industrial enterprises, which are the main tax agents involved in transcontinental corporations with external management;

− high asymmetry in the level of tax potential throughout the district; − low and extremely low regional tax potential for the main types of taxes;

− the acute problem of non-fulfillment of tax assignments by the constituent entities of the Federation for payments to the budget system;

− poor development of forms of tax incentives for tax agents and taxpayers - individuals.

For the North Caucasus Federal District, three variants of scenarios for the development of the fiscal system are proposed: inertial, basic and optimal.

In the inertial scenario, the asymmetry of the tax potential of the subjects of the North Caucasus Federal District will remain, which will lead to the preservation of the structure of the fiscal system of the North Caucasus macroregion with a negative trend towards a decrease in the share of regions with a favorable tax climate.

It is assumed that under the base scenario, the problems of low efficiency in the use of regional tax potential can be resolved over the next 10 years; in this situation, the main emphasis will be on improving the tax climate for the largest taxpayers.

At the next stage, the regions of the North Caucasus Federal District were grouped according to the size of the projected tax potential.

The typology carried out allows us to identify four clusters of regions of the North Caucasus Federal District. The clusters are quite homogeneous, with the first one occupying a higher position compared to the others (Republic of Dagestan), the second cluster formed by the "outsider" regions - the Republic of Ingushetia and the Karachay-Cherkess Republic, the third one - identified as a cluster of central tendency and includes Kabardino-Cherkessia The Balkar Republic, the Republic of North Ossetia - Alania, the fourth characterizes the leading region - the Stavropol Territory.

Smoothing out the polarization of tax potential values is possible only with the regulatory influence of the state, ensuring a reduction in regional differences in the level of tax capabilities of the subjects of the Federation against the backdrop of a growing trend in the tax potential of the macroregion as a whole. The unified fiscal space of the federal district is formed only naturally if it is oriented toward enhancing the positive effect of fiscal reforms in the regions.

A symmetrical fiscal space is characterized by similar quality conditions for the flow of mechanisms in budget-tax systems and a relatively equal level of concentration of tax potential, taking into account regional socio-economic characteristics in different parts of this space.

CONCLUSIONS AND SUGGESTIONS

The following actions will be aimed at creating a symmetrically developing tax potential of the macroregion:

− formation of a stable and predictable institutional and legal framework for the functioning of the fiscal system;

− formation of a model of a meso-level fiscal system capable of effectively attracting and redistributing fiscal resources and stimulating tax activity.

To radically improve the structure of tax potential, state fiscal policy must be implemented consistently in accordance with other financial policy measures of the federal center. The priorities of fiscal policy in these conditions will be to promote the modernization and structural restructuring of the existing fiscal system based on the development of an effective mechanism for managing tax potential.

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