



Positional Antagonism of Subjects of Tax Relation

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ABSTRACT

The subject of the research is the relationship and also processes and mechanisms of interaction of subjects of tax relations concerning payment of taxes, distribution of powers during tax audits and investigative measures in the case of signs of committing tax crimes. The purpose of this research is to create a model of interaction of subjects of tax legal relations on the recommendation basis. To achieve the purpose is necessary in order to carry out the following tasks: To analyze and systematize the contradictory rights and responsibilities, powers and positions of subjects of tax relations, to identify problems and reserves of elimination of the specified contradictions. The main employed method is the method of comparative analysis. The logistic approach is also used to establish the communication of subjects of tax relations in integrated tax system; factor analysis is used to establish the causes of conflict in the interaction of the subjects of tax relations, and system approach is for generalization of results of researches. It is shown that the main reason of opposition of tax authorities and taxpayers is the positional antagonism regarding compulsory payment of taxes, and the tax control methodology of compliance with the law concerning taxes and fees used by tax authorities. As the reasons of disagreements between regulatory authorities in the tax system (Tax Authorities, Police, the Investigative Committee at Prosecutor's Office of the Russian Federation) are produced departmental contradiction during tax audits and investigative actions, and also legislative uncertainty of differentiation of their powers. The model of interaction of subjects of tax relations on the equal relations basis, which supposed legislatively installed system of punishments for tax offenses for all participants of tax system, including supervisory authorities, is offered as the solution of the revealed problem as part of the research. Results of the research can be useful to legislators, supervisory authorities of tax system, taxpayers, tax agents in order to overcome tax disagreements, and also the researchers specializing in area of conflict management. Results of the research are under consideration in the Interregional inspectorate of the Federal Tax Service of Russia of Ural federal district.

Keywords: Subjects of Tax Relations, Problems of Interaction, Positional Antagonism, Regulatory Authorities, Departmental Conflicts, Tax Audits
JEL Classifications: H23, H32

1. INTRODUCTION

1.1. Introduce the Problem

Subjects of tax legal relationship in Russia are taxpayers, tax agents, tax authorities, police, investigating authorities, courts. Entering the interaction concerning the taxation, these subjects quite often move from a zone of the hidden conflict to an open one. The reason of disagreements is the positional antagonism of subjects, although any action, inaction or statement could be an occasion for such disagreements.

1.2. Explore Importance of the Problem

According to scientists, positional antagonism and departmental disagreements are the reason of ineffective work of tax system of Russia.

Aparyshev (2014) considers that contradictions in relationship of tax authorities and taxpayers are the reason of aggressive tax planning.

Returning to the practice of initiation of proceedings in the tax crimes sphere by law enforcement agencies, in particular the Investigative Committee of the Russian Federation, according to Simakova (2014), leads the powers of tax authorities to information support of their work.

According to Kuznetsova (2013), legislative amendments led to strengthening of a role of tax authorities in relation to law-enforcement bodies in investigation of tax crimes and initiation of lawsuits, significantly affected the general indicators of fight against tax crime. The legislator, on the one hand, significantly lowered

extent of procedural and legal impact on the criminal environment in the sphere of tax activity, and, on the other hand, created additional conditions for increasing the level of corruption impact on the organization of activity of the tax authorities which acquired a monopoly to initiate criminal proceedings about tax crimes.

It is necessary to analyze fundamentals of conflictology in tax system and to develop recommendations about decrease in its level.

According to Ovchinnikova (2009), the question of legitimacy of participation of law-enforcement bodies in the tax audits which aren't determined by provisions of the legislation on taxes and fees has to be brought up.

According to Semenchuk (2013), supporting role in the course of identification of tax crimes was left to law-enforcement bodies.

1.3. State Approach to a Problem

The special attention in Russia is paid to the prevention of tax offenses and crimes in recent years. Prevention in the economic sphere, according to officials of government bodies, already takes effect. At the same time, the tax evasion monitoring system is tightening, and the new methods of combating tax offenses and crimes are developing (Bykov and Kutuzova, 2012; Panskov, 2012; Haritonova, 2013) on the back of the growth of procedural literacy of taxpayers and development of their strategy of relationship with tax authorities and law-enforcement bodies. Due to the new processes in the tax right, procedures of pre-judicial adjustment of tax legal relationship or adjustment of disputes in the course of judicial proceedings are brought to the forefront. However, processes of interaction of participants of tax system remain legislatively uncertain, positional and departmental contradictory.

Terms of providing information during tax audits don't suit supervisory authorities. Representatives of tax authorities insist on prolongation the period between reply and the request for investigators at least for 30 days.

The alarm of the Investigative Committee of the Russian Federation is caused by the growing capital outflow for doubtful operations. Besides, it is going to impose in the tax code of the Russian Federation a prohibition on abuse of the right in the tax sphere and to fix it in the concept "imaginary economic operation."

The position of arbitration courts concerning use of results of operational search actions, when carrying out tax audits, contains the thesis about inadmissibility of use of their results at pronouncement of the decision on attraction to tax responsibility as proofs. It is necessary to take legislative control over the ability of using the results of the investigative registration in order to prevent and investigate tax offences.

2. METHODS

2.1. Principles of Research

Subjects of research are taxpayers, tax agents, tax authorities, law-enforcement bodies, investigating authorities, courts, in other

words all participants of the tax relations. Thus it is necessary to take the views of each of the said subjects, leading researches, and the state into account. The volume of selection has to be sufficient for formation of the positional characteristic of views of each of groups which is in a condition of antagonism in relation to one or several groups. It allows to increase the accuracy of research and reliability of the received results.

The principles of the irrationalism are in the research, assuming settlement of tax conflict on the basis of transition of the relations of participants to a new spiritual level, the evolutionism considering system of the tax relations as self-improving, the polyfunctionalism assuming studying of activity of the individual in various manifestations, but not its consideration from the point of view of only function of maximizing usefulness.

2.2. Main Method of Research

The main employed method is the method of comparative analysis, applied to the rights and duties, powers and settled views of subjects of tax relations. Method of comparative analysis reveals fundamental differences in the positions of the subjects of tax relations and it is based on the principles of consistency, plurality and reliability. Within the method the opinions of all parties are taken into account, despite these opinions differ in particular issues of tax legal relationship. That allows to present positional disagreements of participants of tax legal relationship in tabular form.

2.3. Additional Methods of Research

The logistic approach is also used to establish the communication of subjects of tax relations in integrated tax system; factor analysis is used to establish the causes of conflict in the interaction of the subjects of tax relations; the system approach is for generalization of results of researches. Logistic approach allocates objectively operating external conditions explaining behavioral model of each participant of tax system. The factorial method breaks these conditions into the components to make the work more convenient. The system method is based on the principle of organicism assuming holistic approach to studying of objects.

3. RESULTS

3.1. Statistics and Analysis of Data

3.1.1. Relationship of tax authorities and taxpayers

Key subjects of tax system are tax authorities and taxpayers. The reasons of their contradictions root, according to researchers, are in the following:

1. The question of obligation of tax payment remains open.

The equality of public and private property, which is embodied in articles 18 and 19 of the Constitution of the Russian Federation, and which serves as the prerequisite for developing of equal relations between taxpayers and tax authorities, is defined as unsustainable by the state. The reason for it is that the state is not the object with power and authority in the form of public property, but legal entity that serves as the equal payer.

1. From payers and number of experts point of view the level of tax burden in the Russian Federation is high, especially for the organizations and individual entrepreneurs.

2. Observance of state requirements is provided by tax authorities with coercive measures. From the point of view of payers, it is not always corresponding to the legislation, a perfect offense and ethics. The purpose of tax authorities at the logical completeness and an economic solvency is “control of observance of the tax law” (“About Tax Authorities of the Russian Federation,” 1991). So the problems of methods realization and correctness of the attitude of officials of tax authorities towards payers arise.
3. Implementation of the measures against tax evasion, including offshore jurisdiction and phoenix operations, is necessary in the conditions of less budget stability, according to the president Putin, (Bobrinev and Zhuravleva, 2013).
4. Adversely affecting on the decision of tax payment by internal and external macroeconomic factors (an economic crisis, reduction of the income and expenses of the budget, falling of authority of the state (Vlasova and Polyakova, 2013; Bogodelnikova, 2013)) leads to active tax planning with transition to tax evasion.
5. Tax optimization is a natural objective process within tax system and is supported by the historical reasons (Fedotov, 2012), relationship ethics in society (Murzina, 2012) and the established mentality of the taxpayer (Maskayeva, 2014).

In general, contradictions of tax authorities and taxpayers have positional character (Table 1). The fundamental issues of the taxation discussed in the public media over the past few years are given in the table. Headings testify to serious positional antagonism of the main subjects of tax legal relationship. Articles are not provided in the list of references because of probability of significant increase of work volume.

3.1.2. Interaction of supervisory authorities

The crucial procedural issues in investigating tax offenses and crimes are noted in scientific literature (Timofeev, 2012; Dolinin, 2014). Tax authorities and law-enforcement bodies can participate in the process of pre-judicial tax disputes, however investigation of tax crimes is under authority of the Investigative Committee of the Russian Federation now (Bobrinev and Zhuravleva, 2013). Since 2011 tax crimes were withdrawn from competence of investigators of law-enforcement bodies for the second time for the last 20 years and transferred to investigators of the Investigative Committee of the Russian Federation.

Four departments have investigative divisions in the Russian Federation. Except investigative committee at prosecutor’s office of the Russian Federation, cases are investigated by the Ministry of Internal Affairs of the Russian Federation, Federal security service and the Federal Drug Control Service within the frame of their powers (the first two investigate tax affairs). The integrated investigative body on the basis of Investigative committee has been created for adjudication of these contradictions, over the long term investigation of all affairs or their vast majority could be transferred to it.

For tax crimes, according to the changes modified to the article 140 of the Code of criminal procedure of the Russian Federation, the reason for initiation of criminal proceedings about the crimes

provided by articles 198-199.2 of the Criminal code of the Russian Federation is only those materials which are directed by tax authorities for the solution of the problem of initiation of criminal proceedings. Because these criminal cases are within the frame of the competence of the Investigative Committee of the Russian Federation now, law-enforcement bodies have no right to carry out an inspection and to make decisions. Police officers are obliged to direct materials to tax authority for adoption of the decision concerning them.

The tax authority has to provide all the necessary measures in order to prevent tax evasion and send materials about possible tax crime to organs of investigation (5 months after).

It is supposed that the following procedure of interaction of tax authorities and the Investigative Committee of the Russian Federation consists in the following: Having received the materials of pre-investigation check, the investigator has to send the copy of materials to the State Tax Inspection in 3 days and attach taxpayers’ arrears to it. The tax authority draws the conclusion within 15 days. If this conclusion isn’t delivered to the Investigative Committee of the Russian Federation till expiration of the specified term, investigators have the power to act alone.

Data of tax audits, at that time, when they were carried out by tax authorities together with law-enforcement bodies, are reflected in the site of Federal Tax Service of the Russian Federation (Table 2). They are of some interest from the point of view of interaction of participants of the tax relations.

Data of checks joint with Department of Internal Affairs testifies that every 11th exit inspection of the organizations and every 12th inspection for individual persons was carried out in cooperation with law-enforcement bodies. The absolute number of checks of the organizations exceeds by more than 3 times similar control actions for individual persons. Toughening of joint tax control is available, 10 years ago only every 82nd tax audit was carried out in cooperation with tax police or internal affairs bodies and every 58th of that was for legal entities.

3.2. Negative Consequences

Before submission of a matter to court it is necessary to carry out pre-judicial adjustment of dispute between tax authority and the taxpayer which is legislatively obligatory recently. It should be noted two problems arising at such approach to tax precedents:

1. The taxpayer must argue the matter of pre-judicial adjustment of dispute at the first stage to the same tax authority which considers its case and which is obliged to submit the case to higher instance in due time. In our opinion, it doesn’t create precedent of objectivity of investigation.
2. The procedure is quite continuous and, in fact, it doesn’t guarantee the suspension of late payments of tax proceedings, including the proceedings in the court, for and on behalf of tax authority. If the higher tax authority upholds the decision of subordinate body about unpaid or not completely paid tax penalty, it can lead to additional financial losses of the taxpayer.

Table 1: Positional antagonism of tax authorities and taxpayers

Subject	Position of the parties	
	Taxpayers	Tax authorities
Pre-judicial procedures	–	Problems of initiation of criminal proceedings of tax evasion of organizations Problems of initiation of criminal proceedings of tax crimes
Optimization of taxes	An assessment of justification of gained taxpayer benefit by arbitration courts Definition of the right concept for optimization of the taxation of the Russian Federation	Tax planning: Optimization or evasion Tax optimization as crime
Tax responsibility	Problems of no-fault liability of taxpayer Appropriation of tax crimes to crimes against management scheme	–
Tax secret	The right of the taxpayer to demand an observance of tax secret	Appropriation of the taxpayer debt data to tax secret
Tax law	The necessity of stability and constant “rules of the game” Whether taxpayers manage to react to changes of the Tax code	Problems of legitimacy of tax planning: Analysis of precedents
Tax partnership	Tax partnership in process of tax forecasting and planning	The unfair tax competition as the factor promoting tax evasion Problematic issues of participation of operational divisions of Law-enforcement bodies in identification of tax crimes
Tax planning	Tax planning: Factor of economic growth of business The need of implementation of tax planning of the organizations in the conditions of bailout crisis Tax planning as an element of successful functioning of the enterprises of small and medium business in Russia Operative tax planning as the key element of business reputation of the industrial enterprise	Aggressive tax planning The profit of paying taxes Problems of legitimacy of tax planning: Analysis of precedents
Tax crimes	Tax crimes in the conditions of reduction of the budgetary expenses state policy Partnership of the employee of Federal Tax Service of Russia in tax crimes A reason for initiation of criminal proceedings of tax crimes	Influence of tax crimes on system of financial security of the state social and economic policy Criminalistic simulation of tax crimes
Socialization of the taxation	Incorporation of ethical standards into the system of the legal principles regulating investigation of “tax crimes” Social and economic causation of changes of the articles of the Criminal Code of the Russian Federation establishing criminal liability for tax evasion Historical prerequisites of tax evasion of in the business environment	Tax evasion as illegal behavior model of the economic subject within carrying out tax planning Mentality of the Russian taxpayer as one of major factors of tax evasion in the Russian Federation Reasons of tax evasion: Ethical aspect Problematic issues when considering messages about tax crimes and investigation of criminal cases of this category
Criminal code	The issue of constitutionality of article 199 of the Criminal code of the Russian Federation in connection with complaints of citizens New edition of the Criminal Procedure Code of the Russian Federation: Return to a former order of production on criminal cases about tax crimes?	Look from the future: What conducts the simplification of procedure of initiation of criminal cases for tax crimes
Tax evasion	Comedown of authority of the state as reason of formation of tolerance of the Russian society to tax evasion Influence of a cultural factor on economic researches (for example, the analysis of tax evasion in Russia)	Evasion of taxes as an economic security threat Tax offenses and crimes: Is it a necessary part of modern market system of relations or a sign of rudimentary thinking? Evasion of taxes and its influence on realization of tax potential of households Public danger of tax evasion

Table 2: Results of checks of tax authorities with participation of law-enforcement bodies

Events name	Quantity of units/%		Additionally accrue, thousands of rubles/%	
	Constantly	Events with law-enforcement bodies	Constantly	Events with law-enforcement bodies
Exit checks of the organizations for all types of tax (collecting), including penalty fee and penalties, including taxes	56,556/74.86	5,115/76.88	3,11,909,192/93.43 231,690,182/69.40	71,933,014/90.55 51,536,205/64.88
Exit checks of natural persons of all types of tax (collecting), including penalty fee and penalties, including taxes	18,990/25.14	1,538/23.12	21,924,962/6.57 14,548,653/4.36	7,504,389/9.45 4,545,943/5.72
Total:	75,546/10,000	6,653/10,000	333,834,154/10,000	79,437,403/10,000

The number of taxes and fees lawsuits is increasing from year to year due to the lack of effective system of pre-judicial adjustment. It has negative consequences for the judiciary which is overloaded by a flow of “insignificant” claims, as well as for taxpayers in the form of additional costs and numerous instances during the whole process. The statistics of courts argue for the primary court decision of tax affairs in favor of tax authorities.

The issue of the integrated investigating authority is still not resolved, and there is a large number of contradictions of tax investigations in activity of Investigative committee at prosecutor’s office of the Russian Federation and law-enforcement bodies. They correlate with departmental interests of tax authorities. In general legislative power and procedure between these three authorities aren’t divided completely.

The terms of reference of the bodies controlling tax investigations generate a set of questions which are widely discussed in the public media (Zaripov, 2012; Zolotarev and Pastushkova, 2012; Shemyatkin, 2014; Zhidkova, 2015). The main problem of transition from an occasion to the basis for initiation of criminal proceedings is departmental contradictions of the investigation bodies.

According to Zhuravleva and Bobrinev (2013), during this time the unfair taxpayer has all opportunities to take measures with the purpose to avoid criminal prosecution. Besides, the investigator who received materials about possible commission of a tax crime should carefully examine it regarding compliance to certain criteria that also removes the moment of making decision on initiation of criminal proceedings.

It is impossible to speak about the efficient mechanism of work of the Investigative Committee of the Russian Federation and its interaction with tax authorities now. Calculations of taxes by tax authorities can’t be taken as a basis by the investigator to make a conclusion about existence of sufficient data for initiation of criminal proceedings.

The Russian Union of Industrialists and Entrepreneurs suggested the Investigative Committee of the Russian Federation obliging tax specialists to react to any messages of investigating authorities and checking it together with them. However FTS of the Russian

Federation doesn’t see any problems in interaction and considers that overall performance is high (Semagayeva and Sazonova, 2014).

Innovations caused the increasing number of appeals of taxpayers concerning decisions of tax authorities. The quantity of the revealed crimes was reduced almost twice, and it is taking into account so high latency of this type of crime. According to different data, 60–70% of crimes remain not revealed. According to Tsapulina et al. (2014), solvability of tax crimes makes no more than 5% of quantity of the actually made at all. From all array of crimes only 8% was revealed by tax authorities (Kuznetsova, 2013).

Semenchuk (2013) makes the conclusion about supporting role which was left to internal affairs authorities during the process of identification of tax crimes on the basis of the following statements:

1. Working requirements of results of activities for identification of tax crimes aren’t brought in the operational search legislation.
2. There is an unresolved problem of furnishing information of secret operational search actions which can testify a violation of the law about taxes and fees in aspect of tax secret.
3. In case of refusal of tax authority in carrying out actions of tax control, law-enforcement bodies have the right to direct materials to higher tax authority that puts them in the subordinated situation.

4. DISCUSSION

4.1. Relationship of Tax Authorities and Taxpayers

The relations “tax authorities – taxpayers” are initially antagonistic in themselves in virtue of the objective reasons. Suppose that tax authorities and taxpayers have the common purpose which is to provide the state with the needed financial resources as an entrepreneurship guarantor. Tax authorities and taxpayers will have different perception of the said purpose: The providing must be as maximal as possible according to tax authorities, and it must be as minimal as possible according to taxpayers. What we can say about real functioning system, when tax authorities try to renew budget with all available means during the crisis, and payers evade paying taxes with no less sophisticated ways, because their purposes are not simply different but diametrically opposite.

All reasons determining interaction level in “the taxpayer – tax authorities” system are connected among themselves and have the single psychological prime cause which is the difference of opinion on the merits of a case. The problem is only that it is easier for state to defend the position in a “man dative” order.

Many contradictions in relationship of tax authorities and taxpayers can be eliminated on the basis of civilized pre-judicial settlement. Pre-judicial tax procedures are quite broad concept, including the proceeding of tax offenses, which is carried out by tax authority and pre-judicial adjustment of tax disputes (the appeal of acts of tax authorities and actions (inaction) of their officials), the right of taxpayers which is affirmed by the Tax code of the Russian Federation, and the criminal proceedings which are under authority of law-enforcement bodies. Pre-judicial procedures are tentatively possible to refer conciliatory procedures during lawsuits as their purposes and results coincide with pre-judicial adjustment of tax disputes.

4.2. Interaction of Supervisory Authorities

It should be noted a certain inconsistency of actions of tax authorities and law-enforcement bodies concerning tax audits. In fact, the Federal Economic and Tax crimes Service of the Ministry of Internal Affairs of the Russian Federation collaborates in exit audit of tax authorities by their inquiry. When the audit is carried out by these bodies, by virtue of the fact that the subject of checks of these two bodies doesn't coincide, can report about them to tax authorities within 10 days in case of identification of signs of tax offenses or crimes.

Really, there are a few general signs when law-enforcement bodies and tax authorities carry out checks, there are differences and they concern the purposes, means and methods of check, contents of the inspection statement.

Except differences in a subject of checks, large volume of signs doesn't allow to unify the activity of tax authorities and law-enforcement bodies even concerning evasion of taxes, namely:

1. The check period (for law-enforcement bodies it is minimized to 3 days and it can be prolonged from 10 to 30 days on the basis of special regulations, therefore, before the check, essential preliminary work in the form of “pre-investigation” and a strong reason in the form of any, but correctly issued message about a crime are necessary).
2. Subject structure of the checking bodies.
3. The bases for checking (for law-enforcement bodies the condition to carry out the check is the presence of sufficient data indicating at the features of a crime, while the checks are often planned for tax authorities).
4. Structure of inspection bodies (formation of economic and tax crimes divisions aren't provided in regions, cities, districts of the cities, sensitive sites and transport).
5. The way of bringing control results to check up object (law-enforcement bodies can't send the Resolution of check by mail, it is handed on a check venue in the presence of witnesses).
6. Distribution of the rights and powers of check (the circle of people having the right to appoint check can't coincide with

the circle of people who have the right to pass the decision on survey of rooms in the law-enforcement bodies).

7. Possible consequences of checks (for law-enforcement bodies their range is wider as they are connected not only with tax crimes), namely: The resolution of initiation of criminal proceedings, the resolution of refusal in initiation of criminal proceedings, materials of case referral of competence, jurisdiction, including to tax authorities, documents about the direction of materials to the investigator, the prosecutor, the protocol on an administrative offense, activity any violation of the law (Ovchinnikova, 2009).

It should be noted that tax authorities and law-enforcement bodies, as a rule, don't make in advance the plan of exit joint checks: If tax authorities carry out short-term planning of the actions, activity of law-enforcement bodies proceeds from the committed crimes. Therefore their employees actually can't get to this schedule.

The necessity of cooperation of law-enforcement bodies and tax authorities, according to Khrapova (2013), is the existence of overall objectives of law enforcement of economic activity, the prevention, identification and disclosure of tax crimes and offenses, and also narrowing of the sphere of the state financial control in the conditions of economic independence of subjects of financial and economic activity. The order of interaction of law-enforcement bodies and tax authorities according to the prevention, identification and suppression of tax offenses and crimes is regulated by the joint order of the Ministry of internal affairs and FTS of Russia (Ministry of Internal Affairs of Russia and FNS of Russia, 2009).

The tasks of the Ministry of Internal Affairs of the Russian Federation, according to the author, are to carry out prevention, solve and undo tax crimes, and also the administrative offenses provided by the code of administrative offences of the Russian Federation, to ensure safety of staff of tax authorities during control actions, to warn and stop violations in tax authorities. In our opinion, departmental contradictions in relations of tax authorities lay the foundation in these tasks, thus the combination of problems of control and collaboration is not methodologically well-founded.

Khrapova (2013), as well as many scientists at present, suggests conferring law-enforcement bodies with those functions which were carried out by the Federal Tax Police Service, for implementation of the procedure of tax control provided by the Tax code of the Russian Federation and also for collecting the corresponding tax sanctions. Tax authorities don't confer powers for implementation of operational search actions, therefore, opportunities for identification of these types of crimes are limited for them.

From the above-stated statistical and analytical material on joint tax audits of tax authorities and law-enforcement bodies it is possible to draw conclusions that in Russia in recent times the renewed attention is paid to tax control. However, results of tax audits are contradictory even according to data of tax authorities.

The tougher control methods do not always take effect due results in identification of tax offenses and additional accrual of taxes. They more likely strengthen opposition of taxpayers and

tax authorities. The increase in judgments in favor of taxpayers in recent years testifies to the prejudiced attitude of officials of tax authorities towards them as to potentially evading tax pay subjects. It is possible to speak about joint cooperation, pre-judicial adjustment of disputes only theoretically.

The position of courts concerning tax proceedings interferes with interaction of the Investigative Committee of the Russian Federation and law-enforcement bodies. For completeness and objectivity of evidential base, the investigator who received materials of tax authority should charge to police officers carrying out operational search actions.

Results of operational search actions are not proofs, but only data from sources of those facts, which being received with observance of requirements of the law, can become proofs after fixing with their appropriate procedural way, reason for carrying out tax control. Additional arguments of arbitration courts against use of results of operational search activity at pronouncement of the decision on attraction to tax responsibility are:

1. Carrying out actions by employees by the law-enforcement bodies which aren't included in structure checking on exit tax audit.
2. Carrying out actions out of time frames of exit tax audit (prior to the beginning of or after the end of check).
3. Discrepancy of results of actions to standards of the tax law.

Objectively the situation develops in such a way, that large volume of the saved-up information of law-enforcement bodies isn't used in practice of tax legal proceedings.

5. CONCLUSION

For creation an effective and optimum model of interaction of subjects of tax system we have systematized the problems and the reasons of antagonism of subjects of tax legal relationship established during research:

1. Legislative uncertainty of powers, rights and duties of subjects of tax legal relationship.
2. Contradictions in the matter of obligation of payment of taxes.
3. Antagonism of positions and interests of subjects of tax legal relationship.
4. The mentality which developed in society assuming minimization of taxes an indispensable condition of business.
5. Forms and methods of work of tax authorities on withdrawal of taxes unpaid in time.
6. Instability of the tax law, tax expectations of growth of rates of the leading taxes.
7. High tax burden at the existing level of profitability of subjects of economic activity.
8. The aggravating crisis situation, drop-down of the budget and business, and, as a result, strengthening of contradictions.
9. Lack of effective system of pre-judicial settlement of tax disputes, its legislative uncertainty.
10. Departmental contradictions of supervisory authorities in tax system.
11. Impossibility of sharing by supervisory authorities of materials with signature stamps of restriction and privacy.

12. Multistage system of supervisory authorities in tax system.
13. Lack of system of punishments for tax offenses for supervisory authorities.
14. Imperfection of judicial system in the solution of tax disputes issues.

On the basis of the revealed problems it is possible to develop the following recommendations for development the model of effective interaction of subjects of tax legal relationship based on principles of equality and tax responsibility:

1. To determine the powers of subjects of tax legal relationship by the common law of the tax right with the indication of terms of coordination of actions, the rights and duties of all subjects to coordinate in a specular reflection when the rights of one subject precisely correspond to duties of another one.
2. To define the relations of tax authorities and taxpayers legislatively as equal, assuming system of punishments not only for taxpayers, but also for tax authorities and their officials on tax offenses, then the issue of obligation of payment of taxes will lose its importance as this process will be the conscious decision of the taxpayer.
3. FTS of the Russian Federation should change priorities on the basis of internal regulations in the behavioral model for tax authorities, which is focused on the presumption of "conscientious taxpayer".
4. Legislative authority should provide the effective system of privileges and preferences for business development, including small business, providing social and economic interests of the state and the population.
5. To define the right system of responsibility of tax authorities and their officials by the common law of tax for the actions (inaction) which entailed an overpayment of taxes and the missed benefit of the taxpayer.
6. To stabilize the tax law, making changes and additions annually for a certain date, irrespective of results of the previous changes and additions.
7. To enter concept of the effective rate of taxes reduced at the expense of privileges and preferences according to socially significant programs not less than twice.
8. The Government of the Russian Federation should prepare non-tax measures to increase profitability of the budget, to reduce the public cost and purchases, in proportion to budget revenues.
9. To introduce the system of pre-judicial adjustment by the third parties, to determine the powers legislatively, the rights and duties of mediators.
10. To establish the single body, which can carry out investigation of tax crimes with parallel definition of criteria of solution of a tax crime, and can regulate subordination of supervisory authorities in tax system concerning tax crimes. To leave tax offenses under the authority of tax authorities, to exempt law-enforcement bodies from tax investigations, having expanded powers and structure of the Investigative Committee of the Russian Federation.
11. To create a single computer network of supervisory authorities in tax system for transferring the general information, to establish regulations of disclosure and information transfer with signature stamps.

12. To simplify the structure of tax authorities, having disbanded, for example, the interregional tax inspections and other structures which aren't corresponding to three-level federal state creation of the operating systems.
13. To define the system of responsibility of all participants of tax legal relationship in the common law of the tax right, besides tax authorities and taxpayers, regarding taxes.
14. To simplify judicial system of elimination of intermediate links, to introduce threshold financial restriction on the cases (minimum possible sum of the claim) considered in courts for reduction of number of insignificant claims of tax authorities. On the claim sums, below threshold to resolve issues on the basis of pre-judicial adjustment.

From the scientific point of view:

1. The reasons of contradictions in interaction of subjects of tax legal relationship are systematized.
2. The main problems of interaction of subjects of tax legal relationship are revealed.

From the practical point of view:

1. Recommendations about overcoming of contradictions in system of interaction of subjects of tax legal relationship are developed.
2. The model of effective interaction of subjects of tax legal relationship is developed.

Further researches in this area and the recommendation about improvement of the relations of participants of tax system at the legislative, psychological and interdepartmental level will allow to make changes to the current legislation on taxes and fees, to eliminate a number of contradictions in the relations of participants and to develop the model of the optimum relations on the basis of the principle of equality.

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