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Impact of the state tax and legal policy on the development of the institution of tax liability in the conditions of digitalization

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Abstract. The study examines the development of the content of the institution of tax liability in the economy digitalization context as a result of implementation of relevant measures of state tax policy. The purpose of the study is to analyze the totality of program documents, as well as regulatory legal acts of the Russian Federation focused on those areas of tax policy that are related to tax liability as a backbone institution of tax law, studied in the context of its digital transformation. Such study is valuable in terms of identifying the main directions (trends) of tax and legal policy as fundamental principles of tax liability institution in the context of introduction and use of digital technologies. This naturally updates the discussion on the issue of defining the concept and establishing the content of the category tax policy, including from the point of view of classifying a wide range of tax policy sources. At present, the main goal of implementing tax policy is to provide tax preferences to businesses, including through the abolition of certain tax obligations or simplification of the procedure for their implementation. Further measures of tax policy in relation to the tax liability institution may be formulated as follows: transferring the tax burden from taxpaying organizations to individuals and increasing the number of tax benefits whose implementation becomes possible with the use of digital technologies.

Key words: tax incentives, Address of the President of the Russian Federation, tax preferences

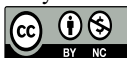
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Влияние государственной налоговой политики на развитие института налоговой обязанности в условиях цифровизации

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Аннотация. Исследуются вопросы развития содержания института налоговой обязанности в условиях цифровизации экономики, происходящее в результате реализации актуальных мер государственной налоговой политики. Цель исследования состоит в проведении анализа совокупности программных документов, а также нормативно-правовых актов Российской Федерации, предметом регулирования которых являются те направления налоговой политики, которые реализуются в отношении налоговой обязанности как системообразующего института налогового права, изучаемого в контексте его цифровой трансформации. Подобное исследование обладает ценностью с точки зрения выявления основных направлений (тенденций) налогово-правовой политики как основополагающих начал института налоговой обязанности в условиях внедрения и использования цифровых технологий. Это закономерно актуализирует дискуссию по вопросу определения понятия и установления содержания категории «налоговая политика», в том числе с точки зрения отнесения к налогово-политическим широкого круга источников. В настоящее время основной целью осуществления налоговой политики является предоставление налоговых преференций представителям бизнеса, в том числе за счет отмены отдельных налоговых обязанностей или упрощения порядка их исполнения. В качестве направлений (тенденций) налоговой политики, реализуемых в отношении института налоговой обязанности, сформулированы следующие: перенос налоговой нагрузки с налогоплательщиков-организаций на физических лиц; рост количества налоговых льгот, реализация которых становится возможной в результате использования цифровых технологий.

Ключевые слова: налоговое стимулирование, послание Президента Российской Федерации, налоговые преференции

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Introduction

The active development of digital technologies is of particular importance within the framework of legal and individual taxation regulation, which, as noted by A.V. Izotov, “is explained by the importance of big data systems and search for new technological solutions to process significant amounts of information in order to effectively implement the rights and obligations of participants in relevant legal relations” (Izotov, 2021:3; Lyutova & Fialkovskaya, 2021:695).

The large scale of such development leads to transformation of the structure and content of not only certain norms of the Russian tax legislation, but also institutions of both general and special parts of tax law, e.g., the institution of tax control and tax administration (Tsindeliani, Guseva & Izotov, 2022; Kucherov, 2019 and others), the tax process and individual tax procedures (Kolosov, 2020), the institution of taxpayer rights (Povetkina & Kopina, 2020), their duties (Vasyanina, 2021; Lyutova, 2021) and the tax legal relations in general (Izotov, 2022). Thus, due to the increasing influence of digitalization on the legal regulation and enforcement of the norms of various institutions of tax law, the state actualizes the need to take into account the patterns of economic and technological development as the most important factors in the development, formation and implementation of state tax policy measures.

In turn, consolidation in Article 57 of the Russian Constitution of the fundamental tax obligation in the institutional structure to pay legally established taxes and fees presupposes formation and implementation in the Russian state of an appropriate state tax policy aimed at ensuring constitutional norms in relation to the relevant sectoral tax obligation. The study of the choice of methods for regulating tax liability in modern conditions seems to be crucial, since tax liability, playing a key role in the paradigm of development of tax law as a separate branch, is influenced by various factors, including the one of a political nature. Tax policy ultimately determines the effectiveness of the ongoing changes in regulation by the tax legislation of the Russian Federation.

Thus, the analysis of trends in the development of the institution of tax liability should be based on an expert assessment of implementation of state tax policy measures and be determined by current state policy measures in the field of economy digitalization. Such circumstances actualize the study of the content of political and strategic planning documents that include measures of state tax policy, based on digital transformation of the institution of tax liability.

Determination of the concept and content of tax policy in modern science

In the context of this study, the terminological aspect is of extreme importance since the scope of the concept of tax policy determines the scope of studied sources that may contain goals, objectives, directions and measures for implementation of tax policy related to tax digitalization.

First of all, we note that along with the concept of tax policy, other terms similar in content are occasionally used in the literature on tax and financial law. They include “tax and legal policy”, “tax policy”, “fiscal policy” and some others. For example, discussing the influence of various political factors on the sphere of taxation, Professor M.V. Karaseva, uses the concept “legal policy of tax justice” (Karaseva, 2005:112), thereby emphasizing the main goals of developing and implementing the core aspects of a particular type of state policy.

It is noteworthy that the term “tax policy” is quite often used in various regulatory legal acts, however, at legislative level it is not defined clearly either in the legislation currently in force, or in earlier legislative acts that have become obsolete. At the same time, the economic and legal category “tax policy” is traced both in the normative acts of the USSR and the RSFSR, and in official documents adopted in the 90s of the XX century but they did not disclose its content.

For example, the Law of the RSFSR No. 1734-1 of 10.10.1991 On the Basics of the Budget Structure and Budget Process in the RSFSR did contain the concept of “fiscal policy of the RSFSR”. Analyzing the specified legal category, R.V. Tkachenko asserts that “fiscal policy, within the meaning of the specified law of the RSFSR, actually meant fiscal policy, but also implied tax policy” (Tkachenko, 2020:36) hence, the category of tax policy was not considered as an independent one. We suppose that for that historical period, characterized by lack of a well-formed branch of tax law and systematized legislation on taxes and fees, it is quite logical to recognize tax policy as part of fiscal policy.

Among the powers of the Government of the Russian Federation the current legislation, in accordance with Article 15 of Federal Constitutional Law No. 2-FKZ dated 17.12.1997 On the Government of the Russian Federation sets forth the power to establish and implement various types of financial policy, including tax. The term “tax policy” without specifying its content is also used in other legislative and subordinate regulations, e.g., the Tax Code (TC) and the Budget Code (BC) of the Russian Federation. In fact, in accordance with Paragraph 2 of Article 172 of the BC, budget drafting is based on the core directions of the budgetary, tax and customs and tariff policy of the Russian Federation.

Thus, the legislator mentions tax policy as one of the types of financial policy, without giving any criteria for their differentiation; it does not define the features, grounds and conditions of implementation, as well as its other essential characteristics.

In modern science, the concept of “tax policy” is traditionally used by both legal scholars and representatives of economic doctrine. However, the concept of “tax policy” is often used only in the titles of scientific papers on economics; the texts of such works disclose neither the concept of tax policy nor its characteristics but only indicate some existing, according to the authors, current trends in its development.

It is commonly accepted that the modern tax and legal doctrine has not developed a unified explanation of the term “tax policy” but demonstrates a variety of authors’ approaches to the interpretation of its content. As an example, describing monetary policy, which, along with tax policy, is one of manifestations of financial policy, N.M. Artemov and L.L. Arzumanova note that it can be defined from an economic point of view as the policy of the central (national) bank, as well as from a legal point of view

as a set of legal decisions in the relevant area (Artemov & Arzumanova, 2022:7–8). Projecting this approach to the concept of tax policy, which is also a type of financial policy, it is possible to formulate two options for understanding the phenomenon under study with a certain degree of conventionality: economic and legal.

In this context, the researcher's point of view can be based on the economic approach, according to which tax policy is a set of measures carried out by the state in implementing tax mechanisms (Gorbunova, 2018). I.I. Kucherov defines tax policy in the context of its economic content as “a set of organizational and legal measures carried out by competent state authorities through specific methods in order to create an effective, fair and economically sound tax system that responds to the financial interests of the state and society” (Kucherov, 2005).

From the perspective of this approach development, it is important to take into account the conclusion made by S.A. Yadrikhinsky that “legal policy is created, albeit to varying degrees, by various actors: public authorities (determining role), civil society institutions and private actors (auxiliary role)” (Yadrikhinsky, 2021:427). Indeed, the role of the law enforcement officer is very high in the formation of tax policy in comparison with other types of legal policy, which are traditionally classified in the literature, primarily by the criterion of sectoral division. In fact, this concerns the role of judicial practice in the development of tax legislation of the Russian Federation. Thus, individual court decisions on tax disputes may, with good reason, be considered fundamentally important in terms of the scope of rights and obligations of participants in tax relations. Therefore, when defining the concept of tax policy from the point of view of its subject composition in comparison with the approach that can already be considered “classical”, it is essential to consider certain official court decisions, tax and financial authorities as sources of tax policy. We argue that attribution of the most general doctrines contained in judicial acts on tax disputes to the area of tax policy is very ambiguous, and therefore requires independent study beyond the scope of this article.

It is also important to note the so-called “functional” approach in determining tax policy. A.S. Titov suggests defining tax policy as a set of legal, financial and economic methods and techniques used by the state to form a holistic and effective tax system capable of ensuring full-fledged state budget, balancing the tax burden of certain categories of taxpayers in order to meet the needs of the state in financial resources despite the difficult financial and economic conditions and negative factors of foreign policy impact (Titov, 2022:28).

The value of such tax policy definition is that it outlines the goals of tax policy, as well as other characteristics of its substantive part. At the same time, it is only logical that the economic and functional approaches do not contradict each other but are complementary since the activity in the content aspect is a system of actions in the form of measures, techniques, methods, etc.

From a purely legal standpoint, understanding of tax policy is reduced by researchers to a system of acts (normative and individual) and measures carried out by the state in the field of taxes aimed at implementing certain tasks the state faces (Bryzgalin (ed.), 1997:50). In fact, such *legal* approach to the content of tax policy was substantiated by M.N. Karasev in his dissertation paper devoted to legal aspects of tax policy. The researcher argues that “tax policy is a concept of power influence on

economic relations through the tax legislation of the Russian Federation”. Such interpretation of the phenomenon under study allows, in his opinion, to understand tax policy as a “prerequisite for the emergence of tax legal relations” (Karasev, 2005). According to M.N. Karaseva, tax policy has a form of implementation – tax legislation, so policy and legislation are correlated as content and form, and the content of tax policy itself is the principles of taxation.

Since tax policy cannot exist outside the legal field (this also refers to taxes), one should agree with M.N. Karasev's conclusion that political decisions in the field of taxation must have a legal form; similarly, the tax legislation of the Russian Federation cannot be determined by various political decisions. However, it is not possible to support the idea of actual association of tax policy and tax legislation, which forms the basis for the researcher's approach to interpreting the scope of the concept of tax policy and describe it as tax and legal since a political act, including in the field of taxation, does not always have a legal nature at the same time. For this reason, it is counterproductive to distinguish between economic and legal approaches. However, in aggregate, they characterize the content of tax policy in an exhaustive way, since “political decisions precede legal ones; politics in various forms paves the way for law” (Maltsev, 2011:373).

On this basis, it is fair to conclude that, in the substantive aspect, the concept of tax policy is broader than the concept of tax and legal policy, since certain tax and political directions and goals can be formulated not only in regulatory legal acts, but also in other documents. For example, describing the directions of financial and legal policy created and implemented as the fundamental principles of the financial activities of municipalities, S.M. Mironova analyzes the presidential addresses, noting that despite the fact that in accordance with Paragraph 2 of Article 172 BC RF budget policy is determined by the President of the Russian Federation in his addresses to the Federal Assembly of the Russian Federation, which is a strategic planning document, their place is not clearly defined in the legal system and raises discussions in the scientific society (Mironova, 2021:121).

As for tax policy, it is traditionally the subject of presidential speech in his annual address to the RF Federal Assembly, despite the fact that “presidential acts are currently not included into the sources of law” (Tyutin, 2022). A.A. Kopina also notes that the President in his annual address sets “the main directions... which allows to predict the development of taxation in Russia” (Kopina, 2018:1). According to K.E. Lukicheva, such messages “represent a form of cooperation between the head of state and the Parliament of Russia through the document that establishes the directions, goals and objectives of the entire system of state power” (Lukichev, 2011:3–4).

Thus, presidential addresses in the context of tax policy research may rightfully be recognized as a political document that defines the main objectives of tax policy, outlining its directions that are formulated in regulations approved by various state bodies.

In accordance with Article 114 of the Constitution of the Russian Federation, the Government is vested with the authority to ensure implementation of a unified financial, credit and monetary policy in the country. Within this authority, the Government annually approves a Program for Socio-Economic Development. Based on this Program

the Ministry of Finance, as an executive authority responsible for the development of state policy and legal regulation in the field of budgetary, tax, insurance, currency, and banking activities, develops and approves the Main Directions of the Budgetary, Tax and Customs and Tariff Policy (hereinafter referred to as the Main Directions). T.D. Sadovskaya argues that the Main Directions that should be recognized as an integral part of the state strategic budgetary and tax planning aimed at achieving national goals (Sadovskaya, 2022:11–16); this implies the unconditional inclusion of the Main Directions into the scope of tax and political documents.

Finally, we should keep in mind that modern tax policy is influenced by such global factors and trends as digitalization, COVID-19 pandemic, environmental problems related to climate change, and so on. They play a key role in shaping the directions of tax policy in recent years, correcting the development of tax legislation and acting as a decisive factor in terms of budgetary funds distribution.

In the context of this study, it is also of interest to analyze documents of political and legal content containing provisions on digitalization of taxation. According to the fair remark of scholars analyzing the political and legal aspects of taxation transformation, there is no special political and legal document in Russia directly regulating the development of digitalization both generally and in relation to the tax system, but a certain amount of policy documents on this subject have been adopted (Zoloeva, 2022:231); they outline the general ideas and are regarded as political and legal provisions. The main ones are the Strategy for the Development of the Information Society in the Russian Federation for 2017–2030 and the State Information Society Program.

Thus, tax and legal policy is a multidimensional concept, which is difficult to define exhaustively for objective reasons, including due to the diversity of its sources. At the same time, we may argue that the definition of tax and legal policy should include characteristics of its subjects, goals and objectives, content and other features. For the purposes of this study, we understand tax policy as a set of measures in the field of legal regulation of taxation, fees and insurance premiums carried out by state bodies, including judicial and tax authorities, which are included into policy documents and regulations and are determined by objective trends in the development of the economy, state, and society.

Challenges in implementing tax policy measures in the context of digital transformation of the institution of tax liability

In the financial and legal doctrine of recent years, the study of various phenomena of financial and tax law through the prism of the category “legal policy” has become increasingly popular. Such approach seems to be reasonable, since it allows us to systematically assess the trends in the development of modern Russian tax legislation, including the institution of tax liability.

Investigation of the institution of tax law in the context of tax policy trends shows that it is quite conservative and cannot be subject to global changes, primarily because the state cannot abandon the function of taxation upon the fact of its existence.

At the same time, in the conditions of digitalization, the paradigm of relations between the taxpayer and the state is changing along the path of transition from the preferential use of the method of power and subordination to stimulation of tax payment as the main paradigm of tax law. This applies both to the establishment of new or cancellation of existing tax obligations, and transformation of their content and structure.

With this in mind, it seems logical to conclude that the tax and legal policy of digitalization period, acting as value guidelines for tax legislation formation regulating the institution of tax liability, should consist in a fair distribution of the tax burden between the population and businesses, encouraging them to voluntary payment of taxes and fees, as well as to complete and timely fulfilment of other tax obligations.

Let us consider the documents that make up the content of tax policy in the era of digitalization from the point of view of their impact on the development of the institution of tax liability, starting with the analysis of the content of presidential addresses in terms of their possible political and legal guidelines for the development of tax legislation in the era of digitalization.

In fact, the course towards digitalization of taxation was taken back in 2013, when the President of the Russian Federation in his regular annual address indicated the need to develop tax legislation in such a way that small enterprises and individual entrepreneurs could pay taxes and insurance premiums on the principle of a “single window”¹. The principal novelty and importance of such a statement is that previously the concept of a “single window” was used exclusively in relation to electronic document management, and was actively implemented, including in tax relations (e.g., tax reporting).

With regard to insurance premiums, the “multi-channel” crediting of contributions has been fully implemented since January 1, 2017, when the powers to administer insurance premiums were transferred to the tax authorities (Graf & Ovchinnikova, 2016:313–316). It becomes possible by replacing the multi-channel payment of contributions to the funds by the “one window” principle due to their payment to different budgetary classification codes, but subject to further redistribution of funds from the Federal Tax Service of Russia.

As for the obligation to pay taxes, the proposals on implementing the “single window” principle outlined by the President were reflected in the Decree of the Government of the Russian Federation No. 98-r dated 27.01.2015 On the Plan of Priority Measures to Ensure Sustainable Economic Development and Social Stability in 2015², according to which the principle of “one window” when paying taxes should be applied when establishing a new tax regime for self-employed citizens. The idea of paying taxes on a “single window” principle in relation to the self-employed taxpayers is currently being implemented, since it directly depends on the conditions for further development of tax administration technologies; this will in the near future allow implementing a

¹ The Address of the President of the Russian Federation Vladimir Putin to the Federal Assembly of 12th December 2013. *Rossiyskaya Gazeta*. 2013, No. 282.

² Decree of the Government of the Russian Federation No. 98-r of 27.01.2015 On the Plan of Priority Measures to Ensure Sustainable Economic Development and Social Stability in 2015. The document was not published. SPS ConsultantPlus access mode.

transactional taxation model through automatic transfer of tax amounts at the time of taxable transaction.

Despite the general discussion of the model of transactional fulfilment of obligation to pay taxes, it is necessary to note the expediency of presidential proposal of “one window”, since it is aimed at solving the problem of “whitewashing the market”³, bringing taxpayers out of the shadows, creating a convenient and comfortable tax payment mode by “modeling the taxpayer’s behavior”, stemming from “absolutely selfish interests in reducing costs and efforts on the part of tax authorities” (Napso, 2022:11).

Moreover, the presidential priority of the “single window” principle initiated formation of mechanism for fulfilling a tax obligation by making a single tax payment (hereinafter referred to as STP) by an individual. Despite the fact that “the legal nature of this payment raises certain questions” (Krasnyukov, 2019:8–9), and the procedure for implementing the tax legislation of the Russian Federation on the STP “is focused on excessive satisfaction of fiscal interest” and has a number of shortcomings that hinder its effective application” (Krasnyukov, 2019:8), it can rightly be described as an opportunity to simultaneous payment of personal income, transport, land and (or) property tax. At the same time, the STP directly depends on the development of digital technologies, since “the purpose of its introduction is to simplify the process of paying property taxes by individuals by saving time and reducing the number of documents that a taxpayer needs to fill out” (Bit-Shabo, 2019: 33–36); this may be provided with the help of electronic services.

In 2018 the President⁴ outlined the tasks for digital transformation of three main tax responsibilities: exemption from the obligation to provide tax reporting to sole entrepreneurs and the self-employed using digital services, fulfillment of the obligation to pay tax by making a simple transaction and simplification of duties related to tax reporting for those using cash registers.

The President also highlighted the importance of introducing digital platforms to ensure further digitalization of interaction between tax authorities and taxpayers. Considering the ambiguity of the concept of digital platform that exists against the background of the lack of a unified regulatory approach to its content, a technological model of the digital platform of the Federal Tax Service of Russia is currently being developed. This is implemented by determining its main functional characteristics in the Procedure for Providing Access to the Services of the Digital Platform of the Federal Tax Service of Russia, the text of which is posted on their official website⁵.

The main purpose of creating such digital platform and conducting related activities is to structure information concerning support measures and services for small and medium-sized businesses, provided they are constantly updated. We find it logical to entrust the authorities of the constituent entities of the Russian Federation with consulting

³ The New Head of the Federal Tax Service Defined the Key Task in Working with Business. Available at: <https://www.rbc.ru/politics/20/01/2020/5e24da7e9a79473d1ed60549> [Accessed 01st November 2022].

⁴ Address of the President of the Russian Federation Vladimir Putin to the Federal Assembly dated 01.03.2018. Rossiyskaya Gazeta. 2018, No. 46.

⁵ Digital Platform of the Federal Tax Service of Russia. Available at: https://www.nalog.gov.ru/rn77/about_fts/interaction_other/digital_platform_fns/fot/ [Accessed 01st November 2022].

assistance for small and medium-sized businesses in choosing a tax regime through transfer of powers from tax authorities.

The need to establish such authority is conditioned by abolition from January 1, 2021 of a special tax regime in the form of a single tax on imputed income, which was used by a significant number of small and medium-sized businesses. We believe that such assistance will be more effective at the regional level, because, firstly, it is objectively necessary for an entrepreneur, and its provision by federal authorities may increase their workload to critical limits and, secondly, the taxpayers are likely to choose a patent taxation system, which is regulated by the norms of the Tax Code of the Russian Federation and regional laws.

Presidential addresses of 2014-2017 focus on maintaining stability of tax relations and do not include provisions on the digital transformation of taxation. Presidential addresses of 2019-2021 neither indicated the priority of digitalization in the development of taxation.

It should be noted that, in general, presidential messages highlighted the tendency to minimize the number of tax obligations, as well as simplify the procedure for their execution, which represents measures to tax incentives for entrepreneurial activity. It is also important to emphasize that presidential addresses forming the tax policy in the period of digitalization of the economy, implemented in relation to the institution of tax liability, establish preferences to taxpayers-entrepreneurs. First of all, this is realized by taking a course to gradually minimize the number of tax obligations by canceling them, as well as simplifying the procedure for their execution.

The development of the provisions of the annual presidential addresses is facilitated by the adoption of the Main Directions of the Budgetary, Tax and Customs and Tariff Policy (the Main Directions), approved annually by the Ministry of Finance of the Russian Federation. With regard to the institution of tax liability, it is important to note that provisions contained in the Main Directions allow creating a full-fledged political and legal basis for its digital transformation, clarifying and developing the ideas formulated in presidential messages. Besides, the President's indication of importance of digitalization in relation to certain tax obligations allows to judge its priority as a separate area of tax and legal policy.

Thus, in the Main Directions for 2021 and the planning period of 2022 and 2023, the following priorities are stated in relation to the digital development of the institution of tax liability: abolishing the obligation to submit a tax return on commercial real estate, introducing electronic bank guarantee for VAT refund with minimizing time and financial costs, establishing rules for taxation of digital currency and tax control over its turnover and expanding the powers of tax authorities in relation to information about taxpayers' banking transactions.

From the main directions of the budgetary, tax and customs and tariff policy for 2022 and the planning period of 2023 and 2024, it follows that digital economy is a national development goal, as well as a cross-cutting strategy for achieving national goals. In relation to the sphere of taxation, the following focus areas are stated:

- ensuring stable tax conditions for business entities,
- improving efficiency of the stimulating function of the tax system,
- improving tax administration quality,

– increasing tax collection.

To fulfil the above the following tasks should be solved:

- to develop a national traceability system,
- o launch a new USN.online tax regime for microenterprises with up to 5 employees (administration will be carried out in a non-declaration format),
- to introduce the institution of a single tax payment, involving the payment of taxes by a single payment order, followed by the offset of the amounts paid against the taxpayer's existing obligations.

In this regard, we believe that in comparison with the Presidential Addresses, the Main Directions have a greater degree of specificity; they may form the primary basis for further rulemaking related, for example, to the creation of a new institution of tax law (including the fulfilment of tax obligations using new mechanisms and/or by introducing the provisions of tax legislation on new types of special tax regimes).

Examination of the strategic documents mediating the process of digitalization of taxation allows to highlight the following: the National Digital Economy Program contains separate tax and political provisions related to digital transformation of the institute of tax liability: it provides for developing tax incentives for investment in high-tech projects, as well as establishing benefits in VAT taxation on the export of digital goods, works, and services⁶.

On the other hand, the substantive characteristics of the Main Provisions and Strategic Planning documents containing provisions on digitalization of taxation, concretize the goals of tax policy set by the President and formulate its specific directions.

In sum, the direction of tax policy is to expand the list of tax benefits, understood in a broad sense; their implementation becomes possible using digital technologies. For example, new tax regimes are preferential (a single tax on professional income, a single tax payment mechanism, and others). In fact, preferential conditions may be interpreted as various exemptions from tax obligations (submission of “paper” declarations, self-assessment of tax, etc.).

Secondly, attention is drawn to the actual shifting of the tax burden and the “reverse” in the legal regulation of tax obligations from collective to individual subjects of tax law. This trend is rather ambiguous from the point of view of taxation fairness and distribution of the tax burden balance.

Conclusion

Summing up the results of the study on tax policy in relation to the institution of tax liability, determined by the factor of digitalization, the following conclusions may be drawn.

Due to the lack of a normatively defined concept of tax policy, its content is characterized by ambiguity, which has both objective (multidimensional aspect of tax policy) and subjective (various researchers’ definitions) reasons. The main discussions

⁶ Passport of the national project “Digital Economy”. Available at: <http://government.ru/info/35568> / [Accessed 01st November 2022].

relate to establishing a number of subjects that are the sources of tax policy acts. The study uses the widest possible approach, allowing to embrace not only the universally recognized annual addresses of the President of the Russian Federation, but also the Main Directions and strategic planning documents in the field of digitalization, which are regarded as tax and political documents. In this respect, it is essential to conduct separate studies on characteristics of each of the sources of tax policy, containing the value orientations of the digital transformation of taxation in general and the institution of tax liability in particular.

The analysis of the content of documents representing tax and political acts affecting the development of the institution of tax liability allows to formulate the goals and main directions of tax policy, which serve as a value guideline for the development of tax legislation of the Russian Federation. Moreover, the conclusion is made concerning the priority of taxation digitalization in the system of modern directions of tax policy.

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