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Legal guarantees for tax obligations in the digital era

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Abstract. The article examines the issues surrounding the definition of the concept and establishment of the content of specific types of legal guarantees that ensure the implementation of mechanisms for fulfilling tax obligations in the context of digitalization. The purpose of the article is to substantiate the relevance of studying legal guarantees for fulfilling tax obligations in the digital age, as well as to define the concept of such guarantees based on their value in ensuring the development of digital taxation. As a result of the conducted research, the following types of legal guarantees for implementing such mechanisms are outlined: the powers of tax authorities ensuring the fulfillment of tax obligations, which are evolving in the conditions of digitalization; high-quality tax legislation regulating the digital mechanisms for fulfilling tax obligations; uniform judicial practice and the formation of legal positions by courts on issues concerning the fulfillment of tax obligations in the era of digitalization; the mechanism of trust relations between taxpayers and tax authorities, which in the digital age is based on the application of tax compliance procedures and mediation as an alternative way to resolve tax disputes. With respect to each of the guarantees, the author analyzes their content and formulates the main problems and prospects for implementing tax and legal norms governing specific aspects of legal assurance of tax obligations during the digital period of tax relation development.

Key words: legal guarantees, tax liability, digitalization, taxpayers, tax authorities, uniform judicial practice, quality of tax legislation, tax compliance, mediation procedure

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Юридические гарантии реализации исполнения налоговой обязанности в условиях цифровизации

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Аннотация. Исследуются вопросы определения понятия и установления содержания отдельных видов юридических гарантий, обеспечивающих реализацию механизма исполнения налоговой обязанности в условиях цифровизации. Цель исследования состоит в обосновании актуальности исследования юридических гарантий исполнения налоговых обязанностей цифровой эпохи, а также в определении понятия таких гарантий исходя из их ценности в контексте обеспечения развития цифровизации налогообложения. Выделены следующие виды юридических гарантий реализации такого механизма: полномочия налоговых органов, обеспечивающие исполнение налоговых обязанностей, трансформирующиеся в условиях цифровизации; качественное налоговое законодательство, регулирующее цифровой механизм исполнения налоговой обязанности; единообразная судебная практика и формирование правовых позиций судов по вопросам исполнения налоговых обязанностей в условиях цифровизации; механизм доверительных отношений налогоплательщиков и налоговых органов, который в цифровую эпоху строится на применении процедур налогового комплаенса и медиации, являющейся альтернативным способом разрешения налоговых споров. В отношении каждой из гарантий автором проведен анализ их содержания и сформулированы основные проблемы и перспективы реализации налогово-правовых норм, регулирующих те или иные аспекты правового гарантирования исполнения налоговых обязанностей цифрового периода развития налоговых отношений.

Ключевые слова: юридические гарантии, налоговая обязанность, цифровизация, налогоплательщики, налоговые органы, единообразная судебная практика, качество налогового законодательства, налоговый комплаенс, процедура медиации.

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Introduction

The trajectory of the development of tax relations in the context of digitalization is highly complex and does not always have a predetermined direction. The system of legal guarantees plays a crucial role in creating a normatively defined algorithm for achieving effective digital interaction between participants in tax relations related to tax payment, tax reporting and tax registration, thus allowing for potentially possible options

for the transformation of the institution of tax duties. This necessitates the construction of a logically consistent theoretical concept of guaranteeing the fulfillment of tax obligations in the context of digitalization.

The study aims to define the concept and establish the content of specific types of legal guarantees for fulfilling tax obligations in the context of digitalization. This study is expected to provide an assessment of the problems and prospects for the development of certain tools and measures that guarantee the fulfillment of tax obligations of the digital age.

Legal guarantees in the system of mechanisms for fulfilling tax obligations in the context of digitalization

In traditional legal theory, legal guarantees are understood as legal means reflected in the norms of the law, allowing for the implementation of other legal relations (Loshkarev, 2009:9). At the same time, such guarantees are considered an element of the mechanism of legal regulation of the process of realization of rights (Volchanskaya, 2013) or ensuring and protecting legitimate interests (Subochev, 2009; Shepelev, 2011 and others) of participants in various types of legal relations. Additionally, the institution of legal guarantees is an effective tool in terms of the effectiveness of the implementation of norms on legal obligations, since its norms can be aimed at maintaining the legality of the performance of various legal obligations (Khazov & Dorozhko, 2009).

Such approaches to legal guarantees are universal, and can be applied to tax relations. In the realm of tax and legal regulation, which inherently involves an initial conflict of interests between the state represented by tax authorities on the one hand, and taxpayers and other tax-liable entities on the other, it is unjustified, we believe it is unfounded to solely depend on punitive measures of tax liability stipulated by law to ensure the fulfillment of tax obligations. As such, tax and legal regulation needs to develop additional tools for a positive impact on the behavior of taxpayers.

The need for legal guarantees for the fulfillment of tax obligations arises from the value of ensuring the budgetary interests associated with replenishing the budgets of various levels of the budgetary system of the Russian Federation in a timely and complete manner. It is widely known that voluntary fulfillment of tax obligations is the most advantageous option for both public legal entities, from both organizational and financial perspectives, and for individuals entrusted with tax responsibilities. Therefore, the establishment of a mechanism for taxpayers to fulfill their duties is beyond doubt.

Guarantees are specialized tools and effective measures that can have a targeted impact on the behavior of tax authorities and their officials, as well as private subjects of tax law. For example, as guarantee-tools related to ensuring the fulfillment of tax obligations by taxpayers, tax administration measures (organizational and managerial tools) can be mentioned, as well as the establishment of a list of rights (powers) of tax authorities corresponding to the tax obligations of private subjects of tax relations (legal tools). In turn, the measures of tax and legal guarantee include the formation of an effective tax policy and ensuring the quality of legal regulation of tax

relations, as well as the uniformity of judicial and other law enforcement practices resulting from its application.

The period of digitalization of taxation can be viewed as a “catalyst” for the development of a system of guarantees for the fulfillment of tax obligations. The use of digital technologies necessitates the state to establish an additional mechanism for ensuring tax payment, tax reporting, tax registration, etc. for several objective reasons, including:

- Varied levels of digital readiness among the population and businesses to fulfill tax obligations using new digital technologies.
- Potential errors from robots and other highly intelligent digital systems used in tax administration.
- Financial costs incurred by taxpayers in transitioning to digital interaction with tax authorities (for example, the purchase and maintenance of cash registers) and other related expenses.

Consequently, guarantees should be seen as an inherent characteristic of duty performance in the context of digitalization, since the establishment of a new tax system based on mutual trust and cooperation achieved through integration of digital tools in tax administration cannot rely solely on a position of strength and undemocratic measures implemented with regard to taxpayers. The emergence of tax relations in the digital age itself provides a basis for the formation of a system of guarantee measures and tools that promote the interests of both the population, businesses, and the state.

Hence, legal guarantees for the implementation of the mechanism for fulfilling tax obligations in the context of digitalization form a set of tools and measures designed to ensure a targeted impact on the behavior of taxpayers to fulfill their duties, emerging as a result of the use of new digital technologies in the field of taxation.

Legal guarantees for tax obligations in digitalization

The existence of a system of legal guarantees designed to ensure the effective functioning of the mechanism for fulfilling tax obligations in the context of digitalization necessitates characterization of certain types of such guarantees.

The types of guarantees for implementing the tax and legal mechanism for the performance of duties in the context of digitalization include:

1. The powers of tax authorities ensuring the fulfillment of tax obligations, which are being transformed in the context of digitalization.

The correlative interdependence of the rights and obligations of participants in tax relations, along with their close connection, necessitates changes in the rights (powers) of tax authorities in the context of developing and implementing a digital mechanism for fulfilling tax duties.

The main trends in the digital transformation of the powers of tax authorities related to taxpayers' performance of their tax duties are as follows:

- In the digital age, the role of tax authorities in fulfilling tax obligations is undergoing fundamental transformation. This involves expanding their functions (powers), which were previously the responsibilities of taxpayers. For instance,

E.V. Ovcharova notes that “tax authorities now calculate the amounts of taxes payable to the budget based on data on taxpayers (Big Data), which they accumulate, generalize using weak AI, and analyze using strong artificial intelligence” (Ovcharova, 2022).

On the one hand, such a situation is convenient and beneficial for the taxpayer because they save time, financial and other resources. On the other hand, the redistribution of tax duties in favor of the Federal Tax Service of Russia, for example, the actual “exclusion” of a taxpayer from the tax calculation process, reduces their motivation to pay taxes, especially in conditions when tax authorities violate tax legislation and unfairly perform their duties. This fully affects the observance of tax discipline (Kopina, 2021), and hinders the receipt of taxes based solely on state coercion.

- In order to ensure functioning of the mechanism for fulfilling tax obligations in the context of digitalization, tax authorities have new “digital” powers corresponding to them. The types of such powers are very diverse and are associated with certain tax procedures and tax duties.

An example of the new “digital” powers of tax authorities include their competence in relation to the interaction process with taxpayers on the digital ruble platform, established in accordance with the provisions of the Regulation of the Bank of Russia No. 820-P dated 08.03.2023 On the Digital Ruble Platform. Accordingly, tax authorities now have the authority to collect debts using the digital ruble of a taxpayer (tax agent) – an organization or an individual entrepreneur if there is insufficient or no funds (including precious metals) in the accounts of such a taxpayer (tax agent) or their electronic funds (clause 10.1 of Article 46 of the Tax Code of the Russian Federation). In cases where interim measures are necessary to ensure tax payment obligations, the tax authority has the power to suspend operations on digital ruble accounts (paragraph 1 of Article 72 of the Tax Code of the Russian Federation).

It is worth noting that as of now, the voluntary fulfillment of tax obligations in digital rubles is not specified in tax legislation due to technological constraints. However, as Roman Artyukhin¹, the head of the Federal Treasury, pointed out¹, “the digital ruble will gradually become part of everyday life and practice,” similar to the digital yuan in China, which serves as an analogous counterpart to the digital ruble. Despite the digital yuan still being in the implementation and regulated under Chinese law through various “pilot” projects, it has been used for tax payments since 2021 (Semenov, 2023).

- Furthermore, the integration of digital technologies by tax authorities has resulted in faster decision-making processes in exercising their powers. The timeframes for actions by tax inspectors, facilitated by electronic document management, are notably shorter compared to traditional paper-based methods.

For example, documents for the state registration of a legal entity can be submitted to the tax authority by mail or electronically through the Internet, including via the Unified Portal of State and Municipal Services. If the taxpayer sends the documents by mail, the Federal Tax Service of Russia utilizes the “presumption of the sixth day” to

¹ The Federal Treasury has revealed whether it is possible to pay taxes in digital rubles. Available at: <https://ura.news/news/1052666289> [Accessed: 04th December 2024].

calculate the receipt period (Article 31, Clause 4 of the Tax Code of the Russian Federation). According to this presumption, it is assumed that the documents were received by the tax inspectorate on the sixth day from the date of dispatch, with the deadline calculation based on a postal receipt. For documents transmitted electronically for state registration, the day following the sending date is considered as the day of receipt, leading to the emergence of a “presumption of the next day”.

2. High-quality tax legislation regulating the digital mechanism for fulfilling tax obligations.

It is an undeniable fact that the level of assurance regarding taxpayers fulfilling their duties is significantly influenced by the quality of tax legislation. The balance between private and public interests in tax relations heavily relies on the quality aspect of tax legislation, characterized by the clarity in defining conflicting interests, establishing appropriate legal methods to address them, and measures of satisfaction (Shchekin, 2023:177). Additionally, the effectiveness of fulfilling tax obligations by private and public entities in tax law, demonstrated through adherence to tax discipline, ultimately results in the timely and complete realization of budgetary interests.

Traditionally, when assessing the quality of legislation in the pre-digital era, such aspects as completeness, absence of discrepancies, collisions, gaps, imbalances, contradictions, stability, and strict adherence to legal technical rules were considered (Kashanin & Tretyakov, 2012; Lapaeva, 2008). It is the combination of these factors that enables the evaluation of the quality of law based on its alignment with the existing socio-economic conditions of societal development, as well as formal legal requirements.

Tax legislation, currently undergoing transformation with the active integration of digital technologies can be deemed high-quality if it aligns with the state’s objectives established for each phase of tax digitalization. Each specific stage varies primarily based on the digital technologies employed by the participants in tax relations (Lyutova, 2024). These technologies encompass online services provided by the Federal Tax Service of Russia, an electronic document management system, blockchain, and artificial intelligence. Accordingly, the legal regulation models and legislative concepts governing the fulfillment of tax obligations adapt according to the prioritized technological solutions during a particular period.

In the progressing evolution of tax duty legal regulation, a significant challenge pertains to the maintenance of tax legislation’s quality in keeping up with the pace of technological advancement and digital processes. For instance, the concept of “smart” taxes, envisioned to be computed and collected autonomously using blockchain technology without human intervention, presents an illustration of this issue (Karpova & Mayburov, 2019). The realization of “smart” taxation faces hindrances, notably due to the following legal obstacles:

- Tax payment procedures: Typically, taxpayers are responsible for remitting taxes independently through funds transfers, or payments are enforced upon them (Article 45 of the Tax Code of the Russian Federation). The implementation of “smart” taxation necessitates mandatory deductions by the tax authority, regarding amendments in tax legislation concerning tax payment fulfillment regulations.

- Tax administration protocols: N.V. Omelekhina highlights the emerging potential for the automatic tax obligation fulfillment as taxpayers currently calculate the amounts using online services on the Federal Tax Service of Russia's website. Consequently, a rule is needed to integrate these calculations from the tax authority's platform to taxpayers' bank accounts (Omelekhina, 2020).

One positive aspect of integrating digital technologies into tax relations that contributes to enhancing the quality of tax legislation is the increasing role of tax incentives in the mechanism of legal regulation for fulfilling tax obligations. The issue of underutilizing the potential of the tax incentive function is a conventional challenge in tax law and has been repeatedly emphasized in tax and legal literature. However, researchers often limit tax incentives exclusively to the establishment of tax benefits (Kucherov, 2009:128–150) despite the existence of numerous preferential mechanisms in taxation that effectively serve the stimulative function of taxes.

In the context of digitalization, the stimulation of fulfilling tax obligations is executed through the following methods:

- The use of digital technologies by tax authorities in the framework of tax administration. According to K.T. Anisina, “the creation of all necessary conditions (saving time, simplifying the payment procedure) is a stimulating measure of state regulation to create “convenient” and accessible conditions for taxpayers in order to improve the administration of tax payments” (Anisina, 2019).

- Creation of a set of tax preferences for IT sector organizations, which include reduced tax rates on income tax and VAT, establishment of a reduced tariff for insurance premiums, tax deductions, exemption from taxation of particular types of activities, etc.

- Introduction of new tax regimes of a preferential and stimulating orientation, for example, a special tax regime in the form of professional income tax and an automatic simplified taxation system.

Hence, the process of digitalization leads to an expansion of the range of tax incentive measures, where a new format of tax relations involving the use of digital technologies and technological solutions is of prime importance.

3. Uniform judicial practice and formation of legal positions of courts on issues of tax duties in the context of digitalization.

In the Russian legal system, it is crucial to uphold uniform judicial practice, whether it involves specific case adjudications by higher courts or the issuance of general guidance (Blokhin, 2020:85). The essence of establishing a consistent judicial practice lies in interpreting laws uniformly and applying the stances of the highest judicial authorities consistently.

When it comes to tax disputes, the adherence to universal standards by courts is of paramount importance, since it directly affects the tax obligations of taxpayers and other parties involved in tax-related legal relations. The Constitutional Court of the Russian Federation plays a significant role in shaping judicial doctrines concerning tax matters, given the normative and doctrinal nature of its decisions.

Considering the challenge of maintaining coherence in judicial practice regarding tax disputes within the digitalization framework, it is evident that due to the relatively recent legal regulations governing digital taxation, the enforcement practices in this area

are still evolving. Consequently, a scrutiny of individual court rulings concerning the fulfillment of tax obligations in the digital era becomes imperative.

An instance highlighting the lack of uniformity in judicial practice, which hampers the efficiency of the aforementioned mechanism, is the stance of the Constitutional Court of the Russian Federation regarding information posted on the website of the local Tax Service Office used by a taxpayer to calculate their tax liability².

The Constitutional Court classified this information as an “erroneous information message”, acknowledging that its use by business owners may absolve them from tax responsibility but does not eliminate the tax obligation itself. Consequently, taxpayers are required to settle their dues by paying the taxes and associated penalties.

This position of the Constitutional Court of the Russian Federation arguably contradicts its stance established as far back as 2015³, which distinguished between written clarifications from tax authorities and informational acts, bearing a binding nature on a wide range of taxpayers. Given that the information on Federal Tax Service website was directed at taxpayers, the Court's reference to “information messages” raises concerns regarding its appropriateness in this context⁴;

4. The mechanism of trust relations between taxpayers and tax authorities in the digital age: tax compliance and mediation for resolving tax disputes.

Tax compliance has emerged as a noteworthy phenomenon in both tax and legal realms, receiving considerable attention in recent years within scientific literature and among tax law professionals. It is understood as a set of measures aimed at preventing tax law violations and appraising and managing tax risks (Ovcharova, 2019).

Of particular significance is the legal analysis of compliance principles in the context of studying tax liability, as it serves as a tool for fostering trust-based tax relations. The application of tax compliance procedures internationally varies, offering diverse experiences and positioning it as a tool for achieving enhanced standards of tax transparency (Baker, 2004; Branham, 2009; Lederman, 2003).

Furthermore, tax compliance is heavily digitized, with a majority of market participants, regardless of business size or industry, striving to automate and digitalize compliance procedures, primarily evident in the establishment of automated management control (Orlova & Krayushkin, 2023:6).

² Decision of the Constitutional Court of the Russian Federation No. 480-O dated 09.03.2023 On Refusal to Accept for Consideration the Complaint of Citizen Kupriyanov Alexander Viktorovich for Violation of his Constitutional Rights by Paragraph 2 of Article 1 of the Law of the Arkhangelsk Region No. 262-15-OZ dated 04.03.2015 On Tax Benefits Levied in Connection with the Application of the Simplified Taxation System, and Tax Levied in Connection with the Application of the Patent Taxation System for Taxpayers Registered for the First Time as Individual Entrepreneurs. The document was not published. Available at: ATP ConsultantPlus.

³ Resolution of the Constitutional Court of the Russian Federation No. 6-P dated 03.31.2015 In the case concerning the review of the constitutionality of Paragraph 1, Part 4, Article 2 of the Federal Constitutional Law ‘On the Supreme Court of the Russian Federation’ and Paragraph 3, subparagraph 1 of Paragraph 1 of Article 342 of the Tax Code of the Russian Federation in Connection with the Complaint of Gazprom Neft Open Joint Stock Company. Collected Legislation of the Russian Federation. 2015, No. 15. Article 2301.

⁴Available at: https://zakon.ru/blog/2024/04/01/cifrovaya_mutaciya_oficialnyh_razyasnenij_fns_rossii [Accessed: 04th December 2024].

Viewing tax compliance as integral to ensuring the digital fulfillment of tax obligations, it becomes evident that digitalizing risk management within the framework of compliance procedures can address the issue of legal norm ambiguities concerning tax risks. In this light, such risks are pivotal in assessing taxpayers' proper fulfillment of their tax obligations, although tax legislation does not provide a list of identified tax risks, and their regulation occurs at a subordinate level, despite being the basis for state enforcement measures. Automating the compliance procedure can facilitate the generalization and typification of tax risks and contribute to the enactment of a unified legislative act outlining these criteria.

Another avenue for fostering trust between taxpayers and tax authorities is through the utilization of mediation procedures in tax relations.

As noted by S.A. Yadrikhinsky, the utilization of “mediation procedures for resolving tax conflicts is currently only being discussed in theoretical contexts within Russia” (Yadrikhinsky, 2021:443). The limited practical application of tax mediation is primarily attributed to the necessity of addressing crucial issues, such as defining the categories of tax disputes amenable to mediation, determining eligible participants in the mediation procedure (particularly formulating requirements for tax officials as participants), outlining the subject of mediation negotiations and agreements, and establishing rules for compensating mediators for their services.

In addressing the issue of whether a tax dispute is amenable to mediation, it is advisable, in our opinion, to use a list of issues on which the parties can potentially reach a settlement agreement as a guiding principle. For example, it may be prohibited to enter into amicable agreements between a tax authority and a taxpayer if the dispute pertains to restructuring debt incurred by unpaid taxes, except in cases where the tax authority is authorized to do so under a special regulatory act⁵.

Consequently, based on our analysis of the legal literature regarding mediation in tax relations⁶, it can be inferred that mediation agreements cannot encompass issues such as tax rate reduction, changes in penalty calculation rules, or exemption of the taxpayer from tax payments for specific periods or transactions. Therefore, various aspects of tax penalties and fines are excluded from the scope of mediation due to the public law nature of tax payments. Accordingly, mediation agreements may be reached on issues concerning specific procedures for fulfilling particular tax obligations, tax reports submission, tax registration procedures, and providing information during inspections, among others.

From a procedural standpoint, it holds significant value to enshrine the possibility of conducting tax mediation by implementing appropriate amendments and additions to the Tax Code of the Russian Federation. According to O.A. Nogina, Chapter 19 of the Tax Code, which governs the process for challenging tax authorities, as well as actions (inaction) of their officials, it is also possible to provide for a mediation procedure (Nogina, 2022). It is apparent that together with the provisions concerning the mediability

⁵ Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation No. 11 dated 12.09.2002 On Issues Related to the Introduction of the Arbitration Procedural Code of the Russian Federation. The document was not published. ATP ConsultantPlus.

⁶ Available at: <https://www.advgazeta.ru/mneniya/mediatsiya-kak-sposob-uregulirovat-nalogovyy-konflikt/> (accessed on 12.04.2024).

of tax disputes, the procedural aspects of conducting mediation negotiations and reaching agreements on tax matters can form an effective legal framework that ensures the systematic and enduring integration of mediation into the practice of resolving tax disputes.

When discussing the introduction of mediation into the mechanism of fulfilling tax obligations in the context of digitalization, tax law scholars typically emphasize the impact of digitalization on the development of mediation procedures in taxation. This primarily involves the ability to conduct mediations online. Specifically, as noted by L.L. Arzumanova, the benefits of online mediation in tax relations include:

- Minimization of financial losses due to effective redistribution of the tax burden;
- Establishment of a constructive dialogue with the tax authorities;
- Early identification of tax risks;
- Prevention of punitive measures against taxpayers;
- Conservation of resources for all parties, including the resources required for direct involvement in the appeals process (Arzumanova, 2021:48).

In our view, the list of advantages of using online tax mediation can also be enhanced with the following aspects:

- Promotion of mediation as a viable option for resolving disputes;
- Enhancing privacy measures (for example, changing conference IDs and passwords for remote meetings);
- Fostering a collaborative legal framework for digitalizing tax relations based on trust and cooperation between tax authorities and taxpayers.

Given the numerous benefits of online mediation, it is evident that there is a necessity to establish a digital service within the Federal Tax Service of Russia to facilitate the implementation of this procedure through electronic means. In recent years, the Federal Tax Service of Russia has introduced various digital services that hold promise for enhancing tax relations between authorities and other stakeholders. However, concerning mediation, as noted by E.N. Gorozhankina, it has not fully embraced the “digitalization baton” (Gorozhankina, 2023) and lacks an electronic platform developed by the government.

In terms of content, an electronic service facilitating the application of mediation procedures to tax disputes should include the following essential elements:

- A comprehensive overview of what mediation entails, its advantages over traditional method of resolving tax disputes, and the potential outcomes of engaging in mediation. It would be beneficial to enhance the Taxi robot’s question and answer database, akin to a “hotline”, with information about mediation;
- A directory of mediators along with their profiles. Notably, there exists a registry of mediators specializing in tax disputes available on the All-Russian Union of Mediators website⁷. While this registry is currently managed centrally by associations and partnerships, introducing a Unified Federal Register of Mediators within the Federal Tax Service of Russia could be advantageous.

⁷ Available at: https://xn--80aecedjizoagacnjgxz6p.xn--p1ai/reestr/?region=&city=&geo=&arrFilter_19_2707236321=Y&set_filter=%D0%9F%D0%BE%D0%BA%D0%B0%D0%B7%D0%B0%D1%82%D1%8C&PAGEN_1=3 [Accessed: 04th December 2024].

The proposal to establish a Unified Register of mediators is not novel and has sparked debate in the past (in 2020), provoking a strong negative response from the professional community⁸. The necessity of a Unified Registry remains debatable. While its creation and maintenance may not entirely prevent unethical mediators, it can enhance the convenience and safety of tax mediation interactions, a crucial consideration especially during the early stages of adopting mediation practices in tax disputes. However, one significant drawback of utilizing a Unified Register of mediators is the potential impediments in the inclusion process, particularly for new mediators. Consequently, it is crucial to devise a mechanism that allows revisiting and potentially revising the criteria that tax mediators must satisfy at regular intervals.

Regarding tax officials' participation in the mediation process, it is reasonable to expect that not every tax inspector can assume this role. Specialized training (advanced education programs) will be necessary for tax officials to fulfill this function, similar to the training undertaken by mediators themselves.

A significant consideration in contemplating the establishment of a digital service within the Federal Tax Service of Russia to facilitate mediation procedures is the matter of compensating mediators for their services. The issue becomes particularly relevant when, as highlighted by A. Moshkin, mediation efforts do not lead to agreements between the tax authority and the taxpayer (Moshkin, 2023:5–6). Various viewpoints exist in literature regarding payment for mediation services, such as suggestions to classify mediation as a form of no-cost legal assistance (Demyashova, 2019), or to legislate the mediator's remuneration amount at the federal level (Gorshenina, 2016:146). In the context of tax disputes, cost-sharing among participants for conducting the mediation procedure appears reasonable, including a genuine interest in reaching agreements. We believe that, at present, funding mediator's services by the state, as implemented in the French tax legislation (Yarkov, 2023), may not guarantee the effectiveness of advancing the mediation institution in tax affairs.

Conclusion

After analyzing the concept and types of guarantees for ensuring the fulfillment of tax obligations in the digital era, several key findings emerge.

Firstly, the research defines the content of these guarantees, justifies their significance in the development of tax relations of the digital age, and identifies different types of such guarantees.

Secondly, it highlights the emergence of new responsibilities for tax authorities due to the increasing use information and communication technologies.

⁸ Unified Register of Mediators: necessity or vain hopes? Available at: <https://xn--80ahcnrqoo.xn--p1ai/archive/05-22-mediatsiya-v-biznese/edinyy-reestr-mediatorov-neobkhodimost-ili-naprasnye-nadezhdy> / [Accessed: 04th December 2024].

The research also identifies the challenge of inconsistent judicial practices in tax disputes involving digital tax payment methods.

Furthermore, it emphasizes the importance of developing tax legislation to positively assess tax risks, thereby reinforcing tax compliance as a crucial element in fostering trust in tax relations during the digitalization period.

Lastly, the study underscores the potential of developing tax mediation as a means of guaranteeing the fulfillment of tax obligations in the digital era. It supports the value of establishing a digital service within the Federal Tax Service to facilitate effective interaction between tax authorities and taxpayers, ultimately aiding in the negotiation and implementation of agreements.

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