



Accounting, Audit, Economic Statistics

Original article

UDC 338

DOI: <https://doi.org/10.17308/econ.2024.2/11828>

JEL: A11; H30; M41

Tax audits of customs payments

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Subject. The article examines issues related to the organisation of audits and audit methods used to validate that all customs payments were duly calculated, recorded, and paid. Currently, these control measures are carried out separately by customs authorities, tax inspectors, and external or internal auditors. Such an approach reduces the effectiveness of audits and does not provide for the minimum level of audit risk. Therefore, this article substantiates a systematic approach to tax audits with regard to customs payments from the perspective of all stakeholders in tax relations.

Objectives. To provide recommendations related to the organisation of tax audits and methodology of tax audits related to customs payments in the context of the modern digital economy and risk-based audits.

Research methods. To achieve the goals, the scientific methods of analysis, synthesis, classification, and systematic approach were used. The research was based on the study of the current regulatory framework, relevant economic research papers and journals, and factual materials.

Results. The authors of the article carried out an overview of the definition of “tax audits” and proposed their own definition in the context of audits of customs tax payments. The characteristics of various levels of tax audits with regard to customs payments were systematised to validate that all customs payments were duly calculated, recorded, and paid.

Conclusions. It was concluded that currently there is no systematic approach among scientists to the definition of “tax audits”, as well as to its organisation and methods. The obtained results can be used for further development of ideas about tax audits with regard to customs payments which, in their turn, can contribute to making informed and effective decisions in the area of administration of taxes and levies.

Key words: inspection, value added tax, excise taxes, customs procedures, customs value.

For citation: Serdyuk, V. N., Golovinov, O. N., & Ponomarenko, N. Sh. (2024). Tax audits of customs payments. *Proceedings of Voronezh State University. Series: Economics and Management*, (2), 13–29. DOI: <https://doi.org/10.17308/econ.2024.2/11828>

Introduction

Many well-known scientists in the area of customs have studied the nature and role of customs payments in the regulation of international economic activities, for example A. N. Kozyrin (2020, 2021), S. A. Agamagomedova (2018, 2023), A. A. Sladkova (2021a, 2021b), and V. V. Bobrova et al. (2020). This is due to the fact that customs payments constitute a significant share of the state's budget revenues. However, the issues relating to the organisation and methods of tax audits with regard to customs payments remain insufficiently studied, therefore, they are of great interest for further research.

The concept of tax audits was first used in the official documents of the Russian Federation in 2000. In the audit methodology "Tax Audits and Other Services Related to Tax. Communication with Tax Authorities" approved by the Audit Commission under the President of the Russian Federation¹, tax audits were described as "conducting a special audit engagement by an audit organisation to review the accounting and tax reports of an economic entity in order to provide an opinion on the degree of reliability and compliance in all material respects with the statutory standards of the procedure for calculation, recording, and payment of taxes and other payments by the economic entity to budgets of various levels and extra-budgetary funds".

In the scientific community, this definition has been further developed mainly in terms of specifying the goals to achieve which the relevant audit procedures are carried out. For example, according to L. V. Chkhutiashvili (2021), "a tax audit is an independent inspection of the organisation and tax accounting within the organisation,... the result of which is an audit of compliance with the tax legislation and issuing recommendations to correct misstatements and prevent violations of the tax legislation, which

allows avoiding the responsibility for failure to fulfil taxpayer's obligations."

According to I. N. Marchenkova and A. A. Udovikova (2023), a tax audit is defined "as an independent inspection of accounting, tax accounting, and budget settlements on taxes and levies ... in order to identify violations of the tax legislation and to determine tax risks, which accordingly entails the development of recommendations for their elimination"; "as a multifunctional tool used to manage economic entities in terms of taxes and taxation,... which helps, on the one hand, to protect property interests of the owners, and, on the other, to fulfil socio-economic goals of the state".

Therefore, within the scientific community, similar to the official understanding approved by the state, a tax audit is also understood as a separate type of independent inspection. However, in our opinion, this downplays the importance of tax audits, since in this interpretation it is presented only from the perspective of the taxpayer.

The purpose of this study is to develop recommendations related to the organisation of tax audits and methods of tax audits related to customs payments in the context of the modern digital economy and risk-based audits.

To achieve this goal, it is necessary to use a systematic approach to defining the concept of "tax audits of customs payments" based on the integration of control measures carried out at the level of customs authorities, the tax service, and the economic entity participating in international economic activities. In our opinion, the combined efforts of customs and tax inspectors, internal and external auditors are necessary to create a more objective and dynamic risk management system since their knowledge and practical experience will allow determining more clearly the risk indicators, profiles, and areas that form the methodological framework for this system.

In addition, the study was aimed at developing a scientific and methodological approach to the comprehensive verification of the most complex components of customs payments, value added

¹ Audit methodology "Tax Audit and Other Services Related to Tax. Communication with Tax Authorities" (approved by the Audit Commission under the President of the Russian Federation on 11.07.2000 Record No. 1).

tax and excise taxes (for excisable goods), which will increase the efficiency of inspections, and ensure a minimum level of audit risk.

Research methods

To define the concept of tax audits, it is necessary to use a systematic approach based on the fact that the subjects of tax relations are not only the parties obliged to pay taxes and fees, but also the state represented by specially authorised bodies and people holding certain positions (Fig. 1).

In our opinion, it is advisable to understand a tax audit as a comprehensive inspection conducted by subjects of tax relations aimed at validating that all taxes and levies

were duly calculated, recorded, and paid in order to improve the efficiency of their administration.

Results

The importance of a systematic approach to defining tax audits is particularly obvious in relation to customs payments, the administration of which involves, on the one hand, taxpayers, tax agents, and legal or authorised representatives of taxpayers, and on the other hand, tax and customs authorities. Consequently, tax audits with regard to customs payments are a three-tier system (Fig. 2).

One of the main items of tax audits with regard to customs payments is value added tax.

Subjects of tax relations: parties interconnected by relations regulated by the tax and levy legislation			
Payers of taxes, levies, and insurance fees		The state represented by authorised bodies or their officials	
Taxpayers	Organisations and individuals who, in accordance with the Tax Code of the Russian Federation, are obliged to pay taxes, levies, and insurance fees	Tax authorities	The federal executive body and its territorial bodies authorised to control and supervise taxes and levies
Tax agents	Officers who are responsible for calculating, withholding, and remittance of taxes from the taxpayer to the budget system of the Russian Federation		
Legal representatives of the taxpayer organisation	Persons authorised to represent the taxpayer organisation under the law or its constitutive documents		
Legal representatives of the individual taxpayer	Persons acting as representatives of the individual taxpayer in accordance with the civil legislation of the Russian Federation	Customs authorities	The federal executive body authorised in the field of customs and the customs authorities of the Russian Federation subordinate to it
Authorised representatives of the taxpayer	Individuals or legal entities authorised by the taxpayer to represent their interests in their relations with tax authorities (customs authorities) and other participants in relations regulated by the tax and levy legislation		

Fig. 1. Subjects of tax relations (based on Tax Code of the Russian Federation, Article 9)
[compiled by the authors]

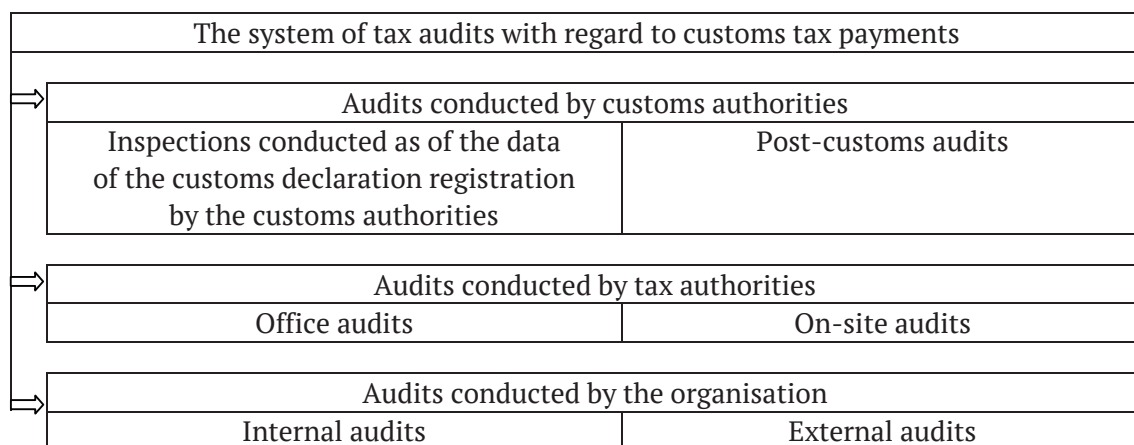


Fig. 2. Three-tier system of tax audits with regard to customs payments [compiled by the authors]

Under conditions of international economic activities, VAT is taxed at a tax rate of 0 percent when selling goods²:

- exported under the customs procedure of export;
- placed under the customs procedure of a free customs zone;
- exported under the customs procedure of re-export of goods previously placed under the customs procedure for inward processing, and (or) goods (processed products, wastes, and (or) residues) received (formed) as a result of processing of goods placed under the customs procedure for inward processing;
- exported under the customs re-export procedure for goods previously placed under the customs procedures of a free customs zone, free warehouse, and (or) goods made (received) from goods placed under the customs procedures of a free customs zone and (or) free warehouse.

Despite the fact that there is no tax liability for VAT at the zero rate, a thorough audit of the above operations should be carried out at all three levels. This is due to a tax deduction related to the acquisition or production of sold goods, which reduces the amount of VAT payable to the budget, and if the sale of such goods prevails in the total turnover, it leads to a refund from the budget of VAT paid (accrued) to suppliers and contractors.

The audit of the so-called “export” VAT conducted by the customs authorities is aimed

² Tax Code of the Russian Federation of 31.07.1998 No. 146-FZ (as amended and supplemented).

to prevent fictitious sale operations, which are used in criminal schemes and lead to an illegal outflow of funds from the budget.

The contract, customs declarations, and shipping and other documents certified by the customs authorities must be submitted to the tax authorities to confirm the right for a zero VAT rate when exporting goods in the context of international economic activities. All registers, the list of applications, and customs declarations can be filled in and sent through the information service “Kontur.Extern” since the documents confirming the export of goods generated in this service have an approved format and are similar to the data provided using the software of the Federal Tax Service “VAT Refund”.

After the VAT return and all the necessary documents to confirm the shipment outside the Russian Federation are submitted to the tax authority, the tax office conducts an office audit and requests additional documents in order to determine:

- the manufacturer of the goods and the entire supply chain;
- how the goods were transported from the manufacturing plant to the end customer;
- where the goods were stored at all stages of their transshipment.

In addition, a number of control measures are carried out in order to determine the validity of applying a zero VAT rate, namely:

- sending requests to banks for all open accounts;

- conducting counter inspections of counterparties;
- inviting employees to the tax authority;
- inspecting the territory (offices, warehouses, construction sites, etc.);

– conducting handwriting examinations, etc.

The higher the claimed amount of refund and the higher the risk indicators of the audited organisation and its counterparties, the more control measures must be carried out.

In these circumstances, it is likely that tax inspectors will detect violations committed by the taxpayer and make a decision on bringing them to responsibility. Therefore, it is advisable for an entity involved in international economic activities to conduct an internal or external audit in advance using all documents that may be requested by the tax authority as part of an office audit. Moreover, the economic entity has enough time for self-inspection since the documents confirming the validity of applying the zero VAT rate must be submitted no later than 180 calendar days starting from the date of placing the goods under the relevant customs export procedure.

If the internal or external auditor reports on the difficulties related to collecting additional

documents or on high risk indicators, the taxpayer should take advantage of the fact that the payment of export VAT at the rate of 0 % is not an obligation, rather the right of the seller, which they can waive (at request) and use the mainstream rate of tax instead. Thus they will not expose themselves to a tax audit.

However, both economic entities participating in international economic activities and employees of tax authorities carrying out office audits must take into account that in accordance with the Letter of the Ministry of Finance of the Russian Federation of 09.01.2019 No. 03-07-13/1/24, during export to the member countries of the Eurasian Economic Union, it is impossible to waive the zero VAT rate since there are no customs borders between the participating countries.

The main purpose of the VAT audit during import of goods into the territory of the Russian Federation is to confirm that the tax base was determined correctly. The main share of the tax base is the customs value of imported goods, both as a separate component and as a tax base for calculating the customs payments payable and excise taxes payable (for excisable goods) using the ad valorem rates (Table 1).

Table 1

The procedure for determining the VAT tax base in the context of international economic activities

Taxable item	Tax base and its determination procedure
Import of goods into the territory of the Russian Federation and other territories under its jurisdiction	The tax base is determined separately for each group of goods under the same title, type, and brand as the sum of: <ol style="list-style-type: none"> 1. Customs value of these goods. 2. Customs duty payable. 3. Excise taxes payable (on excisable goods)
Import into the territory of the Russian Federation and other territories under its jurisdiction of processed products of goods previously exported from the Russian Federation to be processed outside the customs territory in accordance with the customs procedure for processing outside the customs territory	The tax base is determined as the cost of such processing separately for each group of goods under the same title, type, and brand
Import of Russian goods placed under the customs procedure of a free customs zone to the rest of the territory of the Russian Federation and other territories under its jurisdiction, or when transferring them to the territory of a special economic zone to persons who are not residents of such a zone	The tax base is determined separately for each group of goods under the same title, type, and brand as the sum of: <ol style="list-style-type: none"> 1. Customs value of these goods. 2. Customs duty payable. 3. Excise taxes payable (on excisable goods)

Therefore, it is understandable why there is increased interest by scientists and practitioners in finding ways to improve the control of customs value. Establishing its correct and full amount largely impacts the national budget.

G. G. Mokrov (2022) pays special attention to the methods of valuation, declaration, and control of customs value. E. V. Stelmakh (2016, 2020, 2021) presented the full cycle of customs value control and highlights the problems and methods of its improvement in the system of the unified customs control. S. A. Agamagomedova (2018) emphasises that the administrative and procedural form of customs value control is the prioritised and most common administrative practice used by the customs service acting as executive authorities. According to S. A. Verigo et al. (2019), who agree with this opinion, “improving the quality of implementing customs administration of customs valuation of transported goods allows the state to solve the problem of increasing the amount of cash flows to the state budget of the country without directly increasing the rates of customs payments and changing the current customs tariffs.”

A. V. Agapov (2019, 2022) focused on the problems which arise during the control of the customs value of goods due to the imperfection of the regulatory framework. In particular, the following problems were identified: with regard to establishing the deadlines for the verification of customs documents and information; the absence of legally enshrined criteria for the completeness and reliability of the provided information used to determine the customs value; problems with regard to deadlines for international requests; the absence of sufficient and complete pricing information necessary for the application of the risk management system during the customs control of the customs value of goods.

I. V. Tsykunov (2022) proposes controlling the customs value of goods based on its economic relationship with the profit of the importing enterprise. This relationship is determined by the fact that one of the main elements of both customs value and profit generation is the cost of

imported goods. Therefore, the author concludes that it is important to ensure the interconnection between the tax and customs legislation in terms of the implementation of their fiscal functions related to the import of goods by abolishing the income tax and transferring the equivalent tax burden on value added tax.

Recently, despite the sanctions imposed by the collective West against the Russian Federation (and possibly contrary to them), the flow of goods crossing the customs border of our state has increased significantly. According to S. V. Solenaya and S. V. Vishnyakova (2019), in these conditions, instead of detailed control of all goods crossing the customs border, it is advisable to check the activities of the enterprises engaged in export-import operations, as the entities which are directly responsible for the provided information about the goods. This approach to customs control is implemented using a risk management system (RMS), the application of which allows the customs authorities to focus on the supplies with the greatest risk of violation of the customs legislation. This makes it possible to conduct not total, but “point” inspections, and to focus on consignments with a high probability of false information provided during their declaration in order to underestimate the amount of customs payments. While in relation to the most conscientious participants of international economic activities, who, according to the classification of the Federal Customs Service of the Russian Federation, are identified as low risk participants of international economic activities, the forms of actual customs control (customs inspections) are barely applied. As a result, on the one hand, the efficiency of customs control is increased and, on the other, the material costs of entrepreneurs are significantly reduced.

An analysis of the relevant scientific literature showed that the scientists involved in the study of customs control of the declared customs value of goods are unanimous that the main areas for its improvement are related to the solution of regulatory problems, as well as shifting of the focus of customs control directly

to the participants of international economic activities who should be analysed in terms of possible risks.

Despite the tightening of customs value control by the customs authorities, audits performed at the level of the tax service and the economic entity participating in international economic activities are no less important. Their combined efforts are necessary to create a more objective and dynamic risk management system since the knowledge and practical experience of tax inspectors and auditors will allow determining more clearly the risk indicators, profiles, and areas that form the methodological framework for the RMS.

The need to implement a three-tier system of tax audits is particularly evident in relation to one of the most complex items of customs payments control, excise taxes payable (for excisable goods).

The fiscal liability with regard to excise taxes and their payment procedure are determined by the customs procedure under which the goods are placed (Table 2). To confirm that goods qualify for the relevant procedure, it is necessary to submit the documents listed in Table 3 to the tax agency for an office audit. It is carried out with due account of the specifics of excise tax exemption for excisable goods crossing the customs border of the Russian Federation (Table 4).

Similarly to VAT, it is advisable for an entity involved in international economic activities to conduct an internal or external audit in advance using all documents that may be requested by the tax authority as part of an office audit. However, it should be taken into account that the taxpayer has the right not to submit to the tax authority a bank guarantee, the execution of which may be associated with additional costs or difficulties. Instead, the taxpayer can pay the excise tax and, after confirming actual export, get a refund for the paid amount from the budget.

Conclusions

The study of the regulatory framework and relevant scientific and economic literature revealed that they characterise tax audits as a separate type of independent audit, in

other words they are only viewed from the perspective of the taxpayer. In our opinion, to define the concept of tax audits, it is necessary to use a systematic approach based on the fact that the subjects of tax relations are not only the parties obliged to pay taxes, charges, and insurance fees, but also the state represented by specially authorised bodies and people holding certain positions. Therefore, it is advisable to understand a tax audit as a comprehensive inspection conducted by subjects of tax relations aimed at validating that all taxes and levies were duly calculated, recorded, and paid in order to improve the efficiency of their administration.

The importance of a systematic approach to defining tax audits is particularly obvious in relation to customs payments, the tax audit of which are a three-tier system:

1. Audits conducted by customs authorities.
2. Audits conducted by tax authorities.
3. Audits conducted by the organisation.

With due account of the author's definition of the concept of tax audits, a scientific and methodological approach to the comprehensive verification of the most complex components of customs payments, value added tax, and excise taxes (for excisable goods), has been developed. The advantage of the proposed approach is the possibility of integrating control measures carried out at the three levels into a unified process, which will significantly increase the effectiveness of audits and will ensure a minimum level of audit risk.

In the context of the digitalisation of the economy, the combined efforts of customs and tax inspectors, internal and external auditors are necessary to create a more objective and dynamic risk management system since their knowledge and practical experience will allow determining more clearly the risk indicators, profiles, and areas that form the methodological framework for this system.

Conflict of Interest

The authors declare the absence of obvious and potential conflicts of interest related to the publication of this article.

Table 2

Specifics of excise taxation for excisable goods crossing the customs border of the Eurasian Economic Union

When <i>importing</i> excisable goods into the territory of the Russian Federation and other territories under its jurisdiction, depending on the chosen customs procedure		When <i>exporting</i> excisable goods from the territory of the Russian Federation, depending on the chosen customs procedure			
Excise tax shall be paid in full (Section 1, Art. 1)	The taxpayer shall pay the amounts of excise tax from which the taxpayer was exempted or which were returned to them in connection with the export of goods (Section 2, Art. 1)	Excise tax shall not be paid (Section 3, Art. 1)	Excise tax shall not be paid, provided that the processed products are exported within a certain period (Section 4, Art. 1)	Full or partial exemption from excise tax (Section 5, Art. 1)	Excise tax shall not be paid or the paid amounts of excise tax shall be refunded (credited) by the tax authorities of the Russian Federation (Section 1, Art. 2)
					The amount of excise tax shall be refunded to the taxpayer (Section 2, Art. 2)
					Excise tax shall not be paid (Section 2.1, Art. 2)
					No exemption from excise tax and (or) no refund of paid excise tax amounts shall be made (Section 3, Art. 2)
Customs procedures					
Release for domestic consumption, processing for domestic consumption, free-trade zone	Re-import	Customs transit, re-export, duty-free trade, destruction, refusal in favour of the state, free-trade zone, free warehouse, special customs procedure	Inward processing	Temporary import (admission)	Export, customs warehouse, free-trade zone
					Re-export
					Special customs procedure
					Temporary export

Source: Article 185 of the Tax Code of the Russian Federation.

Table 3

Documents submitted to the tax authority for an office audit to confirm customs procedures

Types of customs procedures	Documents submitted to the tax authority	Term for the document submission	Notes
1 Export	2 1. Taxpayer's contract (copy of the contract) with the counterparty for the supply of excisable goods; commission agreement, commission contract or agency agreement (copies of these documents), and contract (copy of the contract) between the person supplying excisable goods for export on behalf of the taxpayer and the counterparty; contract between the owner of excisable goods made from customer raw materials and the taxpayer on the production of excisable goods, and contract (copy of the contract) between the owner of the raw materials and the counterparty. 2. The customs declaration (its copy) with the marks of the Russian customs authority that released the goods as a result of the customs export procedure and the Russian customs authority of the place of departure through which the goods were exported from the customs territory of the Eurasian Economic Union. When exporting excisable goods under the customs procedure for export across the border of the Russian Federation involving a member state of the Eurasian Economic Union where custom clearance formalities have been abolished, a customs declaration shall be submitted to third countries with the marks of the Russian customs authority that carried out the customs clearance of the specified export of excisable goods	3 These documents shall be submitted to the tax authorities within six months from the date of submission to the tax authority of the excise tax return for the tax period on which the date of the transactions exempt from excise tax falls	4 In case of failure to submit or fully submit the specified documents to the tax authority, the excise tax on the specified excisable goods shall be paid in accordance with the procedure established for operations with excisable goods on the territory of the Russian Federation. If the taxpayer subsequently submits to the tax authorities documents (their copies) justifying the exemption from taxation of sale operations with regard to excisable goods outside the territory of the Russian Federation in accordance with the customs export procedure, the paid amounts of the excise tax shall be refunded to the taxpayer.
Re-export	1. A taxpayer's contract (copy of the contract) with a foreign person for the supply of excisable goods outside the customs territory of the Eurasian Economic Union or a taxpayers' contract (copy of the contract) with a foreign person, in accordance with which they transfer the excisable goods exported under the re-export customs procedure and received (formed) as a result of processing goods placed under the customs procedure of inward processing or manufactured (received) from goods placed under the customs procedures of a free customs zone and free warehouse. 2. Customs declarations (their copies) that indicate placing under the re-export customs procedure of goods manufactured (received) from goods placed under the customs procedures of a free customs zone and free warehouse or goods which are processed products, waste and (or) residues obtained (formed) as a result of processing goods placed under the customs procedure of inward processing		If there is a discrepancy between the information provided by the taxpayer and the information available to the tax authority, it has the right to request copies of shipping and (or) other documents confirming the export of goods outside the customs territory of the Eurasian Economic Union. What is more, the taxpayer shall submit any of the listed documents within 30 calendar days from the date of receipt of the relevant request from the tax authority, taking into account the following peculiarities

Continuation of table 3

1	2	3	4
Export of excisable goods from the territory of the Russian Federation to the territory of the member states of the Eurasian Economic Union	The documents provided for by the Treaty on the Eurasian Economic Union of May 29 2014 shall be submitted to the tax authorities with due account of the following peculiarities. Shipping and (or) other documents confirming the transfer of goods from the territory of the Russian Federation to the territory of a member state of the Eurasian Economic Union may not be submitted together with the tax return if the taxpayer submits to the tax authority a list of applications for import of goods and payment of indirect taxes in the electronic form. The tax authority conducting an office tax audit (tax monitoring) has the right to selectively request from the taxpayer shipping and (or) other documents confirming the transfer of goods from the territory of the Russian Federation to the territory of a member state of the Eurasian Economic Union, the information from which is included in the application for the import of goods and payment of indirect taxes, the details of which are indicated in the list of applications for the import of goods and payment of indirect taxes submitted in the electronic form	The requested documents (their copies) shall be submitted by the taxpayer within 30 calendar days from the date of receipt of the relevant request from the tax authority	If, at the request of the tax authority, the taxpayer fails to submit shipping and (or) other documents confirming the transfer of goods from the territory of the Russian Federation to the territory of a member state of the Eurasian Economic Union, the information from which is included in the application for the import of goods and payment of indirect taxes, the details of which are indicated in the list of applications for the import of goods and payment of indirect taxes submitted in the electronic form, the validity of the application for the excise tax exemption in the relevant part shall be considered unconfirmed
Sale of goods exported under the customs procedure of export (re-export) outside the customs territory of the Eurasian Economic Union	Copies of the requested customs declarations, the information from which is included in the register submitted in the electronic form to the tax authority, may be submitted to the tax authorities without the appropriate marks of the Russian customs authorities of the place of departure. If the export of goods under the customs procedure of export (re-export) outside the customs territory of the Eurasian Economic Union per the documents submitted by the taxpayer is not confirmed by the information received from the federal executive body authorised to exercise customs control and supervision, this fact shall be reported to the taxpayer	The taxpayer has the right, within 15 calendar days from the date of receipt of the message from the tax authority, to submit the necessary explanations and any documents available to the taxpayer confirming the export of the specified goods	If the export of goods under the customs procedure of export (re-export) outside the customs territory of the Eurasian Economic Union is not confirmed by data (information) received from the federal executive body authorised to exercise customs control and supervision, at the request of the federal executive body authorised to exercise control and supervision in the field of taxes and levies, the validity of the excise tax exemption in the relevant part shall be considered unconfirmed

The end of table 3

1	2	3	4
Free-trade zone	<p>1. A contract (a copy of the contract) concluded with a resident of a special economic zone.</p> <p>2. A copy of the certificate of registration of a person who is a resident of a special economic zone issued by the federal executive body.</p> <p>3. Customs declaration (its copy) with marks of the customs authority on the release of goods in accordance with the customs procedure of the free customs zone or import into the port special economic zone of Russian goods placed outside the port special economic zone under the customs procedure of export; customs declaration (its copy) with marks of the customs authority that released the goods in accordance with the customs procedure of export and of the customs authority that is authorised to exercise customs procedures and customs operations during customs clearance of goods in accordance with the customs procedure of the free customs zone and in the region of activity of which the port special economic zone is located.</p> <p>4. Documents confirming the transfer of goods to a resident of the port special economic zone</p>	These documents shall be submitted to the tax authorities within 180 days from the date of goods import into the port special economic zone	

Source: Article 198 of the Tax Code of the Russian Federation.

Peculiarities of exemption from excise taxation when supplying excisable goods outside the territory of the Russian Federation

Transactions exempt from excise tax		
Supply of excisable goods placed under the customs procedure for export outside the territory of the Russian Federation with due account of losses within the rates of natural loss or import of excisable goods into the port special economic zone from the rest of the territory of the Russian Federation, as well as the transfer of excisable goods made from customer raw materials to the owner or, on their instruction, to other persons in case of supply of these goods outside the territory of the Russian Federation in accordance with the customs export procedure with due account of losses (within the rates of natural losses) (Section 4, Article 185)	Supply (transfer) of excisable goods exported under the customs re-export procedure which were received (formed) as a result of operations with regard to processing goods placed under the customs procedure of inward processing, as well as transfer to the owner or, on their instruction, to other persons, of excisable goods produced from customer raw materials previously placed under the customs procedure of inward processing in case of supply of these goods outside the territory of the Russian Federation in accordance with the customs re-export procedure (Section 4.1, Article 185)	Supply (transfer) of excisable goods exported under the customs re-export procedure which were manufactured (received) from goods placed under the customs procedures of a free customs zone and free warehouse, as well as the transfer to the owner or, on their instruction, to other persons, of excisable goods produced from customer raw materials previously placed under the customs procedures of a free customs zone and free warehouse in case of supply of these goods outside the territory of the Russian Federation in accordance with the customs re-export procedure (Section 4.2, Article 185)
Exemption conditions	Verification of compliance with the conditions for exemption from excise taxation conducted by the tax authority	
1. The taxpayer provides a bank guarantee to the tax authority	<p>First of all, the tax authority checks whether the bank that issued the bank guarantee is included in the list of banks that meet the established requirements for accepting bank guarantees for tax purposes, which is published on the official website of the Ministry of Finance of the Russian Federation on the Internet. They make sure that no later than the day following the day of the issue of the guarantee, the bank notified the relevant tax authority.</p> <p>Next, the bank guarantee is checked for compliance with the following requirements:</p> <ul style="list-style-type: none"> – the bank guarantee must cover the obligation to pay the excise tax in case of the taxpayer's failure to submit documents in timely manner and the taxpayer's failure to pay the corresponding amount of excise tax; – the amount of the bank guarantee must secure payment in full to the budget of the calculated amount of excise tax on sold excisable goods exported outside the territory of the Russian Federation in accordance with the customs procedure for export or import into the port special economic zone in accordance with the customs procedure of the free customs zone; – the bank guarantee for the excise tax exemption on exports must be valid for at least 10 months from the due date for the taxpayer's obligation to pay excise tax secured by a bank guarantee; – the bank guarantee must be submitted to the tax authority no later than the 25th day of the month in which the taxpayer is obliged to submit the excise tax return to the tax authority for the tax period on which the date of the transactions in question falls. The tax authority shall not accept the bank guarantee submitted by the taxpayer to the tax authority later than the specified deadline. <p>If the taxpayer whose obligation to pay the tax is secured by a bank guarantee fails to pay or makes an incomplete payment of the tax within the prescribed time limit, the tax authority must, within five days after the deadline for the fulfillment of the tax payment request, send the guarantor a payment request for the sum of money under the bank guarantee</p>	

The end of table 4

2. The right without presenting a bank guarantee	The tax inspector must make sure that the right to excise tax exemption without submitting a bank guarantee will be exercised by the taxpayer organisation whose aggregate amount of value added tax, excise taxes, corporate income tax, and mineral extraction tax paid for the three calendar years preceding the tax period within which the date of the operations exempt from excise tax falls, excluding the amounts of taxes paid in connection with the transfer of goods across the border of the Russian Federation and in capacity of a tax agent, is at least 2 billion roubles and that at least three years passed from the date of establishment of the relevant organisation to the date of filing the excise tax return
3. The right without presenting a bank guarantee	The tax inspector must make sure that the claim for excise tax exemption without submitting a bank guarantee will be exercised by the taxpayer in respect of whom tax monitoring is being carried out on the date of submission of a tax return or a revised tax return for the tax period of the year for which tax monitoring is being carried out or has been carried out
4. The excise tax obligation secured by a guarantee	<p>First of all, the guarantor's compliance with the following requirements is checked:</p> <ul style="list-style-type: none"> – it must be a Russian organisation; – the aggregate amount of value added tax, excise taxes, corporate income tax, and mineral extraction tax paid by the guarantor during the three calendar years preceding the year in which the application for the guarantee agreement was submitted, excluding the amounts of taxes paid in connection with the transfer of goods across the border of the Russian Federation and in capacity of a tax agent, is at least 2 billion roubles; – the amount of the guarantor's obligations under the existing guarantee agreements (including the guarantee agreement with respect to the taxpayer) as of the date of submitting the guarantee agreement application does not exceed 50 percent of the guarantor's net asset value as of 31 December of the calendar year preceding the year in which the application for the guarantee agreement was submitted; – as of the date of submitting the guarantee agreement application, the guarantor is not in the process of reorganisation or liquidation; – as of the date of submitting the guarantee agreement application, no insolvency (bankruptcy) proceedings have been initiated against the guarantor in accordance with the insolvency (bankruptcy) legislation of the Russian Federation; – as of the date of submitting the guarantee agreement application, the guarantor has no delinquent taxes, fees, insurance fees, penalties, and fines. <p>Next, the guarantee agreement is checked for compliance with the following requirements:</p> <ul style="list-style-type: none"> – the guarantee agreement must cover the obligation to pay the excise tax in case of the taxpayer's failure to submit in timely manner to the tax authorities the necessary documents and the taxpayer's failure to pay the corresponding amount of excise tax; – the amount for which the guarantee agreement was concluded must secure payment in full of the calculated amount of excise tax to the budget; – the duration of the guarantee agreement for the excise tax exemption must be at least 10 months from the due date for the taxpayer's obligation to pay excise tax secured by the guarantee and must not be longer than one year from the date of guarantee agreement

Source: compiled by the authors based on Articles 183 and 184 of the Tax Code of the Russian Federation.

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Received 09.01.2024

Accepted 26.02.2024



Бухгалтерский учет, аудит, экономическая статистика

Научная статья

УДК 338

DOI: <https://doi.org/10.17308/econ.2024.2/11828>

JEL: A11; H30; M41

Налоговый аудит таможенных платежей

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Предмет. В статье исследуются вопросы, связанные с организацией и методикой проверки достоверности, полноты и своевременности исчисления, объявления и уплаты налоговых таможенных платежей. Для современной практики этих проверок характерно проведение контрольных мероприятий обособленно таможенными органами, налоговыми инспекторами, внешними или внутренними аудиторами. Такой подход снижает эффективность проверок, не обеспечивая минимальный уровень аудиторского риска. Поэтому обосновывается системный подход к налоговому аудиту таможенных платежей с позиций всех заинтересованных субъектов налоговых правоотношений.

Цели. Обоснование рекомендаций, связанных с организацией и методикой налогового аудита таможенных платежей в условиях современной цифровой экономики и риск-ориентированного аудита.

Методы исследования. В процессе достижения поставленных целей использовались такие методы научного познания, как анализ, синтез, классификация и системный подход. Исследование базируется на изучении действующей нормативно-правовой базы, актуальной научной и периодической экономической литературы, фактологических материалов.

Результаты. Проведен обзор дефиниции «налоговый аудит», предложено ее авторское определение в контексте проверки таможенных налоговых платежей. Систематизированы характеристики различных уровней налогового аудита таможенных платежей для контроля достоверности, полноты и своевременности их исчисления, объявления и уплаты.

Выводы. Сделан вывод о том, что в настоящее время отсутствует системный подход ученых к дефиниции «налоговый аудит», а также к организации и методике его проведения. Полученные результаты могут составить основу для дальнейшего развития представлений о налоговом аудите таможенных платежей как базы для принятия обоснованных и эффективных решений в области администрирования налогов и сборов.

Ключевые слова: проверка, налог на добавленную стоимость, акцизы, таможенные процедуры, таможенная стоимость.

Для цитирования: Сердюк, В. Н., Головинов, О. Н., & Пономаренко, Н. Ш. (2024). Налоговый аудит таможенных платежей. *Вестник Воронежского государственного университета. Серия: Экономика и управление*, (2), 13–29. DOI: <https://doi.org/10.17308/econ.2024.2/11828>

Конфликт интересов

Авторы декларируют отсутствие явных и потенциальных конфликтов интересов, связанных с публикацией настоящей статьи.

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Поступила в редакцию 09.01.2024

Подписана в печать 26.02.2024