UTICAJ DIGITALIZACIJE NA PORESKU REVIZIJU

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Apstrakt

Rad razmatra najnovija istraživanja i trendove u oblasti digitalizacije biznisa i sledstveno nacionalnih poreskih uprava sa fokusom na aspekte, konsekvence i perspektive razvoja poreske revizije. Na početku procesa digitalizacije izvršni direktori korporacija, pretežno u SAD, gde je ovaj proces i započet bili su naglašeno optimistični. Očekivanja su bila visoka da će krajem druge decenije XXI veka kompanije biti uspešne u procesu digitalne transformacije. Smatralo se da tamo gde su najteže implementirane promene očekivani su i ostvareni najveći pozitivni rezultati.

Donosioci odluka u korporativnom svetu i u samoj javnoj upravi, odnosno uže posmatrano u poreskoj administraciji, su suočeni sa procesom digitalne transformacije koji će dodatno ubrzati globalna pandemija COVID-19.

Ključne reči: *poreska revizija, digitalizacija, usklađenost, sistem upravljanja rizicima*

JEL: *E62, H31, H32, H83*

Uvod

Poreska uprava strateški treba da sledi promene u sferi biznisa i sektoru građana, te da se snažno opredeli za proces ubrzane digitalne transformacije, uz velike promene svoje organizacije (Fenwick, 2015). To će biti osnov za novo poverenje i kontinuirano unapređenje efikasnosti i kvaliteta usluga koje pruža poreska uprava na nacionalnom nivou. Na tom strateškom opredeljenju poreska uprava može da u relativno kratkom roku preduzme sledeće korake, (Henning, 2019):

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- da upozna na novi način svoje klijente-poreske obveznike, sa fokusom na proces automatizacije;
- da prati lociranje skladištenja podataka;
- da revidira odnosno periodično sagledava svoje unutrašnje aktivnosti;
- da bude motivisano i kreativno uključena;
- da ne dozvoli da tehnološke barijere budu prepreke;
- da preispituje kontinuirano sve odluke.

Sam proces digitalizacije poreske revizije jeste transformacija usmerena na kontinuirano unapređenje. Pred našim očima nastaje veoma snažan proces velikog prekida u procesu digitalizacije. Vrednost koju pruža poreska uprava će upravo biti u tome kada isporučuje usluge iznad ostvarene vrednosti ukupne javne administracije, a to je digitalizovana poreska revizija. Naredni redovi nude uvid u perspektive ovog procesa na kome se posebno insistira u zemljama grupacije Organizacije za ekonomsku saradnju i rast, OECD, Paris i u Evropskoj Uniji (OECD, 2019), (European Commission, 2014). Upravo smo na pragu ere izazova pred kojima se nalazi poreska revizija tokom krize COVID-19, (Cipek, 2020a).

Efekti digitalizacije na poresku reviziju

Poreska revizija najskuplji je instrument poreske uprave (Cipek, 2020c). To je represivni instrument čija je uloga vrlo važna, posebno u otkrivanju poreskih prevara. Međutim, budući da je jedan od strateških ciljeva svih poreskih uprava dobrovoljno ispunjavanje poreskih obaveza poreskih obveznika, uloga poreske revizije i aktiviranje mera njenih mera treba biti izuzetak a ne pravilo (Ljutić, Milanović, 2014). U slučaju aktiviranja najskupljeg instrumenta poreske uprave uz izostajanje rezultata – utvrđivanja nepravilnosti kod poreskog obveznika, ocena je da je takav represivni instrument pogrešno fokusiran. U praksi se poreske revizija često se koristi bez optimizacije. Stoga se može zaključiti da se kapaciteti poreske revizije ne koriste u svrhe za koje je to potrebno.

Poreska revizija obavlja se *post-festum* i često prekasno. U većini zemalja poreska revizija obuhvata određena poreska razdoblja "unazad". To mogu biti na primer prethodna tri poreska razdoblja ili prethodne tri kalendarske godine. Ponekad analiziranje poreskog perioda može uključivati duže razdoblje, ali u okviru poreskog zakonskog ograničenja. Da nije propisano, zastarevanje, kao jedan od najvažnijih instrumenata poreskog prava, poreska revizija bi izgubila svoje bitno značenje. Sprovodi se, a to je svakako prihvatljivo, u skladu s pravnim postupcima. S obzirom na to da je u pitanju represivni instrument, postupci poreske revizije treba da budu jasni i propisani u svakom slučaju.

Time se ne bi ugrožavala transparentnost navedenog instrumenta pri čemu se istovremeno štite prava poreskih obveznika.

Stoga, s jedne strane, poreske uprave imaju strateški cilj regulatorne usklađenosti. S druge strane, vrlo je važan i nužan instrument poreske revizije. Pitanje je kako efikasno koristiti cilj i instrument (Đorđević, 2013). To je ključno za novo digitalno doba. Ova era menja način na koji poreski obveznici obavljaju svoje poslovne aktivnosti (novi modeli poslovanja), posebno u virtualnom svetu. Poreske prevare postaju brze i sofisticirane. Stoga je nužno prilagoditi način obavljanja poreske revizije digitalnom razvoju. Pritom poreske revizije imaju na raspolaganju nove alate koji se stalno razvijaju i poboljšavaju u borbi protiv poreskih prevara. Digitalno doba utiče na sve delove društva, uključujući poreske uprave i poreske revizije. Poresku reviziju treba menjati kako bi bila efikasnija i iskoristila prednosti novog digitalnog doba (IT tehnologije). Takva primena poreske revizije zahtevaće promenu njenog pravnog okvira.

Novi poslovni modeli

Digitalni poslovni model može se definisati kao "globalna mreža ekonomskih i društvenih aktivnosti koje omogućuju platforme kao što su internet, mobilne i senzorske mreže"(Brifing, 2020). Jedna od glavnih promena u ekonomiji digitalizacije je brz rast višeslojnih internet platformi, koje često olakšavaju transakcije između pojedinačnih prodavaca robe i usluga i ravnopravnih transakcija (engl. P2P). Prethodno se odvija izvan tradicionalne poslovne strukture. Konkretno, internet platforme olakšavaju rast i razvoj ekonomije deljenja (ponekad se naziva "ekonomije saradnje" ili "gig“ ekonomija honorarnih poslova").

- Ekonomija deljenja uključuje zajedničku potrošnju - deljenje troškova ili zajedničko korišćenje imovine ili usluga pojedinca, bez stvaranja dodatnih prihoda ili prihoda za one koji ga nude. To je, na primer, portal "BlaBlaCar" koji povezuje pojedince koji putuju na isto opšte područje i dele troškove rute, ali maksimalna cena koju se može ponuditi za prevoz sa svojim ličnim automobilom je ograničena, tako da nema viška prihoda koji je generisan. Primer ove vrste saradnje je portal "homeexchange" koji povezuje pojedince na različitim lokacijama širom sveta i omogućava im da razmenjuju kuće za odmor besplatno. Takva vrsta privređivanja zapravo ne stvara dodanu vrednost u smislu povećanja materijalnih koristi za korisnika, a za sada kod poreske uprave možda neće biti podsticaja za uvođenje oporezivanja.
- Ekonomija saradnje uključuje internet poslovanje putem društvenih internet kanala (privatno iznajmljivanje imovine putem platformi kao što su Airbnb ili Booking, internet usluge prevoza kao što je Uber i profesionalna prodaja putem internet platformi kao što je eBay). U ovom

poslovnom modelu, koji spaja ponudu i potražnju, korisnici navedenog portala koji pružaju svoje usluge dobijaju značajnu korist, čime se stvara visok interes poreskih tela za poreske prihode korisnika.

- *Gig* ekonomija odnosi se na tržište rada. Karakteriše ga prevalencija kratkoročnih i često nestandardnih ugovora ili samozapošljavanja, za razliku od stalnih radnih mesta i standardnih ugovora o radu. Ovo je okruženje u kojem su uobičajeni privremeni poslovi. Firme angažuju nezavisne, samozaposlene radnike za kratkoročne zadatke. Primeri uključuju povremene usluge čišćenja u kući, itd. U ovom digitalnom dobu radna snaga postaje sve mobilnija. Rad se može obaviti sve više i više s bilo kojeg mesta. Time se smanjuje veza između posla i lokacije na kojoj se obavlja. To znači da “slobodnjaci“ mogu birati između privremenih radnih mesta i projekata širom sveta. Poslodavci mogu odabrati najbolje pojedince za određene projekte iz većeg "bazena radnika" nego što je dostupno u samo jednom području.
- *Ekonomija saradnje* relativno je novi pojam. Iako ne predstavlja iste rizike povezane s gotovinskim transakcijama, neke poreske uprave već su počele da analiziraju rizike utaje poreza i poreskih prevara povezanih s ovom vrstom organizacije ekonomije.

Primeri novih načina poslovanja koji se reflektuju na poresku reviziju

- *On line model* prodavaca: internet platforme prodaju robu ili povezuju kupce i prodavce u zamenu za naknadu za transakciju ili plasman ili proviziju. Primeri preduzeća uključuju Amazon, Zalando, Alibaba (Komunikacija, 2017).
- *Model* društvenih medija: vlasnici mreže oslanjaju na prihode od oglašavanja pružanjem ciljanih marketinških poruka potrošačima. Primeri firmi uključuju Facebook, Xing, Qzone.
- *Model* pretplate: platforme naplaćuju naknadu za pretplatu za stalni pristup digitalnim uslugama (muzika ili video). Primeri su: Netflix, Spotify, iQiyi.
- *Model* platforme za saradnju: digitalne platforme povezuju rezervni kapacitet i potražnju, koriste mehanizme „reputacione valute“ kako bi poduprli potrošnju i pojedincima omogućilo deljenje "pristupa" imovini, a ne njihovo direktno posedovanje. Platforme naplaćuju fiksnu ili promenjivu naknadu za svaku transakciju. Primeri su: Airbnb, Blablacar, Didi Chuxing.

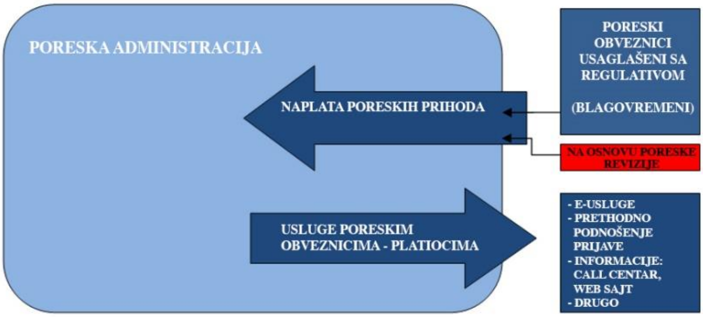
Novi poslovni modeli takođe dovode u pitanje nove pristupe poreskoj reviziji. Međutim, zbog činjenice da je poreska revizija represivni instrument, preventivne mere za povećanje poreske regulatorne usklađenosti preduslov su za optimizaciju poreskih revizijskih resursa u poreskim upravama.

Poreska usklađenost kao strateški cilj

Prvi fokus poreskih uprava treba da bude povećanje poreske usklađenosti. Kako bi se povećala, poreske uprave koriste niz pravnih mera i postupaka. Digitalizacija omogućava efikasnije ispunjenje jednog od dva glavna cilja svake poreske uprave:

- blagovremeno prikupljanje poreskih prihoda;
- pružanje usluga poreskim obveznicima.

Dijagram 1. Glavni strateški ciljevi poreskih uprava i poreskih revizija



Nivo poreske usklađenosti zavisi od efikasnosti mera poreskih uprava. To ne znači nužno da se poreska revizija automatski pokreće za poreske obveznike koji nisu usklađeni. Uzroci takvih ponašanja mogu biti različiti: složenost poreskih propisa koji, nesporazumom, uzrokuju greške, nepružanje poslovne dokumentacije od manje važnosti za poresku upravu, itd. Kako bi se smanjilo administrativno opterećenje poreskih obveznika, poreske uprave moraju pružati pravovremeno i efikasno usluge. Ako se sprovodi nova poreska reforma ili se promene određeni poreski zakoni, poreski obveznici moraju imati te informacije dostupne na vreme. To znači ne samo objavljivanje nacrta zakona, već i njihovo pojašnjenje, opravdanje i primeri kako delovati kada zakoni stupe na snagu. Ako zakoni i podzakonski akti predlažu nove oblike, treba omogućiti prethodnu fazu testiranja pre nego što sam akt stupi na snagu. Na taj način poreski obveznici imaju vremena da testiraju svoja softverska rešenja. Tako kroz povratne informacije iz informacionog sistema poreske uprave mogu da eliminišu nedostatke i greške. Faze ispitivanja primene međusektorskih propisa pri prikupljanju informacija od poreskih obveznika efikasna su pomoć i povećavaju nivo dobrovoljne poreske usklađenosti.

Poresko zakonodavstvo trebalo bi biti strukturirano, jednostavno, transparentno, razumljivo i dostupno. Takve ciljeve nije uvek lako postići. Ipak, bez napora da se dosegnu poreski obveznici (partneri, stejkholderi), teret poreske uprave biće veći nego što je potrebno. Taj će se efekat odraziti na njihovo poslovanje, likvidnost i kapital. To će povratno uticati na ekonomsku politiku, a time i na kvalitet života i standard građana. S obzirom na to složenost poresko-pravnog okvira povećaće se ka nivou neusklađenosti. Takođe, zakoni ne smeju biti „preterani“. Tako nešto uzrokuje složenost propisa i teškoće u upravljanju poreskimobveznicima, čime se povratno povećava nivo neusklađenosti. S druge strane, poresko zakonodavstvo može sadržavati pravne mere kojima se povećava nivo usklađenosti i poverenja u poresku upravu. Te pravne mere i alati posebno se mogu podeliti na sledeće:

- horizontalno praćenje;
- APA-e (sporazumi poreskih korporativnih obveznika o određivanju cena unapred) (Ljutić, 2010, 2011),
- obavezujuće odluke;
- nagrađivanje "dobrog" (tj. popustljivog) poreskog obveznika;
- kontinuirano obrazovanje zaposlenih (službenika, revizora itd.) i upravljanje poreskim upravama (seminari, e-učenje, itd.);
- elektronske usluge;
- sistem upravljanja rizicima usklađenosti i
- druge mere.

Treba stimulisati sporazume poreskih obveznika s poreskom upravom (npr. Sporazum u području horizontalnog praćenja i APA sporazum). Takva vrsta sporazuma (uslovi, primena, istek, itd.) regulisani su, po pravilu, zakonima i podzakonskim aktima. Sporazumi omogućuju poreskoj upravi da postane strateški partner poreskom obvezniku. Po pravilu, mere poreske revizije se ne pokreću tokom trajanja sporazuma, osim ako ih poreski obveznik u potpunosti ne poštuje.

Obavezujuća mišljenja primenjuju se, po pravilu, za buduće transakcije poreskih obveznika (poslovne događaje). Obavezujuće odluke poreskim obveznicima daju pravnu sigurnost u budućim poslovnim aktivnostima, na koje se mišljenje odnosi. Poreskoj upravi omogućavaju da optimizira svoje resurse ka onim vrstama poreskih obveznika koji pokazuju prevarno ponašanje. U nagrađivanju poreskih obveznika kao podsticaj za njihovo "dobro" ponašanje u ispunjavanju svojih poreskih obaveza, nagrada se takođe može dati trećim stranama koje će svojim ponašanjem povećati usklađenost poreskog obveznika. Nagrade bi mogle biti u obliku lutrijskih igara, različitih nagrada, itd. Cilj svih tih nagrada za građane je jasan: podstaknuti prodavce robe i usluga da poreskoj upravi prijave sve svoje prihode. Po pravilu, poreska uprava uvek se suočava s dva bazična problema: neizdavanje računa, i nerazdvajanje troškova za poslovne i privatne potrebe poreskog obveznika. U slučaju neizdavanja računa, nagrađivanje građana koji učestvuju u nagradnoj igri može biti odličan način za dodatnu kontrolu i povećanje usklađenosti. Novo doba četvrte industrijske revolucije i promene u načinu na koji se poreski obveznici bave poslovanjem, zahteva kontinuirano obrazovanje svih zaposlenih u poreskoj upravi. Najviše rukovodstvo poreske uprave treba biti svesno u pogledu koristi i nedostataka digitalnog doba, kao i da pratiti rešenja koja omogućava efektivno funkcionisanje.

Elektronske usluge (e-usluge)

Razvoj informacione i komunikacione tehnologije (IKT) poslednjih dekada, počev od elektronskog podnošenja prijave i plaćanje poreza, predstavio je brojne mogućnosti za poreske uprave za povećanje državnih prihoda, poboljšanje efikasnosti i kvaliteta usluga pruženih poreskim obveznicima i dr. Istovremeno to je smanjenje opterećenja regulatorne usklađenosti poreskih obveznika i troškova državne uprave kao i poboljšanje sprovođenja. Mnoge poreske upraverazvile su za poreske obveznike takve pristupe i mogućnosti (OECD, 2017):

- sisteme koji, u skladu sa sigurnosno-zaštitnim merama, pružaju pristup preko Interneta (npr. podaci o registraciji i računovodstvene informacije);
- mobilne aplikacije koje omogućuju da šalju upite o stanju svog poreskog računa, a sve češće na taj način mogu platiti i podneti prijavu;
- opcije samoposluživanja, posebno IT upotrebe koje omogućavaju pružanje personalizovanih usluga i automatizovane podrške.

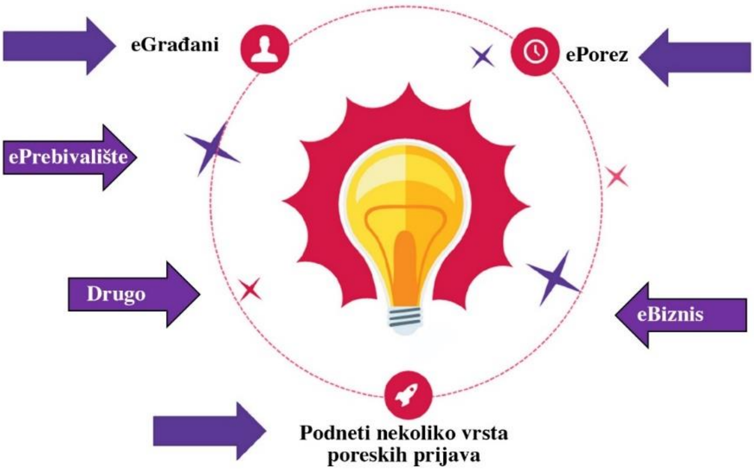
Elektronske usluge e-poreza obično predstavljaju centralno mesto za poreske obveznike za pristup poreskim uslugama u skladu s načelom "sve na jednom mestu". Dostupne usluge uključuju upravljanje informacijama poreskih obveznika, podnošenje akata, obrasce za podnošenje i zahteve i mnoge druge usluge. Korišćenje mogućnosti e-poreskih usluga obveznika može brzo i jednostavno koristiti elektronske usluge poreske uprave bilo kada i bilo gde. Upotreba zahteva sigurna je i zajamčena je poverljivost i celovitost podataka. Prednosti elektronskih usluga e-poreza, primer Poreske uprave Republike Srbije (ePorezi, 2020) su:

- jednostavnije, brže i lakše ispunjavanje obaveza poreskih obveznika;
- jednostavnost postupka, kao i uvid u stanje računa i podatke Jedinstvenog registra poreskih obveznika
- ispunjenje visokih standarda bezbednosti i sigurnosti prenosa podataka elektronskim putem
- unapređenje poslovnih procesa i ušteda vremena i novca poreskih obveznika, kao i zaposlenih u poreskoj upravi.

Prednosti elektronskih usluga e-poreza, primer Hrvatske poreske uprave (ePoreska, 2020) su:

- standardi razvoja digitalnog društva;
- poslovni procesi poboljšavaju se upotrebom informacionih tehnologija;
- olakšava se, pojednostavljuje i ubrzava ispunjavanje obaveza poreske uprave;
- unapređuje se efikasnost prava i obaveza.

Dijagram 2. Odabrana područja za korišćenje elektronskih usluga



Korišćenje elektronskih načina plaćanja za naplatu poreza još je jedan korak prema povećanju regulatorne usklađenosti s porezima i smanjenju administrativnog opterećenja poreskih obveznika. Elektronske usluge ne koriste se samo u poreskoj sferi. U skladu s načelom objedinjenog centralnog mesta dobijanja usluga, koriste i za različite potrebe građani, privredna društva, i dr. Smanjenje poreskog opterećenja upotrebom elektronskih usluga može dovesti do povećane regulatorne usklađenosti.

Napredna analitika: korak napred

Napredna analitika može imati efekat predviđanja i sprečavanja rizičnog ponašanja samo ako se raspolaže dobrim izvorom podataka i dovoljno informacija o poreskimobveznicima. Prvi korak u tome je korišćenje troškovno efikasnih tehnoloških alata, koji su dostupni ne samo razvijenim zemljama nego i zemljama u razvoju. Uz pomoć napredne analitike, obrada i analiza podataka je sve jeftinija. Napredna analitika je alat koji može pomoći poreskim upravama da budu brže i objektivnije. Angažuju manje ljudskih resursa kako bi se postigli željeni rezultati (predviđanja i procene, analiza i identifikacija poreskih pojava, trendova, anomalija). Međutim, kako bi rezultati bili dobri, potrebno je imati dobre i kvalitetne podatke i informacije. Na toj osnovi se bazira analiza, efikasno upravljanje koje će usmeriti veliku pažnju na uspešno upravljanje projektima, određivanje prioriteta i evaluaciju. Mnoge poreske uprave sve više koriste naprednu analitiku u segmentu servisa poreskih obveznika (razvoj poreskih obveznika, odluke o dizajnu informacija, utvrđivanje mogućnosti za pružanje različitih usluga "samoposluživanja" itd.). Napredna analitika sve se više koristi za stimulisanje veće upotrebe digitalnih komunikacionih kanala sa poreskim obveznicima. Očekuje se da će stvoriti nove prilike za dalju analizu jer su praćenje i eksperimentiranje jednostavniji i jeftiniji u digitalnom okruženju.

U praksi se koriste dve kategorije napredne analitike:

- *prediktivna analitika:* Cilj je predvideti moguće probleme, tako da poreske uprave mogu preduzeti odgovarajuće mere. To je uobičajeno prepoznavanju pojave, veze između podataka, ali ne nužno i prirode te veze. Bazira se na načelu rasuđivanja i greške u otkrivanju pojave istorijskih podataka, što se potom koristi kao osnova za predviđanje.
- *preskriptivna analitika:* Pomaže poreskim upravama da prepoznaju uticaj svojih aktivnosti na ponašanje poreskih obveznika kako bi poreske uprave odabrale najbolje aktivnosti za određenu grupu ili pojedinačne poreske obveznike. Radi se o prepoznavanju uzroka. To ima cilj utvrđivanje jesu li aktivnosti poreske uprave uzročne ili samo slučajnost s promenom ponašanja poreskih obveznika.

Uloga sistema upravljanja rizicima usklađenosti

Sistem upravljanja rizicima usklađenosti alat je bez kojeg ni jedna savremena poreska uprava ne može biti efikasna. Manuelni rad poreskih službenika više nije prihvatljiv, upravo zbog činjenice da se poslovne aktivnosti poreskih obveznika sve više odvijaju u virtualnom prostoru, sa brzim i kompleksnim transakcijama. Nove tehnologije i rešenja, ako se na vreme prepoznaju i implementiraju u poreskoj upravi, omogućuju razvoj novih poreskih postupaka i alata koji će biti u skladu s novim vremenom.

Prednosti sistema menadžmenta odnosa sa klijentom kroz menadžment rizika (engl. CRM):

- klasifikaciju poreskih obveznika u unapred definisane bazne kategorije rizika;
- omogućava masovno otkrivanje vrsta rizičnog ponašanja;
- povećava poverenje poreskih obveznika u poresku upravu;
- povećava usklađenost s poreskim zakonima;
- uspostavljaju se jedinstveni postupci u području poreske uprave;
- usmeren je na rizične poreske obveznike;
- automatski povraćaj PDV-a;
- optimizacija revizijskog kapaciteta prema najrizičnijim poreskim obveznicima;
- sprečavanje i otkrivanje unutrašnjih rizika i
- druge prednosti.

Dijagram 3. Struktura sistema upravljanja rizicima u poreskoj upravi

IT skladište podataka temelj je ovog sistema. Kvalitet podataka ima ključnu ulogu u uspehu. Poreska uprava ne sme zaboraviti da se svi podaci prikupljaju za određenu svrhu, te bilo šta van toga nije prihvatljivo. Poreske uprave moraju prikupljati podatke od drugih institucija (raspoloživost). Nije prihvatljivo zahtevati podatke od poreskih obveznika (administrativno opterećenje i troškovi) ako su podaci dostupni u institucijama (uslov internet veza i IT infrastrukturna povezanost institucija). Sistem menadžmenta odnosa sa poreskim obveznicima postaje osnovica planova poreske revizije. Planovi kontrole poreza sve više su prilagođeni novim poslovnim modelima. Zbog toga moraju biti fleksibilni u sprečavanju poreskih prevara. Sistem omogućava identifikaciju najrizičnijih poreskih obveznika za koje je u većini slučajeva potrebna poreska kontrola.

Nove karakteristike poreske revizije

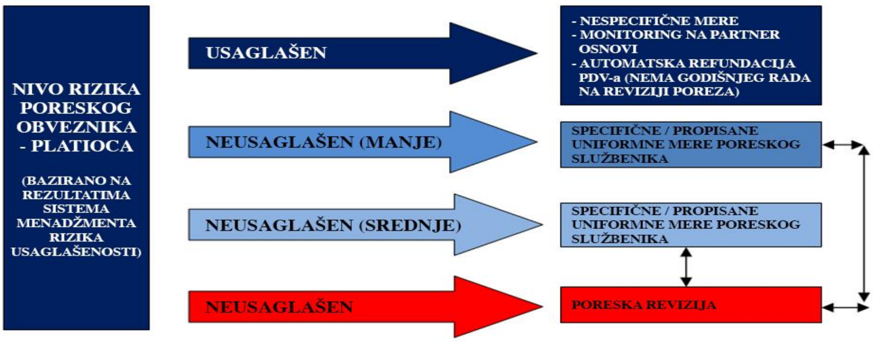
Nova normala je da poreske uprave prikupljaju podatke u realnom vremenu. Poreske prevare u digitalnoj eri, dešavaju se čak i u roku od nekoliko sati. Postojeći načini pokretanja revizije poreza *nakon završetka utaje* postaju neefikasni. Veliku količinu podataka dostupnih u "poreskim skladištima" nemoguće je analizirati ručno, posebno u uslovima kada je potrebno da poreska revizija deluje vrlo brzo. Pravni okviri, postupci i usluge koji omogućuju povećanu poresku usklađenost posebno su važni za poresku reviziju. Na taj se način poreska revizija može da se usredsredi upravo na poreske obveznike koji pokazuju prevarno ponašanje. Zaključak je da su preventivne mere kojima se sprečava ponašanje poreskih obveznika koja nisu regulatorno usaglašena, prethodno pitanje za kvalitativni odabir poreskih obveznika za poresku kontrolu.

Na primer, hrvatski sistem CRM-a prepoznaje najrizičnije poreske obveznike na osnovu klasifikacije tipova rizika (po vrsti poreza pokreću složeni modeli). Rizici iz različitih kompozitnih modela mogu međusobno komparirati podatke. Na taj način sistem kreira "veliku sliku" rizičnosti svakog poreskog obveznika i odabire koji u tom slučaju imaju predviđenu meru poreske revizije. Sistem biraporeske obveznike za reviziju vrlo transparentno, postupajući prema svima na isti način. Selekcija poreskih obveznika za nadzor više nije ograničena na isključivi plan revizora ili njihov odabir. Naravno, to ne isključuje mogućnost poreskih revizora da pokrenu poresku reviziju u skladu s informacijama koje su im na raspolaganju, ali se ne nalaze u skladištu podataka. Međutim, takvi slučajevi su vrlo redak izuzetak. Revizori koji koriste u Hrvatskoj CRM sistem mogu vrlo efikasno da sprovode reviziju s obzirom na to da su svesni rizika koji su pokrenuti. Nadzor je usmeren na rizična poreska područja. Kvalitetni uskladišteni podaci omogućavaju revizorima e-reviziju. Pojam e-revizija često se koristi za upotrebu elektronskih, a ne tradicionalnih manuelnih i alata revizije u papirnatom obliku (Van Der Valk, 2019):

Kako bi se pravilno odabrali najrizičniji poreski obveznici za poresku reviziju, posebno je važno da skladište podataka sadrži podatke dobijene iz drugih zemalja putem automatske, spontane i razmene informacija na zahtev. Poreska revizija dostupna je i za sprovođenje zajedničkih-združenih revizija s poreskim upravama drugih država članica EU, u skladu s pozitivnim propisima.

Danas se postavlja pitanje da li treba razmotriti direktan pristup skladištima podataka između država, što bi poreske kontrole i revizije učinilo efikasnim i brzim u odgovaranju na poreske prevare. Isto tako, postoji mogućnost određivanja/procene poreske osnovice koju obavljaju poreski revizori jer im je dostupna velika količina informacija o poreskim obveznicima.

Dijagram 4. Selekcija postupaka zavisno od nivoa rizika poreskog obveznika



U dijagramu 4 posebno je zanimljiva veza između poreskih službenika (u lokalnim kancelarijama i upravi za velike poreske obveznike) i poreskih revizora, odnosno njihovih odeljenja. Veza je uzajamna, na bazi IT-a. Ako poreski službenik zatraži pokretanje poreske revizije, iz raznih razloga kao što je neuspeh poreskog obveznika da odgovori na poziv poreske uprave, nedostavljanje potrebne poslovne dokumentacije poreskoj upravi i/ili saznanja o nekim podacima koji nisu dostupni u skladištu podataka (korišćenje podataka koje sastavljaju poreski službenici) itd. Tada poreski revizor mora da pošalje povratne informacije, u propisanom roku, da li je poreska revizija pokrenuta ili ne (ako nije, potrebno je kratko objašnjenje). Takvi slučajevi bi trebalo da budu izuzetak, uzimajući u obzir količinu i kvalitet podataka. Međutim, ako nastane izuzetak, uzajamna komunikacija između poreskih službenika i revizora takođe je deo sistema CRM i predstavlja inherentni rizik ako se ne sprovodi u propisanim rokovima i na propisani način. No, takva uzajamna komunikacija je prednost za sve učesnike u postupku unutar poreske uprave da raspolažu informacijama o koracima u postupku i finalnom rešenju i predstavlja transparentan način sprovođenja poreskih postupaka prema poreskim obveznicima.

Rezultati rada sa diskusijom

- Poreska revizija, poreska uprava, interna revizija poreske uprave, mogu koristiti kazne kao represivne instrumente poreske uprave. Ovi alati se moraju optimalno koristiti i ciljati na najrizičnije poreske obveznike, ili u slučaju interne revizije, na rizično ponašanje zaposlenih poreske uprave.
- Poreska usklađenost i preventivne stimulativne mere prethode važnim pitanjima optimizacije represivnih instrumenata. U stimulisanju i unapređenju usklađenosti mora se voditi računa o razumnom nivou i administrativnom opterećenju poreskih obveznika. U slučajevima kada su poreski zahtevi obveznika veći od onih koji bi bili dovoljni za procenu njihovih poreskih rizika, efekat može biti upravo suprotan, odnosno da poreski obveznici postanu neusklađeni. To znači da bi nacionalno poresko zakonodavstvo trebalo biti što jednostavnije, strukturirano i transparentno.
- Treba podsticati ulogu poreske uprave kao strateškog partnera svih obveznika koji ispunjavaju zahteve poreske usklađenosti. Osim pravovremene naplate poreza, paralelna uloga poreske uprave jeste dostava informacija poreskim obveznicima i građanima.
- Potrebno je da poreska uprava kontinuirano razvija i koristi naprednu analitiku. Time se omogućava identifikacija i sprečava potencijalno lažno ponašanje poreskih obveznika, te smanjuje pritisak i potreba za dodatnom i time nepotrebnom optimizacijom poreske revizije.
- Aktivnosti poreske revizije treba da se temelje na sistemu analize rizika, i mašinskog učenja kao automatizovanog sistema naplate za utvrđivanje nivoa rizika poreskih obveznika.
- Svi postupci poreske revizije moraju biti ujednačeni kako bi se poreski obveznici jednako odnosili (ako su pokrenuti isti rizici), bez obzira na to kojoj lokalnoj poreskoj kancelariji pripada poreski obveznik. Postupci moraju biti dostupni poreskim revizorima putem IT rešenja.
- Zadatak poreske revizije da sarađuje na nacionalnom nivou sa drugim telima (npr. carinski nadzor, tela i organi krivičnog gonjenja), kao i na evropskom i međunarodnom nivou kroz razmenu informacija, uzajamnu pomoć, multilateralne kontrole bazirane na proceni rizika (MLC) u poreskoj reviziji, prisutnost i učestvovanje u administrativnim

upitima stranih službenih predstavnika (PAOE) i u zajedničkim revizijama.

- Obim prikupljenih i uskladištenih podataka u poreskoj upravi treba dase koristi za automatsku procenu poreskih obaveza, uključujući presude i informacije o poreskim revizijama pre podnošenja prijave.
- Nužno je da poreske uprave prepoznaju i analiziraju prednosti novih tehnologija kao što su "lanci povezanih podataka" i "tehnologije distribuiranih poslovnih knjiga", i moguće korišćenje alata veštačke inteligencije. Nove tehnologije, mogu direktno da utiču na efikasnu poresku reviziju i nacionalnu poresku upravu. Razvoj alata poreske revizije baziranih na navedenim tehnologijama treba odmah pokrenuti.

Zaključak

Novi poslovni modeli i tehnološki razvoj stimulišu promene u praksi poreske uprave i poreske revizije. Kako bi bile efikasne u svom radu, poreske uprave moraju analizirati, razvijati i primenjivati prednosti digitalnog razvoja, posebno u području novih tehnologija. Poreske prevare postaju sve sofisticiranije, stoga je potreban razvoj novih alata poreske revizije i preventivnog delovanja. Od poreskih uprava može se očekivati da deluju proaktivno u razmišljanju, testiraju i predlaži nova rešenja u saradnji sa istraživačima iz akademske zajednice, poreskim stručnjacima, ekspertima za IT tehnologije i sa drugim činiocima, a u svemu tome su najvažniji poreski obveznici. Šta očekuju poreski obveznici? Pre svega efikasnu poresku upravu. Što je manje potrebna, uz minimalno administrativno opterećenje, a pružajući za uzvrat kvalitetne administrativne usluge, to je bolja. Ti će ciljevi, uz optimalnu upotrebu sredstava poreske revizije razvojem kvaliteta sistema analize rizika, unapređenjem usklađenosti i prevencijom umesto represije, otvoriti put proaktivnog delovanje poreskih upravama i ciljanju ka novom razvoju.

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THE INFLUENCE OF DIGITALIZATION ON TAX AUDIT

Ksenija Cipek[3], Ivana B. Ljutić[4]

Review article

Abstract

The paper discusses the latest research and trends in the field of digitalization of businesses and consequently national tax administrations with a focus on aspects, consequences and prospects of tax audit development. At the beginning of the digitalization process, corporate executives were emphatically optimistic, mostly in the United States, where this process began.

Expectations were high that, at the end of the second decade of the 21st century, companies will be successful in the process of digital transformation, and where the most difficult implementation changes are expected and the greatest positive results are achieved.

Decision-makers in the corporate world and in the public administration itself, as already observed in the tax administration, are faced with a process of digital transformation that will be further accelerated by the global pandemic COVID-19.

Key words: *tax audit, digitalization, compliance, risk management system*

Introduction

The tax administration should strategically follow the changes in the business and civil sector, and strongly opt for the process of accelerated digital transformation, with great organizational changes (Fenwick, 2015). This will be the basis for new trust and continuous improvement of efficiency and quality of service provided by the tax administration at the national level. Tax administration can take the following steps in its strategic commitment in a relatively short period (Henning, 2019):

- To meet its clients-taxpayers in a new way, with a focus on the automatization process;
- To track data storage;

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- To review, i.e. periodically revise its internal activities;
- To be motivated and creatively involved;
- Not to allow technological barriers to be obstacles;
- To continuously review all of its decisions.

The process of digitalization of tax audit is transformation aimed at continuous improvement. We are witnessing a very strong process of great interruption in the digitalization process. Value provided by tax administration will be when it delivers services above the realized value of the overall public administration, which digitalized the tax audit. Following lines provide insight in the perspectives of this process, which is especially insisted on by members of the Organization for Economic Co-operation and Development (OECD), Paris and EU (OECD, 2019), (European Commission, 2014). We are on the threshold of an era of challenges that tax audit is facing during the COVID-19 crisis (Cipek, 2020a).

Effects of digitalization on tax audit

Tax audit is the most expensive instrument of the tax administration (Cipek, 2020c). It’s a represive instument with a very important role, especially in discovering tax frauds. However, since one of the strategic goals of all tax administrations is voluntary fulfillment of taxpayer’s tax obligations, the role of tax audit and activation of its measures should be an exception, not a rule (Ljutić, Milanović, 2014). In case of activating the most expensive instrument of the tax administration with absence of results – determining taxpayer’s irregularities, it’s estimated that such a repressive instrument is wrongly focused. In pratice, tax audit is often done without optimization. Therefore, it can not be concluded if tax audit capacities are used for necessary purposes.

Tax adudit is done post-festum and often too late. In most countries tax audit covers certain tax periods „backwards“. For example, those can be three tax periods or the previous three calendar years. Sometimes analyzing a tax period can involve a longer period, but within a legal tax constraint. If statute of limitations as one of the most important instruments of tax law wasn’t defined, tax audit would lose its important meaning. It’s carried out in accordance with legal procedures, which is acceptable. Considering it’s a repressive instrument, tax audit procedures should be clear and defined for each case. This wouldn’t jeopardize the transparency of this instrument while protecting the rights of taxpayers.

Therefore, on one hand, tax administration has a strategic goal of regulatory compliance. On the other hand, it’s a very important and necessary instrument of tax audit. The question that arises is how to efficiently use the goal and instrument (Đorđević, 2013). This is key for the new digital era since it changes the way in which taxpayers perform their business activities (new model of doing business), especially in the virtual world. Tax frauds are becoming fast and sophisticated. Therefore, it’s necessary to adjust the way of performing tax audit in the digital development. In doing so, tax audits have new tools at their disposal that are constantly evolving and improving in the fight against tax fraud. Digital era influences all parts of the society, including tax administration and tax audit. Tax audit should be changed to be more efficient and use the advantages of the new digital era (IT technologies). Such application of tax audit will demand a change of its legal framework.

New business models

Digital business model can be defined as „a global network of economic and social activities that enable platforms such as the internet, mobile and sensor networks“ (Brifing, 2020). One of the major changes in the digitalization economy is the fast growth of multi-layered internet platforms, which often facilitate transactions between individual sellers of goods and services and peer-to-peer transactions (P2P). It previously took place outisde the traditional business structure. In particular, internet platforms facilitate growth and development of the sharing economy (sometimes referred to as „collaborative economies“ or „gig“ part-time jobs economy).

- The sharing economy involves shared spending – sharing costs or sharing the property or services of individuals, without generating additional income or revenue for those who offer it. This can, for example, be the „BlaBlaCar“ portal that connects individuals who travel to the same general area and share costs of the route, but the maximum price that can be offered for transport with your personal car is limited, so there is no surplus revenue generated. An example of this type of cooperation is „homeexchange“ portal, which connects individuals in different locations around the world and allows them to exchange holiday homes for free. This type of doing business doesn’t actually create added value in terms of increasing material benefits for the user, and for now there may be no incentive for the tax administration to introduce taxation.

- The economy of cooperation includes internet businesses through social internet channels (private rental of assets through platforms such as Airbnb or Booking, internet transportation services such as Uber and professional sales through internet platforms such as eBay). In this business model, which connects supply and demand, users of this portal who provide their services receive a significant benefit, which creates a high interest of tax authorities to taxate its users.

- Gig economy relates to the labor market. It's characterized by prevalence of short-term and often non-standard contracts or self-employment, as opposed to standard work contracts. This is an environment where temporary jobs are common. Companies hire independent, self-employed workers for short-term tasks. Examples include occasional house cleaning services etc. In this digital age, the workforce is becoming increasingly mobile. More and more jobs can be done from anywhere. This decreases the connection between the job and the location where it's performed. This means that „freelancers" can choose between temporary jobs and projects around the world. Employers can select the best individuals for specific projects from a larger „pool of workers" than what is available in just one area.
- Economics of cooperation is a relatively new concept. Although it doesn't present the same risks associated with cash transactions, some tax administrations have already begun to analyze the risks of tax evasion and tax frauds associated with this type of economic organization.

Examples of new ways of doing business that are reflected on tax audit

- *On-line seller model:* Internet platforms sell gods or connect buyers and sellers in exchange for a transaction fee or placement or commission. Examples of such companies are Amazon, Zalando, Alibaba (Komunikacija, 2017).
- *Social media model*: Network owners rely on advertising revenue by providing targeted marketing messages to consumers. Examples of such companies are Facebook, Xing, Qzone.
- *Subscription model*: platforms charge a subscription fee for constant access to digital services (music or video). Examples are: Netflix, Spotify, iQiyi.
- Collaborative platform model: digital platforms link reserve capacity and demand, use reputation currency" mechanisms to support consumption and allow individuals to share „access" to assets rather than direct ownership. Platforms charge a fixed or variable fee for each transaction. Examples are: Airbnb, Blablacar, Didi Chuxing.

New business model also calls into question new approaches to tax audit. However, due to the fact that tax audit is a repressive instrument, preventive measures to increase tax regulatory compliance are a prerequisite for optimizing tax audit resources in tax administrations.

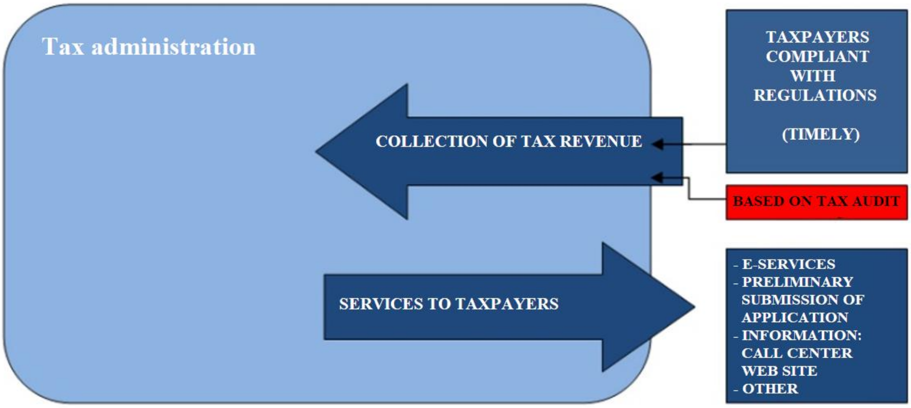
Tax compliance as a strategic goal

The first focus of tax administrations should be to increase tax compliance. In order to increase it, tax administrations use a number of legal measures and procedures.

Digitalization enables more efficient fulfillment of one of the two main goals of each tax administration:

- Timely collection of tax revenue;
- Providing services to taxpayers.

Diagram 1. Main strategic goals of tax administrations and tax audits



Level of tax compliance depends on the effectiveness of tax administration measures. This doesn't necessarily mean that a tax audit is automatically initiated for non-compliant taxpayers. The cause of such behavior can be different: complexity of tax regulations, which can, through missunderstanding, cause errors, failure to provide business documentation of minor importance to the tax administration, etc. In order to reduce the administrative burden on taxpayers, tax administrations must provide timely and efficient services. If a new tax reform is implemented or certain tax laws are changed, taxpayers must have that information available in a timely manner. This doesn't only mean publishing drafts of the laws, but their clarification, justification and examples of how to act when laws are in force. If laws and bylaws propose new forms, a preliminary testing phase should be allowed before the act comes into force. That way taxpayers have time to test their software solutions. Thus, through feedback from the tax administration's information system they can eliminate shortcomings and errors. The phases of examining the application of cross-sectoral regulations in collecting information from taxpayers are an effective aid and increase the level of voluntary tax compliance.

Tax legislation should be accessible and structured simply, transparently and understandably. Those goals aren't always easy to achieve, However, without effort to reach the taxpayers (partners, stakeholders), the burden of tax administration will be greater than necessary. This effect will reflect on their business, liquidity and capital. This will have a reciprocal impact on the economic policy, and thus on quality of life and standard of living of citizens. Given the complexity of the tax-legal framework, it will increase towards the level of non-compliance. Also, laws can't be „excesive". This increases complexity of regulations and difficulties in managing taxpayers, which in return increases the level of non-compliance. On the other hand, tax legislation can contain legal measures that increase the level of compliance and trust in the tax administration. Those measures and tools can be divided into the following:

- Horizontal monitoring;
- APA (corporate taxpayer agreements on advance pricing) (Ljutić, 2010, 2011),
- Binding decisions;
- rewarding „the good" (i.e. indulgent) taxpayer;
- continued education of employees (officers, audtors, etc.) and managing tax administrations (seminars, e-learning, etc.);
- electronic services;
- compliance risk management system and
- other measures.

Taxpayers' agreements with the tax administration should be stimulated (e.g. Horizontal monitoring agreement and APA agreement). This type of agreement (conditions, application, expiration, etc.) is regulated, as a rule, by laws and bylaws. Agreements allow the tax administration to become a strategic partner with the taxpayer. As a rule, tax audit measures are not initiated during the duration of the agreement, unless the taxpayer does not fully comply with them.

Binding opinions apply, as a rule, to future transactions of taxpayers (business events). Binding decisions give taxpayers legal certainty in future business activities, to which the oppinion relates. They allow the tax administration to optimize its resources to those types of taxpayers who exhibit fraudulent behavior. In rewarding taxpayers as an incentive for their „good“ behavior in fulfilling their tax obligations, a reward can be given to third parties whose behavior will increase the taxpayer's compliance. Rewards can be in the form of lottery games, different prizes, etc. The goal of these rewards for citizens is clear: encourage sellers of goods and services to report all their revenue to the tax administration. As a rule, tax administration always faces two basic problems: non-issuance of invoices, and non-separation of costs for business and private needs of the taxpayer. In case of non-issuance of invoices, rewarding citizens who participate in prize games can be a great way to gain additional control and increase compliance. The new era of the fourth industrial revolution and change in the way that taxpayers do business requires continuous education of all employees in the tax administration. Top management of the tax administration should be aware of the benefits and disadvantages of the digital age, and follow solutions that enable effective functioning.

E-Services

Development of information and communication technology (ICT) in recent decades, starting with filling and paying taxes electronically, represented numerous possibilities for tax administrations to increase government revenue, improve efficiency and quality of service to taxpayers etc. At the same time, it's reducing the burden of regulatory compliance of taxpayers and public administration costs, as well as improving enforcement. Many tax administrations have developed such approaches and possiblities for taxpayers (OECD, 2017):

- systems that, in accordance with security measures, provide access over the Internet (e.g. registration data and accounting information);
- mobile applications that allow you to send inquiries about about the status of your tax accounts, and can thusly pay and file a return;
- self-service options, especially IT uses can enable providing personalized services and automated support.

Electronic e-tax services are usually a central place for taxpayers to access tax services in accordance with with the „one-stop shop“ principle. Available services include taxpayer information management, submiting documents, filing and claiming forms, and many other services. Using the possibilities of e-tax services, a taxpayer can quickly and easily use electronic services of the tax aministration anytime and anywhere. Use of requests is secure and confidentiality and integrity of data is guaranteed.

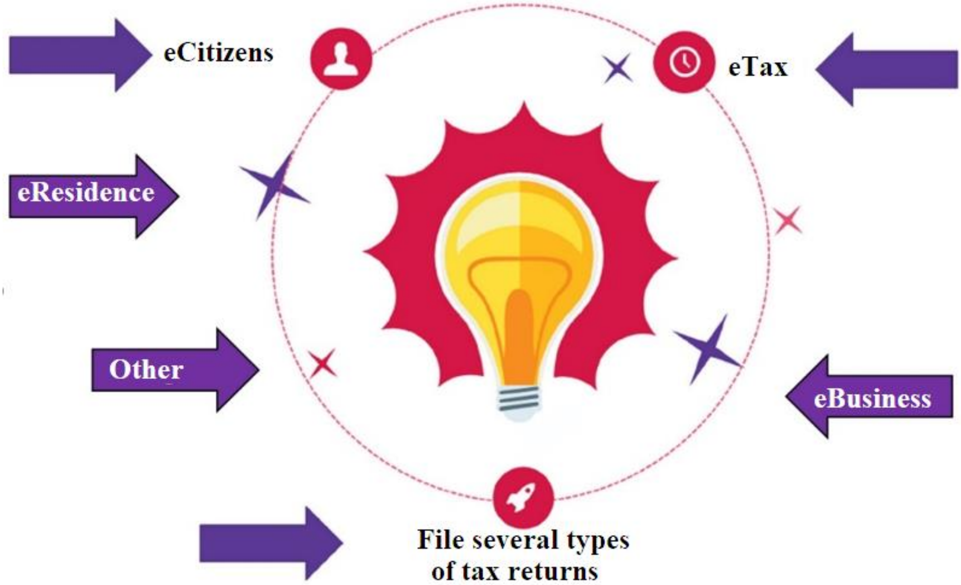
Advantages of electronic e-tax services, on the example of the Tax Administration of the Republic of Serbia (ePorezi, 2020) are:

- simpler, faster and easier fulfillment of taxpayer's obligations;
- simplicity of the procedure, as well as insight into account balance and data of the Unified Register of Taxpayers;
- Meeting high standards of security and safety of electronic data transfer;
- Improving business processes and saving time and money of taxpayers, as well as employees in the tax administration.

Advantages of electronic e-tax services, on the example of the Tax Administration of the Republic of Croatia (ePoreska, 2020) are:

- Digital society development standards;
- Business processes are improved with the use of information technology;
- Facilitates, simplifies and accelerates fulfillment of obligations of the tax administration;
- Improves the efficiency rights and obligations.

Diagram 2. Selected areas for the use of electronic services



Use of electronic payment methods for tax collection is another step towards increasing regulatory compliance with taxes and reducing administrative burden on the taxpayer. Electronic services are not only used in the tax sphere. In accordance with the principle of a unified central place of receiving services, it’s used for various needs by citizens, companies, etc. Reduction of tax burdens by using electronic services can lead to increased regulatory compliance.

Advanced analytics: A step forward

Advanced politics can have the effect of predicting and preventing risky behavior only if it has a good source of data and sufficient information on taxpayers. First step is using cost-effective technological tools, which are available in developing and developed countries. With the help of advanced analytics, data processing and analysis is becoming cheaper. Advanced analytics is a tool that can help tax administrations be faster and more objective. They engage less human resources in order to achieve the desired results (forecasts and assessments, analysis and identification of tax phenomena, trends, anomalies). However, for good results it’s necessary to have good and quality data and information. Analysis is based on this basis, effective management that will focus on successful project management, prioritization and evaluation. Many tax administrations are increasingly using advanced analytics in the taxpayer service segment (taxpayer development, decisions on information design, identifying opportunities to provide a variety of „self-service“ service, etc.). Advanced analytics are increasingly being used to stimulate greater use of digital communication channels with taxpayers. It’s expected to create new opportunities for further analysis as monitoring experimentation is simpler and cheaper in a digital environment.

In practice, two categories of advanced analytics are used:

- *Predictive analytics:* The aim is to anticipate possible problems so that the tax administration can take appropriate action. It’s common to recognize a phenomenon, connections between data, but not necessarily the nature of that connection. It’s based on the principle of reasoning and error in detecting the occurence of historical data, which is then used as a basic for prediction.
- Prescriptive analytics: Helps tax administrations to recognize the influence of their activties on a taxpayer’s behavior so that tax administrations would choose best activities for a particular group or individual taxpayers. It’s about recognizing the cause. It has a goal to

determine whether the tax administration’s activities are causal or just a coincidence with a change in taxpayer’s behavior.

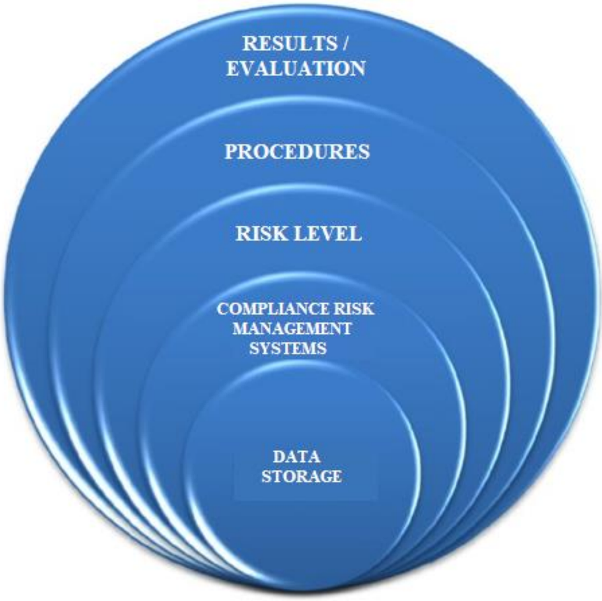
The role of compliance risk management system

Compliance risk management system is a tool without which no modern tax administration can be effective. Manual labor of tax officials is no longer acceptable, precisely because of the fact that taxpayer’s business activities are increasingly taking place in a virtual space, with fast and complex transactions. If new technologies and solutions are recognized and implemented in time in the tax administration, they will enable the development of new tax procedures and tools that will be in line with new times.

Advantages of the customer relationship management (CRM) through risk management:

- Classification of taxpayers into a pre-defined basic risk categories;
- Enables mass detection of types of risky behavior;
- Increases taxpayer’s trust in the tax administration;
- Increases compliance with tax laws;
- Establishes uniform procedures in the field of tax administration;
- It’s aimed at risky taxpayers;
- Automatic VAT return;
- Optimization of the audit capacity towards the riskiest taxpayers;
- Prevention and detection of internal risks and
- Other advantages.

Diagram 3. Structure of the risk management system in the tax administration



IT data storage is the foundation of this system. Data quality plays a key role in success. Tax administration mustn't forget that all data is collected for a specific purpose, and anything other than that isn't acceptable. Tax administrations must gather data from other institutions (availability). It isn't acceptable to request data from taxpayers (administrative burden and costs) if that data is available in other institutions (condition is an internet connection and IT infrastructural connectivity of institutions). The taxpayer relationship management system becomes the basis of tax audit plans. Tax control plans are increasingly adapted to new business models. Therefore, they must be more flexible in preventing tax fraud. The system enables identification of the riskiest taxpayers who in most cases require tax control.

New characteristics of tax audit

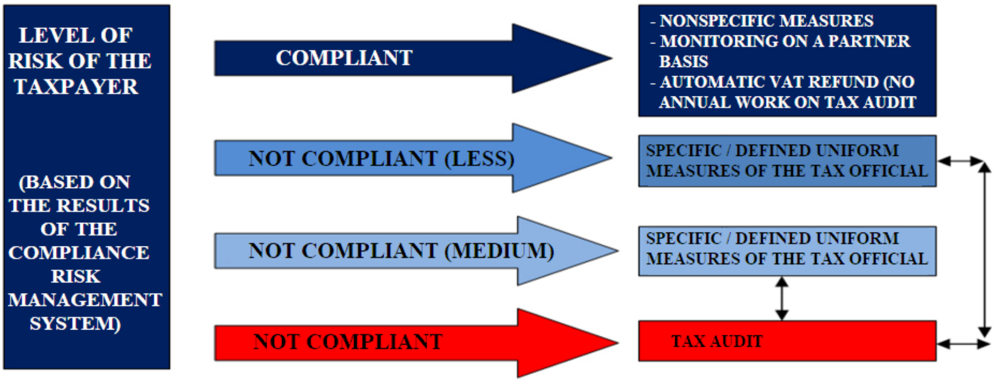
The new norm is for tax administrations to collect data in real time. Tax frauds in the digital era are happening within hours. Existing ways of initiating a tax audit *after the evasion is completed* are becoming ineffective. Large amount of data available in „tax warehouses" can't be analyzed manually, especially in conditions where it's necessary for tax audit to act quickly. Legal frameworks, procedures and services that enable increased tax compliance are particularly important for tax audit. In this way, tax audit can focus precisely on taxpayers who show fraudulent behavior. The conclusion is that those preventive measures that prevent the behavior of taxpayers which aren't regulatory compliant, are a preliminary issue for qualitative selection of taxpayers for tax control.

For example, the Croatian CRM system identifies the riskiest taxpayers based on the classification of types of risk (by type of tax driven by complex models). Risks from different composite models can compare data. In this way, the system creates „a big picture" of the riskiness of each taxpayer and selects which in that case have the envisaged measure of tax audit. The system selects taxpayers for audit very transparently, treating everyone in the same way. Selection of taxpayers for oversight is no longer limited to the exclusive plan of the auditors or their selection. Of course, this doesn't preclude the possibility for tax auditors to initiate a tax audit in accordance with information available to them, but isn't in the data warehouse. However, such cases are a very rare exception. Auditors who use the CRM system in Croatia can conduct an audit very effectively, considering that they are aware of the risks that have been initiated. Supervision is focused on risky tax areas. Quality stored data enables auditors to conduct e-audits. The term e-audit is often used for use of electronic, rather than traditional manual and paper-based audit tools (Van Der Valk, 2019).

In order to properly select the riskiest taxpayers for tax audit, it's especially important that data warehouses contain data obtained from other countries through automatic, spontaneous and on-demand information exchange. Tax audit is also available for conducting joint audits with tax administrations of other EU member states, in accordance with positive regulations.

Today, the question is raised whether direct access to data warehouses between countries should be considered, which would make tax control and audit more efficient and fast in responding to tax fraud. Also, there is a possibility of determining/estimating the tax base performed by tax auditors because they have access to a large amount of information about taxpayers.

Diagram 4. Selection of procedures based on risk level of a taxpayer



In figure 4, the connection between tax officials (in local offices and administration for large taxpayers) and tax auditors, i.e. their departments is particularly interesting. The connection is reciprocal, based on IT. If a tax officer requests a tax audit for various reasons such as taxpayer's failure to respond to tax administration's call, failure to submit necessary business documentation to the tax administration and/or knowledge of some data not available in the data warehouse (use of data compiled by tax officials) etc. Then the tax auditor must send feedback, within a defined period, whether tax audit has been initiated or not (if not, a brief explanation is required). Such actions should be an exeption, taking into account the quanity and quality of data. However, if an exception arises, mutual communication between tax officials and auditors is also the part of the CRM system and poses an inherent risk if not carried out in defined time limits and in a defined manner. However, such mutual communication is an advantage for all participants in the procedure within the tax administration to have information at their disposal on the steps in the procedure and final solution, represents a transparent way of conducting tax procedures against taxpayers.

Research results with discussion

- Tax audit, tax administration, internal audit of the tax administration can use penalties as repressive instruments of tax administration. These tools must be used optimaly and aimed at riskiest taxpayers, or in the case of internal audit for risky behavior of tax administration employees.
- Tax compliance and preventive incentives precede important questions of optimizing represive instruments. A reasonable level and administrative

burden on taxpayers must be taken into account in stimulating and improving compliance. In cases when taxpayer's tax claims are higher than those that would be sufficient to assess their task risks, the effect can be opposite, i.e. taxpayers may become non-compliant. This means that national tax legislation should be as simple and as transparently structured as possible.

- The role of the tax administration as a strategic partner of all taxpayers who meet the requirements of tax compliance should be encouraged. In addition to timely tax collection, the parallel role of the tax administration is to provide information to taxpayers and citizens.
- It's necessary for the tax administration to continuously develop and use advanced analytics. This enables identification and prevents potentially false behavior of taxpayers, reduces pressure and the need for additional and thus unnecessary optimization of tax audit.
- Tax audit activities should be based on a risk analysis system, and machine learning as an automated collection system for determining the risk level of taxpayers.
- All tax audit procedures must be uniform in order for taxpayers to be treated equally, (if the same risks are raised), regardless of, to which local tax office the taxpayer belongs. Procedures must be available to tax auditors through IT solutions.
- The task of the task audit is to cooperate at a national level with other bodies (e.g. customs supervision, law enforcement agencies and bodies), as well as at a European and international level through information exchange, mutual assistance, multilateral controls (MLC) based on risk assessment in tax audit, presence and participation in administrative inquiries of foreign officials and joint audits.
- Amount of collected and stored data in tax administration should be used for automatic assessment of tax liabilities, including judgments and information on tax audits before filling a return.
- Tax administrations need to recognize and analyze the advantages of new technologies such as „linked data chains“ and „distributed ledger technologies“, and the possible use of artificial intelligence tools. New technologies can directly affect efficient tax audit and national tax administration. Development of tax audit tools based on these technologies should be initiated immediately.

Conclusion

New business models and technological development stimulate changes in tax administration's practice and tax audit. In order to be efficient in their work, tax administrations must analyze, develop and apply the advantages of digital development, especially in the field of new technologies. Tax frauds are becoming more sophisticated, so the development of new tools for tax audit and preventive action is needed. Tax administrations can be expected to act proactively in thinking, testing and proposing new solutions in cooperation with researchers from academia, tax experts, IT experts and other stakeholders, among which the most important ones are taxpayers. What do taxpayers expect? Above all, efficient tax administration. The less it's needed, with minimal administrative burden, while providing in return quality administrative services, the better. Those goals will open a path for proactive action by the tax administration and targeting new development, along with the optimal use of tax audit resources by developing the quality of the risk management system, improving compliance and prevention instead of repression.

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