Issues of improving mechanisms for maintaining information on taxpayers and tax objects in foreign countries

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Abstract: *In this article, tax systems mainly rely on accurate and up-to-date information about taxpayers and tax objects. Such a data storage mechanism forms the basis of effective tax administration, revenue collection, compliance monitoring and policy implementation. This article provides a comprehensive overview of the mechanisms used by governments to manage taxpayer information and track taxable entities. Based on examples from different jurisdictions, it explores the key components, functions, challenges and best practices associated with these mechanisms.*

Key words: *tax, budget policy, budget, tax administration, tax potential, regulatory analysis, tax burden, average rate tax report, tax revenues, tax benefits, tax rate.*

Enter. Taxation is a key function of modern governments, providing the revenue needed to finance public services, infrastructure, and social programs. Correct maintenance of information about taxpayers and tax objects is important for effective functioning of tax systems. This information management mechanism includes a set of processes, tools and rules designed to identify, register, monitor and update taxpayer information and taxable assets. The importance of robust data storage mechanisms cannot be overstated. They enable tax authorities to effectively calculate and collect taxes, ensure compliance with tax laws, detect fraud and evasion, and make informed policy decisions. In addition, these mechanisms serve to increase transparency, accountability and public confidence in the tax system.

Improving the mechanisms for maintaining information on taxpayers and tax entities in the Russian state involves a multifaceted approach that includes technological advances, policy reforms, and enhanced cooperation. The implementation of digital platforms and automated tax administration systems can simplify data collection, processing and analysis. This includes electronic filing and payment systems for taxpayers, as well as advanced data management tools for tax authorities to efficiently store taxpayer information. Strengthening data security measures is essential to protect sensitive taxpayer information from cyber threats and unauthorized access. This includes implementing strong encryption, authentication and access controls, as well as ensuring compliance with data protection regulations. Integrating tax databases and information systems across different government agencies can improve data sharing and coordination in tax administration. This allows for more accurate and comprehensive management of taxpayer information, reducing duplication and errors. Promoting transparency and accountability in tax administration practices will help build public trust and confidence. This includes tax policy, taxpayer rights and public spending disclosure, as well as establishing public oversight and accountability mechanisms. Educating taxpayers about their rights and responsibilities, filing requirements, and available support services can improve compliance and reduce errors. This includes conducting awareness campaigns, providing clear and understandable information, and offering taxpayer assistance programs. Cooperation with international partners and participation in global initiatives can strengthen efforts to combat tax evasion and ensure compliance with international tax standards. This includes sharing information about taxpayers with foreign tax authorities and cooperation in enforcement actions. Implementing legislative and administrative reforms will allow solving systemic problems and improving tax administration processes. This includes updating tax laws and regulations, simplifying administrative procedures, and strengthening taxpayer protection. Investments in the training and development of tax administration staff are necessary to ensure that they have the necessary skills and experience to effectively manage taxpayer information. This includes training

on new technologies, data management practices and compliance procedures. By implementing these strategies, the Russian state can strengthen its mechanisms for keeping information on taxpayers and tax entities, which will lead to more efficient, transparent and accountable tax administration processes.

In Germany, several initiatives have been launched to improve the mechanisms for keeping information on taxpayers and tax entities. The German government has invested in digitization efforts to modernize tax administration processes. This includes the development of a system of electronic documents, online portals for tax registration and reporting, and digital communication channels for the interaction of taxpayers with tax authorities. In Germany, centralized tax information systems have been created that combine taxpayer information from various sources. These systems allow tax authorities to access complete and up-to-date information on taxpayers and tax entities, which allows for more efficient monitoring of tax administration and compliance with legislation. The German government has implemented strict data security and privacy measures to protect taxpayer information. This includes encryption, secure authentication protocols, and strict access controls to protect sensitive taxpayer information stored in electronic databases. Germany promotes transparency and accountability of the tax administration through disclosure of tax policy, taxpayers' rights and public spending. Tax authorities regularly publish tax-related information and reports in order to increase public awareness and control. The German government provides taxpayer education programs and support services to help taxpayers understand their tax obligations and rights. This includes setting up service centers to provide tax compliance guidance, online resources and support, as well as in-person assistance to taxpayers. takes Germany actively participates in international efforts to fight tax evasion and improve tax transparency. This includes exchanging taxpayer information with foreign tax authorities, cooperating on cross-border tax audits, and complying with international tax standards and agreements. The German government is constantly striving to improve tax administration processes through innovation and reform. This includes investing in research and development of new

technologies, adopting best practices from other jurisdictions, and soliciting feedback from taxpayers and stakeholders to improve the system. Through these initiatives, the German government aims to increase the effectiveness, efficiency and integrity of the tax administration system, thereby contributing to the fair and transparent enforcement of tax law and revenue collection.

Several initiatives have been launched in China to improve the mechanisms for keeping information on taxpayers and tax entities. The Chinese government has launched a large-scale digitization effort to modernize its tax administration processes. This includes the development of electronic document systems for taxpayers' interaction with tax authorities, online platforms for tax registration and reporting, and digital communication channels. China has established centralized tax information systems that integrate taxpayer information from various sources. These systems allow tax authorities to access complete and up-to-date information on taxpayers and tax entities, which allows for more efficient monitoring of tax administration and compliance with legislation. China has implemented strict data security and privacy measures to protect taxpayer information. This includes encryption, secure authentication protocols, and strict access controls to protect sensitive taxpayer information stored in electronic databases. The Chinese government promotes transparency and accountability of tax administration by publicly disclosing tax policies, taxpayers' rights, and government spending. Tax authorities regularly publish tax-related information and reports in order to increase public awareness and control. China provides taxpayer education programs and support services to help taxpayers understand their tax obligations and rights. This includes setting up service centers to provide tax compliance guidance, online resources and support, as well as in-person assistance to taxpayers. takes China actively participates in international efforts to fight tax evasion and improve tax transparency. This includes exchanging taxpayer information with foreign tax authorities, cooperating on cross-border tax audits, and complying with international tax standards and agreements. The Chinese government is constantly striving to improve its tax administration processes through innovation and reform.

This includes investing in research and development of new technologies, adopting best practices from other jurisdictions, and soliciting feedback from taxpayers and stakeholders to improve the system. Through these initiatives, China aims to improve the efficiency, effectiveness and integrity of the tax administration system, thereby contributing to fair and transparent tax law enforcement and revenue collection.

Working to improve taxpayer and tax entity data storage mechanisms in Asian countries involves several strategies tailored to the specific needs and contexts of each country. Encourage the introduction of digital platforms and automated systems of tax administration. This includes the development of electronic filing systems, online tax portals, and mobile applications for taxpayers to easily communicate with tax authorities. Implementation of centralized tax information systems that integrate taxpayer information from various sources. This allows tax authorities to have comprehensive and up-to-date information, which allows for more effective monitoring and control of compliance with legislation. Strengthen data security measures to protect sensitive taxpayer information from cyber threats and unauthorized access. This includes implementing encryption, authentication protocols and access controls to protect taxpayer information. Promote transparency and accountability in tax administration practices by disclosing tax policies, taxpayers' rights, and public spending. This strengthens the public's trust and confidence in the tax system. Provides taxpayer education programs and support services to increase taxpayer compliance and reduce errors. This includes providing guidance on tax obligations, providing online resources and setting up taxpayer help centres. Encourage continuous improvement and innovation in tax administration processes through research, development and experimentation with new technologies and methodologies. This helps to adapt to changing tax landscapes and improve efficiency. By implementing these strategies, Asian countries can improve the effectiveness, efficiency and integrity of their tax administration systems, resulting in better compliance, revenue collection and economic development. Each

country prioritizes different approaches based on its unique needs, resources and priorities.

Conclusion and suggestion:

Adopting robust data security measures to protect taxpayer information from unauthorized access, corruption and misuse. This includes encryption, authentication, access control and regular security checks. Providing training and capacity building programs for tax authorities to increase their skills and knowledge in data management, compliance monitoring and enforcement techniques. Launch taxpayer education initiatives to increase awareness and understanding of tax obligations, rights and responsibilities. This includes awareness campaigns, workshops and online resources to inform taxpayers about filing requirements, deductions and available support services. Innovation and continuous improvement in tax administration practices, using emerging technologies and data analytics to improve the accuracy, efficiency and integrity of taxpayer information storage mechanisms.

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