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Digitization of the Customs Revenue Administration as a Factor of the Enhancement of the Budget Efficiency of the Russian Federation

Vadim Zasko [1], Elena Sidorova [1,2], Vera Komarova [1], Diana Boboshko [2,*] and Olesya Dontsova [3]

[1] Faculty of Tax, Audit and Business Analysis, Financial University under the Government of the Russian Federation, Leningradsky Prospect, 49, 125993 Moscow, Russia; vnzasko@fa.ru (V.Z.); ejsidorova@yandex.ru (E.S.); vkomarova33@gmail.com (V.K.)
[2] College of Economics & Industrial Management, National University of Science & Technology (MISIS), Lenenskiy Prospect, 4, 119049 Moscow, Russia
[3] Institute for Industrial Policy and Institutional Development, Financial University under the Government of the Russian Federation, Leningradsky Prospect, 49, 125993 Moscow, Russia; OIDontsova@fa.ru
* Correspondence: dboboshko@gmail.com

Abstract: In this study, we analyzed the main tendencies of the digitization of the tax and customs administration in Russia and worldwide. The main focus of this study is on the determination of the role of customs payments in the enhancement of the budget efficiency of the Russian Federation. For this purpose, we carried out an analysis of the collectability of the customs payments over 18 years according to their different types. Our research showed that further development of the use of digital technologies in customs payments administration will be carried out in the informational exchange systems between the tax and customs authorities. We conducted an expert evaluation of the predictive model parameters to define the basic technological points of the project for the modernization of the digital information exchange system between the customs and tax authorities. The use of the suggested management decisions makes it possible to form a balanced view of the key values to perfect the customs payments collection system in the context of the future development of the digital economy and the improvement of budget efficiency.

Keywords: fiscal policy; tax policy digitization; tax administration; digital capabilities; customs payments; budget efficiency

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1. Introduction

At the current stage of the development of international tax relationships, there are stable trends toward the reduction of shadow transboundary financial flows, the counteraction to the minimization of taxation, and the counteraction to the legalization of capital gained from illegal activities. The importance of the fiscal administration as part and parcel of a state's general budget efficiency has been mentioned in the works of Harring and Jagers; Guo, Xia, and Zhang; Popescu; Wang, Tao, and Shi; and other authors [1–4].

Besides the tendency for the international cooperation in the field of tax and customs information exchange, the questions of transboundary cooperation are distinctly present on the global agenda. These questions are especially relevant in fields such as cybersecurity [5,6] and in the influence of informational security risks on financial stability, including the collection of tax and customs payments [7], the circulation of such information, and the use of informational exchange as an instrument of fiscal regulation to ensure stable development [8].

The purpose of this study is to identify processes in the administration of customs payments that need to be digitized to improve budget efficiency. According to the authors of [9], budget efficiency characterizes the state of and reflects the trends in the formation of the revenue side of the budget. The budget efficiency involves an inseparable connection

with its expenses on the basis of established quantitative and qualitative indicators used to assess the effectiveness of the use of budget potential and measures for its state and regional management. The authors of [10] determined that one of the key quantitative criteria for budget efficiency is the collectability of tax and non-tax revenues. Our study considers the impact of digitalization on the process of forming the revenue side of the budget due to export duties. To substantiate the feasibility of this study, data on export and import, as well as related customs duties, are analyzed. We identify the problems of the administration of customs payments associated with schemes of payment evasion. We determine the directions of the digitization of customs administration processes to minimize the possibility of payment evasion.

The problem of tax evasion exists all over the world. The relevance of its solution is confirmed by the developing international cooperation in the field of tax and customs information exchange. This cooperation aims to identify and minimize tax planning schemes [11] that use low-tax offshore jurisdictions [12]. We highlight the international exchange system of tax information as a key global aspect of the digitalization of customs administration. Today, the international exchange system is one of the main instruments of fiscal politics, which aims to resolve the transboundary minimization of taxation. We consider its functioning in more detail.

A boom in the use of offshore schemes to minimize taxation occurred during the global financial liberalization of the 1980s and 1990s and the active introduction of technological innovations in the financial sector, which considerably accelerated the transboundary movement of capital.

The Organization for Economic Cooperation and Development (OECD) took a lead in the field of the international exchange of the tax and customs information. Since the 1980s, the OECD has actively studied the mechanisms of the normative legal instruments for the transboundary administration of fiscal payments.

The automatic informational exchange has become the logical extension of the procedure of the selective exchange of the tax and customs information on request of the tax authorities. This procedure was the foundation of the transboundary informational exchange before the introduction of the automatic informational exchange.

When joining the Multilateral Competent Authority Agreement (further MCAA), any signatory has the right to follow the principle of nonreciprocity of the informational exchange. This principle means that the member country provides the information but does not receive the same information about its own tax residents.

In Russia, the legal basis of the international exchange of the tax and customs information is the Convention on Mutual Administrative Assistance in Tax Matters, which was ratified by Russia in 2014 [13]. This convention provides a realization of three types of informational exchange between fiscal and customs authorities: exchange on request, spontaneous exchange, and automatic exchange of the fiscal information. The key document which provides the technological part of transboundary exchange of the tax and customs information is the Multilateral Competent Authority Agreement on the automatic exchange of tax information, which was enacted in our country in 2018 [14]. The list of the tax jurisdictions with which Russia exchanges the tax information is defined by the Federal Taxation Service and is constantly broadened. Moreover, an important document which coordinates the work of the fiscal authorities during the international exchange of the tax and customs information is the Plan of Action Against Base Erosion and Profit Shifting (BEPS) [15]. This document covers the following aspects of the companies' activities:

- Challenges and issues in the electronic business and digital technologies caused by the transboundary movement of goods and capital
- Management of the taxation of the controlled foreign companies;
- Counteraction against tax evasion through the diversity of the taxation and customs rules in different countries
- Counteraction against the use of the specialized shell companies (special purpose vehicles—SPVs) to minimize tax and customs payments

- Identification of the mechanisms of transfer pricing to minimize tax and customs payments
- Elaboration of the international standards of the collection, storage, and exchange of the fiscal and financial information

If we summarize the set of documents for the legal basis of the international exchange of the tax and customs information carried out under the aegis of OECD, we can indicate the following normative acts:

- Convention on Mutual Administrative Assistance in Tax Matters
- OECD Model Tax Convention
- Agreements approved in the framework of the realization of the BEPS Plan [16]

The foundation of the mechanism of the automatic exchange of the financial, tax, and customs information is the financial institutions of the members-states. The regulative duties of such institutions include the collection, analysis, and transmission of data by a uniform system to the tax authorities. Afterward, this system shares the received information with other countries.

The following information is to be shared with the tax authorities of different countries, according to the article 142 of the Tax Code of Russia: information regarding operations, accounts, and deposits of clients; the sum of duties of an insurer toward his clients or beneficiaries in a voluntary life insurance contract; the sum of cash assets and property value of the individuals indicated, which are at the disposal of a financial market entity according to a brokerage service agreement or an asset management agreement; the property value of the individuals indicated taken into account by a financial market entity performing depositary activity; information about pension accounts of the individuals indicated; information about the duties of the central counterparties toward the individuals indicated, as well as information about the payments and operations performed in connection with accounts and deposits; a contract of a voluntary life insurance; an asset management agreement (including those attested by the issue of investment units); an agreement to a brokerage service; a depositary agreement; a pension agreement; an agreement with the central counterparty; or other agreements, as indicated in this subparagraph, according to which a financial market entity takes from its clients cash assets or other financial assets for storage, management, investment and/or other transactions to the interest of the client or directly or indirectly at the client's expense [17].

At present, the automatic international exchange of the tax and customs information is carried out according to the reporting standards elaborated by OECD: the Common Reporting Standard (CRS). The data between tax and customs authorities are transmitted annually with the help of the unified digital storage format.

For a deeper study of the activity of any taxpayer on the basis of the data collected with the help of the automatic exchange or in the case of suspicions of tax and customs transgressions, instruments such as the exchange of information on request (EOIR) are widely used in practice. Within the framework of the EOIR, it is possible to exchange practically any information which can be used as evidence of tax evasion in the national courts. Russia is able to share tax and customs information either on the grounds of the Convention on Mutual Administrative Assistance in Tax Matters, on the grounds of a concluded bilateral treaty for the avoidance of double taxation, or on the grounds of a treaty to exchange tax and customs information concluded with specific offshore jurisdictions.

According to the provisions of a typical UN convention for the avoidance of double taxation, countries can refuse the exchange of tax information in cases when the requests contradict national legislation, the requested information cannot be obtained with the help of legal instruments, or the requested information reveals a trade secret of the business participants [18]. It should be noted that the notions of bank or fiduciary secrets are not in practice grounds to refuse the exchange of tax and customs information.

As stated at the beginning of 2021, Russia exchanges financial, tax, and customs information with 91 states and territories, including popular offshore jurisdictions such as

Liechtenstein, the Netherlands, the UAE, Switzerland, British Virgin Islands, Hong Kong, Cyprus, and Singapore [19].

Thus, the informational interaction of the customs and tax authorities must consider the achievements and the particularities of the international exchange of financial, tax, and customs information between member states of such an exchange.

2. Literature Review

The problem of digitalization in taxation has been examined by scientists in different fields. The most widely discussed issues include the problem of tax administration of digital trade [20,21], including international [22,23]; the digitalization of tax planning at the corporate level [24–27]; the improvement of taxation of transnational corporations on the basis of data exchange [28–30]; and the construction of administration systems to minimize cases of tax evasion [31–33]. For our research, the most important is the application of digitalization in the tax administration of customs operations [34], which, in our opinion, has received less attention than, for example, the taxation of digital trade [35–37] or the problems of digitalization in the taxation of energy goods [38–42]. It should be noted that for Russian exports, the problem of taxation of energy goods is one of key problems and requires special attention when building a system of digital administration of customs payments.

To form the basis of our research in the field of international cooperation, we studied publications related to the activities of the OECD in the field of digitalization of taxation and the BEPS project [43–45]. We paid special attention to the determination of budget efficiency [46,47] and the formation of fiscal policy in the context of digitalization of the economy [48,49].

Since this study is more concerned with the Russian practice of customs administration, we studied the normative acts of the Russian Federation and key government programs in the field of digitalization. For example, customs administration is a separate direction of the government program "Transformation of the Business Climate." The objectives of the modernization of customs administration are to intensity the transition to electronic document management between participants in foreign economic activity (hereinafter—FEA); to improve the efficiency of the state system of risk management of foreign economic activity; to reduce of the time of customs procedures; and to reduce of shadow imports and increase of international competitiveness of Russian seaports [50]. The national projects system of Russia is another channel for the formation of measures to support participants in foreign economic activity and the reform of mechanisms for the administration of customs duties. National projects are a set of state support measures organized in accordance with the project-oriented approach, designed to accelerate the growth rate of the Russian economy and achieve the priority goals of the country's development [51]. One of Russia's 13 national projects is the Digital Economy Project. One of the main goals of this project is to introduce modern digital technologies in Russia's public administration system, including the system of customs administration [52]. In the context of recent changes in the global economy related to the COVID-19 pandemic, it is necessary to pay attention to studies concerning transformation processes in general [53–56] and in import-export operations in particular [57–59]. In our study, we examine the dynamics of Russia's international trade and the impact of the pandemic on it.

3. Materials and Methods

The purpose of the study is to identify processes in the administration of customs payments that need to be digitized to improve budget efficiency. To form the theoretical and normative basis of the study, we carried out an analysis of the literature reflecting the latest achievements in the analyzed area. The identification of relevant literature was carried out using the Google Scholar search engine, which covers a wide range of potentially relevant sources, including, in addition to peer-reviewed articles, preprints, abstracts, and abstracts of congresses. Special attention was paid to normative acts, both local and international.

For this purpose, the legal system ConsultantPlus, websites of Russian ministries, and departments [60–62] were used.

The first task was to determine the impact of customs payments on the Russian Federation's budget revenues. We used statistical data of the Federal Customs Service of the Russian Federation [63] and the Federal Tax Service of the Russian Federation [64], which were processed by the authors using statistical methods of data analysis [65], including timeseries and correlation analysis methods. To calculate the relationships between the indicators, the Pearson correlation coefficient was used, the calculation of which was carried out using standard data packages of the high-level programming language Python 3.8 in the Jupyter Notebook ecosystem. Using the Pearson coefficient, we determined how proportional the variability of the analyzed customs payments is.

We used the Delphi method to determine the most important areas of digitalization in the administration system of customs payments [66]. The initial premise of the Delphi method is as follows: if we competently summarize and process the individual assessments of qualified experts of the analyzed situation, then then we will achieve a collective opinion that has a sufficient degree of credibility and reliability. At the first stage of application of this method, a representative group of experts is formed, which is invited to assess a certain group of factors affecting the achievement of the ultimate goal.

To form group of experts, we used parameters, such as the state rank, number of years in public service, and competence in the issue under study (based on the results of self-assessment). The group included only those experts who considered themselves competent in the topic of the survey, with experience in the field of taxation for at least 5 years.

Each expert provided marks in points to each factor based on the degree of its influence on the achievement of the final result. Then, the experts' opinions were summarized for each factor.

The average response varied between 1 and 100 points. The higher the sum of points, the more important the element. The reliability of the result was determined by the dispersion of expert assessments. The smaller the variance (scattering of estimates), the more consistent the answers and the more reliable the result.

For graphical interpretation of the survey results, we used the box plot descriptive statistics method (Figure 1).

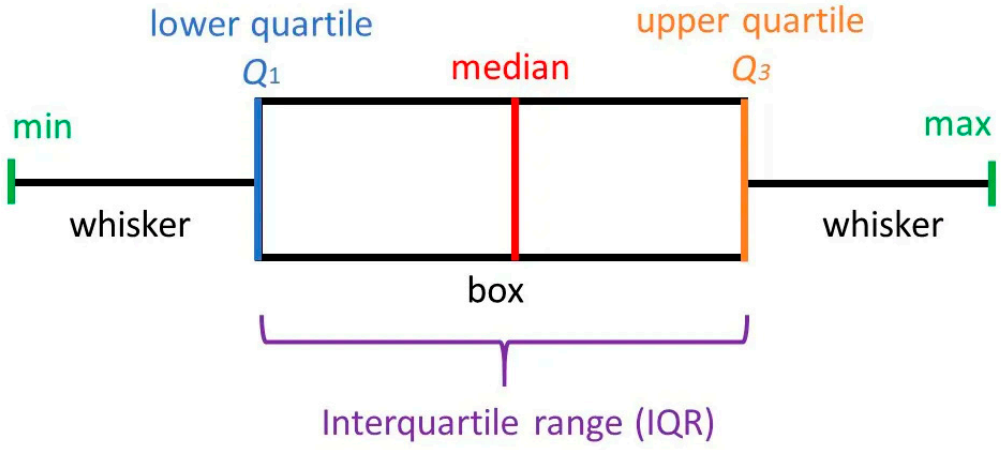

Figure 1. Box plot [67].

In descriptive statistics, a box plot or boxplot (also known as box and whisker plot) is a type of chart often used in explanatory data analysis. Box plots visually show the distribution of numerical data and skewness by displaying the data quartiles (or percentiles) and averages.

Box plots show the five-number summary of a set of data including the minimum score, first (lower) quartile, median, third (upper) quartile, and maximum score [67].

4. Results

4.1. Analysis of the Customs Payments Role in the Formation of the Budget of the Russian Federation

We analyzed the dynamics of the foreign trade of Russia since 2000 to define the role of tax payments in the Russian budget. In the first decade of the 21st century (until the 2008 Global Financial Crisis), one could observe a stable growth both in exports and imports. In the post-crisis period, there was a relative stabilization of the flows of foreign trade, after which we could see an abrupt slump in 2015–2016. This slump in the volume of exports and imports can be ascribed to a sharp reduction of the prices for raw hydrocarbons (oil, natural gas, coal) at the end of 2014 and to the devaluation of the Russian ruble relative to the main currencies of the international settlements—the US dollar and euro—which followed it. In the last 3 years, we observed a multidirectional dynamic of the export and import flows of the Russian economy (Figure 2).

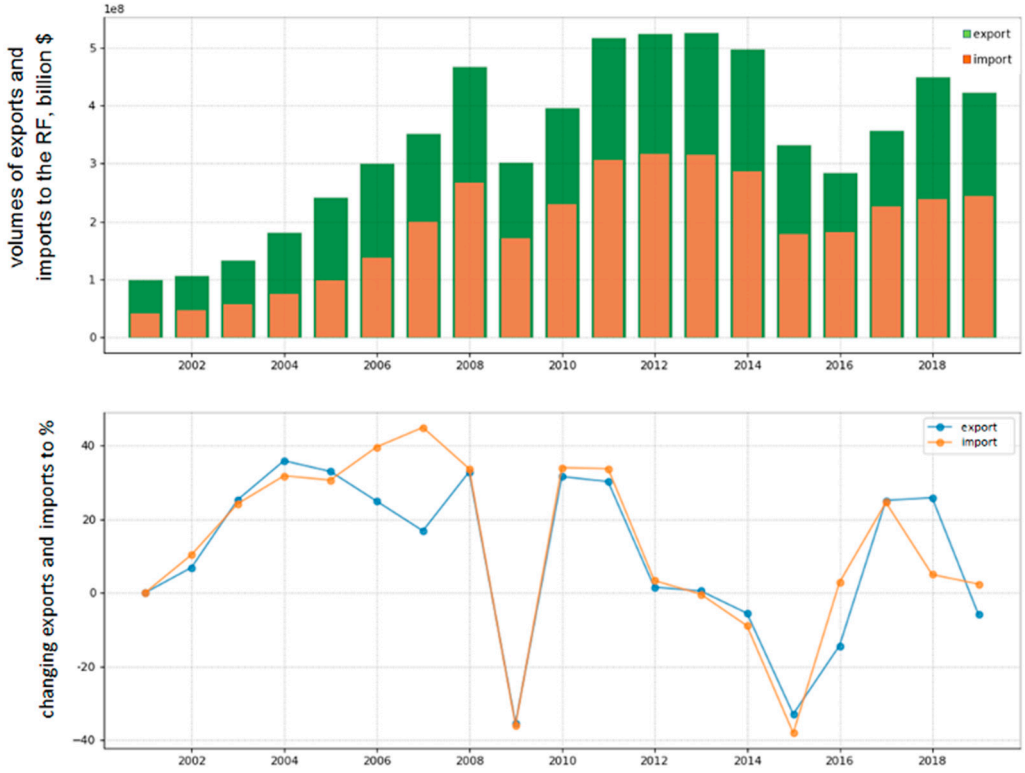

Figure 2. Dynamics of Russian exports and imports from 2001 to 2019.

Looking at the dynamics of foreign trade, the effect the COVID-19 pandemic on the values of the national exports and imports is significant. COVID-19 began to spread at the beginning of 2020 and provoked hard restrictive measures from nearly all global governments. The measures aimed to restrain the spread of COVID-19 in the spring and partly in the autumn of 2020 included strict self-isolation of the population, a halt of the activity of enterprises and institutions for a long period, social distancing, and wearing masks and gloves.

The COVID-19 pandemic has also exerted a significant influence on the volume of Russian foreign trade. Thus, according to data from the International Trade Centre (ITC), in the first 8 months of 2020, the Russian export values decreased by 33 percent in comparison to the same period of 2019. The volumes of imports correspondingly sank by 10 percent.

The structure of Russia's consolidated budget revenues consists of two aggregated groups: oil and gas revenues and non-oil-and-gas revenues (Table 1).

Table 1. The dynamics of the revenues of the consolidated budget of Russia on the basis of the data from the Federal Customs Service of Russia [63].

Year	Revenues, Total, Billion Rubles	Oil and Gas Revenues, Billion Rubles	Not-Oil-and-Gas Revenues, Billion Rubles
2006	10,625.8	2943.5	7682.3
2007	13,368.3	2897.4	10,470.9
2008	16,169.1	4389.4	11,779.7
2009	13,599.7	2984.0	10,615.8
2010	16,031.9	3830.7	12,201.3
2011	20,855.4	5641.8	15,213.6
2012	23,435.1	6453.2	16,981.9
2013	24,442.7	6534.0	17,908.6
2014	26,766.1	7433.8	19,332.3
2015	26,922.0	5862.7	21,059.4
2016	28,181.5	4844.0	23,337.5
2017	31,046.7	5971.9	25,074.8
2018	37,320.3	9017.8	28,302.5
2019	39,497.6	7924.3	31,573.3

The structure of the oil and gas revenues consists of severance tax (mineral extraction tax, further MET); export duties on oil, gas, and oil products; tax on the extra revenue from the extraction of the raw hydrocarbons; and excise on the raw oil sent for refining. All other sources of revenues of the Russian state budget belong to non-oil-and-gas revenues [68].

The earnings of the state budget of Russia from the customs duties are included both in the oil-and-gas revenues (export duties) and the non-oil-and-gas revenues.

The non-oil-and-gas revenues include the import-related customs payments to the state budget of Russia. From 2006 to 2019, we can see a stable growth tendency of the budget revenues due to import-related payments. The import-related revenues of the consolidated budget consist of the import VAT, excises duties upon the goods imported into Russia, and import customs duties.

The import VAT makes up the core of the import-related customs revenues to the consolidated budget. Its dominant position in the customs payments is stable (62 percent of all import-related payments in 2006 in comparison with 77.8 percent in 2019). The import VAT has a positive dynamic (Figure 3).

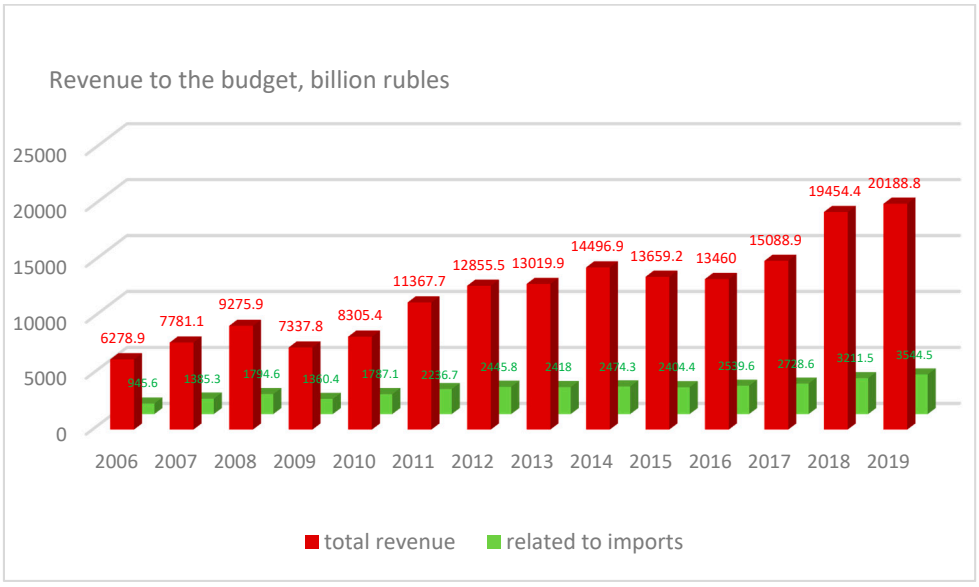

Figure 3. Dynamics of the import-related revenues of the Russian Federation's consolidated budget.

The cause of the sharp increase of the customs revenues from the import VAT is attributed the enhancement of the efficiency of the tax administration, which raised the figures of the collectability of the key taxes and of the VAT [69].

Besides the import-related customs revenues in Russia, an important source of the federal budget's revenues in foreign trade activities is the export duties on raw hydrocarbons, namely oil, natural gas, and oil products (Figure 4). The export duty on raw hydrocarbons is tied to the prices of these raw materials in the Mediterranean and Rotterdam markets [70,71].

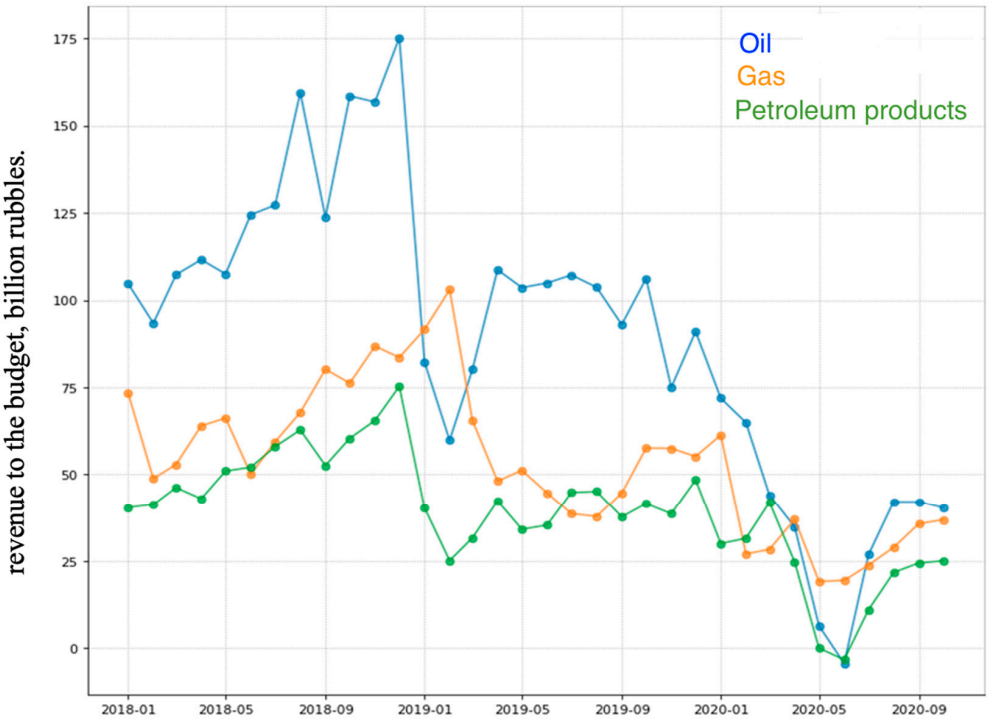

Figure 4. Dynamics of the customs revenues from the export duty on raw hydrocarbons.

Considering the high volatility of raw hydrocarbons and the role played by the stochastic component in the process of setting their prices, we must consider the export duty on oil, natural gas, and oil products as a poorly predictable source of revenue for the Russian Federation's federal budget.

To confirm the instability of the customs revenues from the export duty on raw hydrocarbons, we examined the monthly dynamics from this source of revenue for the federal budget from January 2018 to October 2020 (Figure 4).

In this picture, we can also distinctly see the influence of the COVID-19 pandemic on the dynamics of customs revenues from the export duty to the federal budget. As the customs revenues from the oil and gas incomes are connected by a specific formula with spot prices for raw hydrocarbons, their share in the structure of the consolidated customs revenues can vary.

The sharp fall of the global prices on raw hydrocarbons during the introduction of the restrictive measurements, as well as the drop in global demand for the energy resources, resulted in a collapse of revenues in the federal budget. Consequently, in May of 2020, these figures became negative. Negative revenue figures from the export duty on raw hydrocarbons can be explained by the "damping" mechanism used at that point. The "damping" mechanism in the system of setting prices for gasoline and diesel fuel seizes a part of the oil companies' incomes during a favorable state of the oil market (using duties) and compensating part of the expenses of the oil companies at the time of the outmost unfavorable market conditions [46].

In the structure of customs payments as a source of revenues of the consolidated budget, the biggest share is import VAT (70.6 percent of the customs revenues in 2019). Import (entrance) duties take the second position with 18 percent (Table 2).

Table 2. Structure of the customs revenues of the Russian Federation's consolidated budget.

Values	2018 Billion Rubles	2019 Billion Rubles	2018 %	2019 %	Growth Rate
Export duty, total, including from:	**3007.90**	**2276.00**	**13.35**	**9.19**	**−24.33%**
Oil	1550.00	1115.50	6.88	4.51	−28.03%
Gas	809.20	695.70	3.59	2.81	−14.03%
Oil products	648.70	464.90	2.88	1.88	−28.33%
Connected with imports revenues, total, including:	**19,528.02**	**22,478.94**	**86.65**	**90.81**	**15.11%**
VAT on the imported goods	14,881.85	17,477.67	66.04	70.60	17.44%
Excises on the imported goods	555.90	539.12	2.47	2.18	−3.02%
Import duties	4090.27	4462.15	18.15	18.03	9.09%
All customs revenues	**22,535.92**	**24,754.94**	**100.00**	**100.00**	**9.85%**

We should note that customs revenues, although not key, are an important source of the Russian federal budget revenue. The efficient administration of customs revenues is a fundamental factor to enhance the budget efficiency of Russia and a capable instrument to support macroeconomic stability.

4.2. The Definition of the Basic Technological Points of the Digital Modernization Project of the Information Exchange System between Tax and Customs Authorities

In our study, we aimed to improve the digital administration of customs payments by building an effective exchange system between the customs and tax authorities. We used the Delphi method to proactively predict the technological changes in the digital information exchange systems.

To define the basic technological points for the modernization the digital informational exchange system between the tax and customs authorities, we carried out an expert estimation of the predictive model parameters.

In the experiment, a group of 20 experts performed an estimation of the model characteristics. The group of experts was formed from the representatives of the community of graduates of the Financial University under the government of the Russian Federation competent in the problem under study.

It was suggested to the participants of this experiment to evaluate the parameters of the model for the technological modernization of the digital informational interaction system between the tax and customs authorities.

It was suggested to attribute the following criteria to the evaluated parameters of the predictive model:

1. A criterion of the reduction of capital and time expenditures for the collection, treatment, and storage of the interdepartmental information of the customs and tax authorities.
2. A criterion of the increase of the speed and complication of the identification of customs and tax transgressions.
3. A criterion of the reduction of transaction expenditures during the procedure of the informational exchange between the customs and tax authorities.
4. A criterion of the improvement of the mobility of the customs and tax authorities personnel.
5. A criterion of the enlargement of the coverage range of the interdepartmental informational exchange.

6. A criterion of the enhancement of the level of predictability of the introduced informational solutions.
7. A criterion of the reduction of the influence of human factor upon the algorithm of identification and prevention of the customs and tax transgressions.
8. A criterion of the improvement of the efficiency of the administration of taxes and customs payments (improvement of the level of their collectability).
9. A criterion of the correspondence of the informational solution to the priority areas of the scientific and technological development of the Russian economy.
10. A criterion of the correspondence of the informational solution to the advanced scientific and technological tendencies in the development of the global digital economy.

To evaluate the parameters of the proposed digital system of information exchange between customs and tax authorities, we used a questionnaire with the key factors, which are represented by criteria in the form of an index model (Table 3).

Table 3. Models of the factors for the evaluation of technological changes of the interdepartmental informational exchange system.

Index	Factor
K1	Criterion of the reduction of capital and time expenditures
K2	Criterion of the increase of the speed and complication of the identification of customs and tax transgressions
K3	Criterion of the reduction of transaction expenditures
K4	Criterion of the improvement of the mobility of the personnel
K5	Criterion of the enlargement of the coverage range of the informational exchange
K6	Criterion of the enhancement of the level of predictability of the informational solutions
K7	Criterion of the improvement of the efficiency of the administration of the taxes and customs payments
K8	Criterion of the improvement of the automation level
K9	Criterion of the correspondence of the informational solution to the priority directions in the scientific and technological development of the Russian economy
K10	Criterion of the correspondence of the informational solution to the advanced scientific and technological tendencies in the development of the global digital economy

The estimation of the abovementioned criteria was carried out by the experts according to a point system. The minimum possible point has the value of zero, and the maximum is worth 100 points. The higher the experts estimate the influence of the criterion on the supposed efficiency of the project of the modernization of the digital system for the informational exchange between customs and tax authorities, the higher the point value.

The results of the experts' estimations are shown in the matrix in Table 4.

Table 4. Matrix of the experts' estimations.

	K1	K2	K3	K4	K5	K6	K7	K8	K9	K10
E1	25	98	11	40	41	59	78	50	55	99
E2	52	85	37	41	65	69	84	38	87	47
E3	55	81	36	62	75	71	91	39	65	49
E4	31	80	20	55	64	95	94	61	62	58
E5	41	78	25	53	67	70	76	50	72	36
E6	39	78	25	27	56	68	68	59	59	70
E7	21	52	43	48	33	75	61	61	46	86
E8	20	43	23	65	74	98	65	57	30	80
E9	42	55	49	66	33	81	76	19	37	77
E10	36	64	47	54	75	100	84	11	83	93
E11	43	99	29	25	52	55	82	64	63	30
E12	42	71	21	70	32	76	65	50	46	73
E13	17	68	21	47	47	100	87	13	66	34
E14	30	69	54	61	22	89	60	36	77	31
E15	26	53	11	65	27	70	84	32	88	97
E16	59	87	39	28	66	69	67	11	42	55
E17	33	87	58	53	55	62	100	35	95	92
E18	31	85	44	55	35	60	61	38	40	42
E19	24	45	52	37	77	89	83	53	81	47
E20	51	82	28	42	34	66	76	50	46	80

The descriptive statistics of the experts' estimations are presented in Table 5.

Table 5. Descriptive statistics of the model of the expert's received estimations.

Criterion	Average Value	Standard Deviation	Distribution among the Quartiles				
			Min	25%	Median	75%	Max
K1	35.90	12.20	17	25.75	34.50	42.25	59
K2	73.00	16.54	43	61.75	78.00	85.00	99
K3	33.65	14.23	11	22.50	32.50	44.75	58
K4	49.70	13.61	25	40.75	53.00	61.25	70
K5	51.50	18.25	22	33.75	53.50	66.25	77
K6	76.10	14.33	55	67.50	70.50	89.00	100
K7	77.10	11.69	60	66.50	77.00	84.00	100
K8	41.35	17.18	11	34.25	44.50	54.00	64
K9	62.00	19.06	30	46.00	62.50	78.00	95
K10	63.80	23.57	30	45.75	64.00	81.50	99

In the descriptive statistics of the experts' estimations, it is suggested to calculate the arithmetical mean of the estimations of 20 experts of each criterion represented in Table 3, as well as the indicators which characterize the form of the distribution of the estimations in the sampling, namely the standard (mean-square) deviation, minimum and maximum values of the estimation, median, and values of the first and third quartiles.

The results of the statistical analysis of the model of the experts' estimations is shown in the form of a Box and Whisker Plot, which is presented in Figure 5.

Based on the results of the experts' estimations, the main importance in projecting the future digital system of the informational interaction must have such criteria: K7 (criterion of the improvement of the efficiency of the administration of taxes and customs payments), K2 (criterion of the increase of the speed and complication of the identification of customs and tax transgressions), K6 (criterion of the enhancement of the level of predictability of the informational solutions). According to the experts' opinion, the criteria that should least be considered are K1 (criterion of the reduction of the capital and time expenditures) and K3 (criterion of the reduction of transaction expenditures). The full range of the results of the integral experts' estimation is shown in the Table 6.

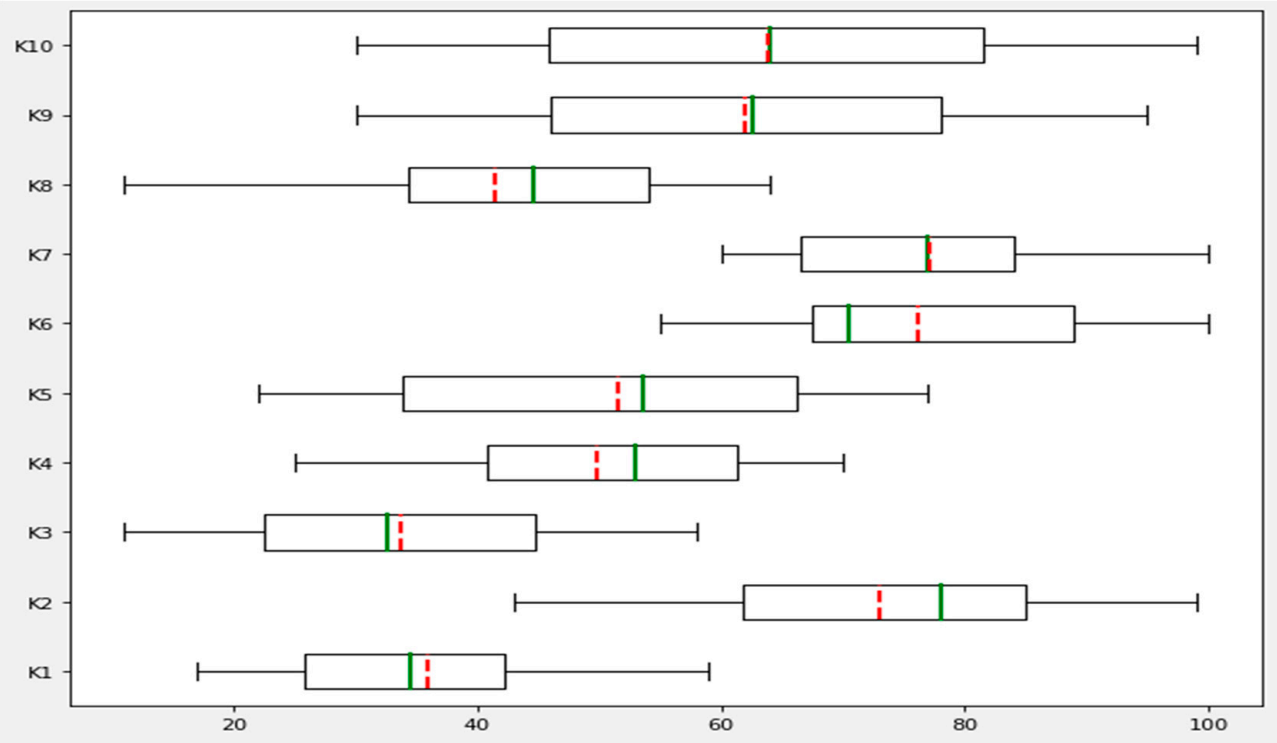

Figure 5. Diagram of the descriptive statistics of the results of the experts' estimations.

Table 6. Range of the results of the experts' estimations.

Index	Criterion	Points
K7	Criterion of the improvement of the efficiency of the administration of taxes and customs payments	1542
K6	Criterion of the enhancement of the level of predictability of the informational solutions	1522
K2	Criterion of the increase of the speed and complication of the identification of customs and tax transgressions	1460
K10	Criterion of the correspondence of the informational solution to the advanced scientific and technological tendencies in the development of the global digital economy	1276
K9	Criterion of the correspondence of the informational solution to the priority directions in the scientific and technological development of the Russian economy	1240
K5	Criterion of the enlargement of the coverage range of the information exchange	1030
K4	Criterion of the improvement of the mobility of the personnel	994
K8	Criterion of the improvement of the automation level	827
K1	Criterion of the reduction of capital and time expenditures	718
K3	Criterion of the reduction of transaction expenditures	673

The results of the experts' estimation of the model of the technological priorities of the digital system of the informational exchange between the customs and tax authorities is represented in Figure 6.

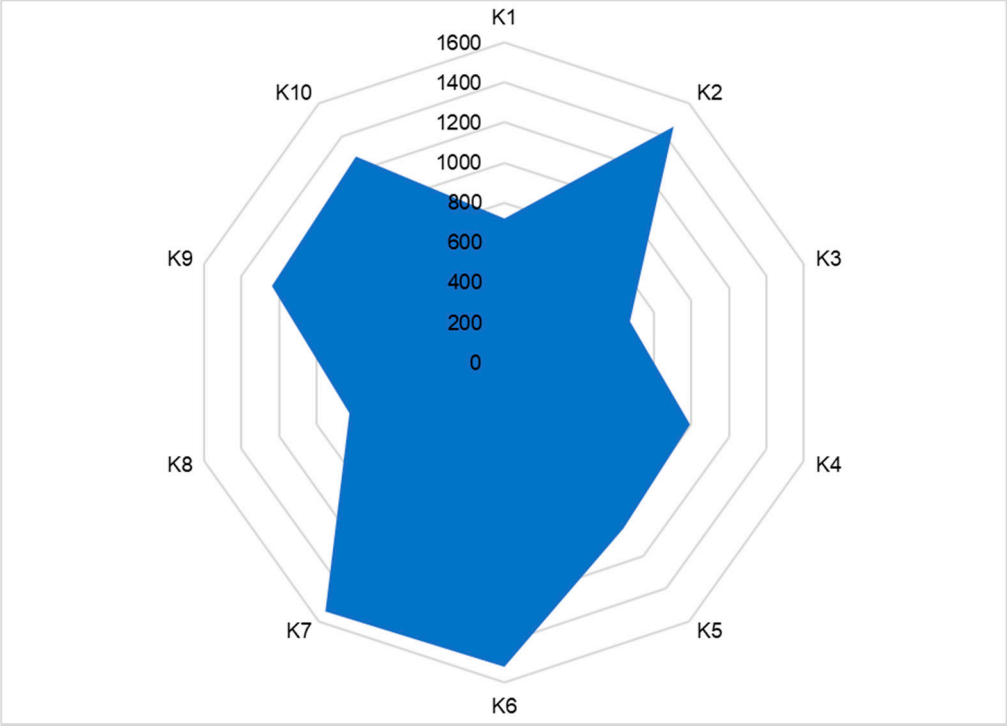

Figure 6. Polar diagram of the results of the integral estimation of the technological priorities for the digital system of the interdepartmental informational exchange.

The novelty of the abovementioned model consists in the use of an integrated approach to estimating the technological prospects to complete the modernization of the digital system for the informational exchange between the customs and tax authorities.

The suggested approach aims to improve the efficiency of project management in creating digital information solutions by integrating the identification of the correspondence of the technological particularities of the project with the modern requirements.

In management, decision-making considers the integrated analysis of the experts' estimations to create a more balanced picture of the project's key values in the context of future avenues of the technological development of the digital economy.

The index multiple-factor model for identifying the future trends of technological development of the digital system for the informational exchange between customs and tax authorities depends on the application of the proposed method. The method considers the specific particularities of the project and the interests of its participants in the framework of the conception of making investment decisions in a more balanced manner.

5. Discussion

We performed an in-depth analysis of works affecting the digitalization of taxation. The problem of digitalization of customs duties was considered by the authors of [34], using Ukraine as an example. However, to a greater extent, the problem of digitalization concerns the electronic registration of documents to reduce the time of customs procedures. A significant contribution to the development of the international trade taxation system is made by studies devoted to the disclosure of schemes of tax and fee evasion [28–30].

According to the results of the implemented analysis, we offer the following classification of problem factors in the normative regulation of the customs duty collection.

In the first group of factors, we suggest including factors connected with violations in the field of customs, tax, and currency legislation. We suggest highlighting case solutions for customs payment avoidance, and for the deliberate reduction of customs payment, to minimize expenditures into the federal budget [45]. Besides the problems of customs payment avoidance and its reduction, we suggest separately examining the problems of

handling cases of capital withdrawal from the Russian financial system with the help of fictitious foreign economic contracts.

The second group of problem factors relates to handling cases of determining (checking) the customs value indicated by the customs applicant by the customs authorities [72,73]. These problem factors are not connected with tax violations. In these cases, the problem lies in charging an insufficient amount of customs duty on the declared goods and the lack of follow-up requirement for the customs applicant to make the correct customs payment.

For the third group of problem factors, we suggest attributing the implementation of new digital technologies into the customs procedures [44,74]. In this domain, the unresolved issues are those of the legalized functioning of some advanced digital technologies in the customs system (for example, blockchain and the digital assets based on it), as well as those that delay the introduction of the digital technologies into the system.

Restrictive measures due to the pandemic [75,76] have introduced new challenges to international trade. At certain intervals, the borders of countries were closed for the movement of goods [55]. The formation of a taxation system that is able to respond to completely new challenges of the global economy is another task that must be accomplished through digitalization [56].

6. Conclusions

Our research logically shows that the liberalization and digitization of the procedures of customs clearing are mighty instruments for stimulating foreign trade activities and growing the dynamics of customs revenues for the consolidated budget of the Russian Federation. The most important source of revenues for the state budget of Russia is the import VAT, which is connected with foreign trade activities. In 2019, the import VAT provided more than 70 percent of the customs revenues. The import VAT is characterized by the positive dynamics of collectability, which is connected with the digitization of its administration.

The variable source of customs revenue for the Russian federal budget is the export duties on the raw hydrocarbons: oil, natural gas, and oil products. The analysis of the statistical interrelationship between the sources of customs revenues showed a strong correlation with the import-related revenues and a weak correlation between the imports and exports customs revenues.

A thorough digitization of the national economy is one of the priorities for the strategic development of Russia. The process of developing digital systems and informational interaction between the customs and tax authorities of Russia should be carried out gradually according to the management principles of high-technology projects.

To define the basic technological points of the project to modernize the digital system for the informational exchange between tax and customs authorities, we carried out an experts' estimation of the predictive model parameters in the framework of this research. The suggested approach aimed to improve the efficiency of project management in creating digital information solutions by integrating the identification of the correspondence of the technological particularities of the project with modern requirements.

Our research contributes to improving management decision-making processes to digitalize the administration of customs payments and increasing their collection. Our integrated analysis of expert assessments allows us to present a more balanced picture of the project's key values in the context of prospects for the technological development of the digital economy and the improvement of budget efficiency.

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