

## REPORT

**Topic:** "The constitutional and legal status of tax authorities in the Russian Federation".

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**Relevance of the research topic.** The tax reform being implemented in our country is caused by a number of serious problems in the tax sphere. These include: the complexity of the existing tax system, the instability and unpredictability of the tax system for the taxpayers, and the low collection of tax payments. But one of the main negative aspects continues to be the existence of numerous subordinate regulations, often contradicting tax laws, or arbitrarily interpreting these laws, insufficient regulation of relations between taxpayers and tax authorities.

**The purpose of the study** is to analyse the regulatory framework governing the implementation of the constitutional and legal status of tax authorities.

In accordance with the chosen goal, the following **tasks** were identified:

1. To study the issues of the historical formation of tax authorities and the development of legal rulemaking in Russia;
2. Analyse the concept and essence of the status of tax authorities;
3. Consider the issues of the constitutional and legal framework for the activities of the tax authorities of the Russian Federation;
4. To study the system, structure and functions of tax authorities as subjects of tax legal relations;
5. Highlight the main aspects of the legal status of tax authorities;
6. Consider the current problems of tax control in the Russian Federation.

**Theoretical significance of the study.** The main provisions and conclusions of the study make it possible to analyse more deeply the problems of implementing the elements of the legal status of tax authorities in the Russian Federation.

**The practical significance of the study** is that the conclusions and proposals contained in it can be used to improve legislation in terms of improving the powers of tax authorities.

**The results of the study:** The constitutional and legal status of tax authorities as their legal personality in the field of taxation, including the relevant tax competence in the field of collecting taxes and fees, monitoring their payment, applying methods to ensure the payment of taxes and fees, as well as bringing tax authorities to justice in connection with their illegal actions or inaction in the field of taxation.

Being a separate group of financial legal relations, tax legal relations are of a power-property nature, which implies the implementation of tax activities on the basis of relevant regulatory acts of certain state authorities and local self-government bodies; the emergence of these relations regarding money (property); the presence of a strong-willed moment on the part of the state or municipal entity, which implies the obligation of other participants to perform certain actions in their favour, and, therefore, the possibility of applying the first coercive measures to other participants in the relationship, both financial and legal, and administrative, civil and criminal, for non-performance or improper performance of these duties.