

METHODOLOGICAL ASPECTS OF TAX PLANNING IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

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Abstract

For the development of the economy and the social sphere in the state, proper regulation of tax relations is of great importance because, on the one hand, it ensures the availability of necessary financial resources to fulfill the tasks and functions of the state, and on the other hand, contributes to economic progress. One of the main tasks of the state's tax policy is to balance public and private interests in tax payment. The ability of taxpayers to determine the optimal tax model for themselves using legitimate means and instruments implemented through tax planning guarantees the protection of private interests. The aim of the article is to justify the methodological aspects of tax planning at an enterprise in conditions of sustainable development. To achieve this goal research methods such as theoretical generalization and abstract-logical methods were used. The article identifies the approaches of scientists to disclosing the concept of "tax planning at the enterprise." Based on the analysis of scientific literature, the main special methods and stages of tax planning at an enterprise in conditions of sustainable development are defined.

Keywords: tax, sustainable development, business development, economy

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INTRODUCTION

Problem Statement

In modern conditions, taxes have a significant impact on economic processes and business development (Bagratuni et al., 2023). Effective management of financial resources of an enterprise and quality tax management can only be achieved with a developed tax management concept (Rybakov et al., 2022).

It is widely recognized today that tax rules, including the level of tax burden and tax administration procedures, are one of the factors considered in economic activities (Kenzhin et al., 2021). Undoubtedly, this factor cannot be the main one in determining business strategy, but it is important for both Russian and Kazakhstani enterprises (Balova et al., 2022; Wahab & Holland, 2012).

Effective implementation of economic activities and making important management decisions in conditions of sustainable development of an enterprise is impossible without prior planning of the entire process, starting from the inception of an idea to its final implementation and achieving the planned result (Ydyrys et al., 2023). Measures necessary to achieve the enterprise's goal must be carefully planned, with mandatory determination of performers, deadlines, intermediate results, risk assessment, and so on (Phillips, 2003). Without this, any actions of an economic entity will be chaotic and unsystematic, and achieving the desired result will be extremely complicated (Kirillova et al., 2021; Zhakupov et al., 2023).

As noted by L.S. Kirina, the management of economic entities includes several important processes such as planning, organization, stimulation, coordination, and control (Kirina & Gorokhova, 2014). The sphere of financial activities, including taxation, cannot be excluded from these processes and must also be clearly planned. Therefore, it is agreed with the opinion of scientists that the process of tax planning (hereinafter referred to as TP) is an integral part of the overall process of enterprise management (Pugachev, 2020).

To determine the optimal tax payment model, the taxpayer-enterprise must carry out a complex of pre-planned measures, which necessitates the implementation of TP (Suglovov, 2017). In this regard, the desire of the taxpayer to optimize tax expenses or make the process of tax payment more convenient, using legal methods, is entirely justified, and the taxpayer's right to optimize their payments to the budget without violating the law should not be questioned (Cherkesova et al., 2023; Khamzin & Moldabayev, 2013).

Tactical goals determined by the taxpayer. Among such goals, we can include predictability of tax consequences of economic transactions, minimization of risks of tax law

violations, optimization of taxpayer's expenses, improvement of the organizational structure of business, etc.

Tax planning should be considered as a sequence of actions and decisions of the taxpayer-enterprise and other involved parties. Systematization and definition of TP stages give this process consistency, logical coherence, and systematization. The main stages of TP are preparatory, analytical stages, assessment of tax risks, determination of the optimal tax model, its implementation, assessment of results, and adjustment of the existing model. Each of these stages is a necessary stage of TP, without which its goal cannot be achieved.

LITERATURE REVIEW

The definition of the concept of TP has been the subject of study by many researchers. However, in most scientific studies, the concept of TP is not fully elaborated upon, as only certain aspects are addressed.

An attempt at systematic classification of existing scientific approaches to defining the concept of TP was conducted by O.A. Borzunova, who categorized them into three main groups based on the formulation of permissible planning boundaries. The first group considers TP as the taxpayer's actions to reduce their tax deductions, without limiting them to specific legal frameworks. The second, the largest group, confines such actions within the boundaries of the law (the permissible use of all legal means). The third group, to which the mentioned researcher belongs, emphasizes the necessity of aligning the taxpayer's actions not only with legal norms but also with business objectives (Borzunova, 2008).

As noted by E.N. Evstigneev (2017), TP is a complex of scientifically substantiated and practically expedient organizational and economic measures of taxpayers aimed at maximizing the reduction of risks associated with the taxation of the business activities of entrepreneurial structures. It is argued that risk reduction, especially to the maximum extent, can only be one of the tactical tasks of tax planning, not its strategic goal.

N.N. Selezneva (2017) defines TP as an important stage in the development of a company's tax policy, aimed at determining planned amounts of tax payments in the future and developing a schedule for their payment (tax payment calendar). However, TP is not limited to planning the amounts of tax payments and the schedule of their payment; its objectives and tasks are much broader (Abdullaeva & Dibirgadzhiyeva, 2014).

The majority of scholars view TP as an activity aimed at optimizing or minimizing tax payments. For example, Kh.M. Musaeva claims that TP involves the development and practical

application of schemes that reduce the tax burden, methods, and measures aimed at increasing the funds remaining at the disposal of the enterprise after paying the due taxes (Musaeva & Isaev, 2012). A similar position is taken by A.A. Trushevskaya (2014), who states that TP can be defined as the organization of a taxpayer's activities in such a way as to minimize their tax obligations over a stable period without violating the letter and spirit of the law.

I.N. Dolgikh (2017) defines TP as the process of developing and practically applying schemes to reduce the tax burden, methods and measures aimed at increasing working capital remaining at the disposal of the enterprise after tax payments.

Other scholars see TP as the basis for forming a company's tax policy, involving the choice among different options for conducting the financial and economic activities of the enterprise and placing its assets to achieve the lowest possible level of resulting tax obligations (Badeeva et al., 2014). TP is based on the maximum utilization of all legal tax benefits and considers the positions of tax authorities and the main directions of the state's tax, budgetary, and investment policies (Chernikova, 2016).

E.V. Manakova (2018) considers TP as the activities of taxpayers aimed at developing a strategy and then adhering to it to reduce tax deductions to achieve their business objectives using legal methods without violating domestic and international law requirements. While this approach has some merit, it fails to consider that TP can have both strategic and tactical aspects, and its goals and objectives are not limited to reducing tax deductions (Tsepilova, 2015).

In our opinion, the essence of TP cannot be solely reduced to reducing the tax burden, as it is a more complex category. Reducing the tax burden is just one of the tasks of TP and by no means its sole objective (Antonova, 2013). As S.V. Barulin notes, TP should not only reduce a company's tax payments but also optimize tax flows and become a regulator of the enterprise's management process, alongside marketing and production planning (Barulin & Barulina, 2016).

So, in conclusion, we can define the concept of TP at an enterprise in the context of sustainable development as a component of economic-legal planning of the enterprise's activities. It involves the development of a system of lawful measures aimed at determining the most optimal taxation model, improving the tax payment process, analyzing and forecasting the tax consequences of business operations, reducing the level of tax burden, and increasing profits while considering the requirements of tax legislation and the trends in the state's tax policy (Sazanov, 2016).

According to M.V. Beshpalov (2013), TP involves a group of methods that allow predicting and calculating tax payments for alternative scenarios of business activities and

selecting the optimal taxation option from the available alternatives. N.N. Galeeva divides TP methods into general and specific categories. General methods are characteristic of internal enterprise planning and TP as its component (calculative-analytical, normative, statistical methods), while specific methods are used exclusively in TP when developing TP projects (Galeeva et al., 2011).

In scientific literature, there are different approaches to defining the stages of TP, with some cases oversimplifying the TP process and others making it more complex. For instance, E.S. Vylkova believes that the TP process should begin with an analysis of taxable objects (the first stage). The second stage involves assessing the risks arising from various interpretations of laws, the application of tax schemes, reflecting all business operations in the tax policy, as well as risks mentioned in the audit report. The next stage is the calculation of the tax budget (Vylkova, 2011). In our opinion, this approach does not fully reveal all the stages of TP, particularly neglecting the preparatory and analytical stages, as well as the stages of implementation and control (Lambekova et al., 2017). This approach focuses more on individual stages or elements of TP.

Y.A. Dvoretzkaya et al. (2021) suggest stages of TP, such as analyzing business activities, identifying key tax issues, seeking solutions to tax problems, developing and planning tax schemes, preparing and implementing tax schemes, incorporating results into reporting, and awaiting conclusions from regulatory authorities. However, in our view, the TP process cannot end with awaiting conclusions from tax authorities, as individual TP stages may occur after tax audits or during the appeals process against regulatory authorities' decisions.

Research Objective: To substantiate the methodological aspects of tax planning at an enterprise in the context of sustainable development.

In line with the research objective, we attempted to address the following research questions: (1) What are the main specialized methods of tax planning at an enterprise in the context of sustainable development? (2) What are the main stages (phases) of tax planning at an enterprise in the context of sustainable development?

MATERIALS AND METHODS

The theoretical basis of the article was the systematic method of studying methodological aspects of tax planning at enterprises in Russia and Kazakhstan in the context of sustainable development, as well as the systematization of the results of research from scientific works on the specified problem.

In accordance with the research objective, the first stage of the research involved selecting scientific sources on the research problem, which was carried out through international databases such as Web of Science and Scopus, with a publication date limit of no more than 10 years.

The second stage of the research, based on the analysis of selected scientific sources, identified the approaches of scholars to the disclosure of the concept of "tax planning at an enterprise," methods, and stages of TP at an enterprise in the context of sustainable development. The following methods were used: theoretical generalization and abstract-logical methods.

RESULTS

For effective tax planning (TP), it is essential to identify the main methods of tax planning. The summarization of research results allowed us to determine the primary special tax planning methods for enterprises in conditions of sustainable development (Table 1).

Table 1. Special Tax Planning Methods for Enterprises

| No. | TP Methods | Description of Tax Planning Method |
|-----|---|---|
| 1 | Replacement of Transactions Method | Replacement of a transaction that involves burdensome taxation with a similar operation but subject to a more favorable tax regime |
| 2 | Distribution of Transactions Method | Based on the replacement of transactions method, either part of a business operation replaces the entire operation, or one business operation is divided into several parts |
| 3 | Tax Payment Deferral Method | Deferring the moment of taxation object emergence to subsequent tax periods |
| 4 | Delegation of Taxes to a Satellite Structure Method | Transfer of tax payments to specially created structures whose activities are aimed at reducing the fiscal tax burden on the primary enterprise |
| 5 | Preferential Enterprise Method | Reducing the tax base of the enterprise by choosing a special organizational and legal basis for the enterprise with a favorable tax regime. This includes selecting the organizational and legal form of an enterprise that directly enjoys benefits (e.g., businesses for disabled individuals) or has a lower tax burden (e.g., a legal entity under the simplified taxation system) (Plaskova et al., 2019) |
| 6 | Accounting Policy Utilization Method | Based on the interdependence of tax and financial accounting, this method involves changing the accounting policy to alter tax bases |
| 7 | Direct Reduction of the Taxable Object Method | Reducing the taxable base by comparing different options for applying tax rates and taxable objects |
| 8 | Offshore Method | Transferring the tax object (individual operations, types of activities, assets, etc.) to a jurisdiction with a more lenient tax regime (free economic zones, special economic zones, offshore zones) |

Note: Compiled by the author based on the analysis of scientific literature.

An analysis of methodological approaches to organizing tax planning at enterprises allowed us to propose the following phased implementation of the tax planning process at enterprises under conditions of sustainable development, including five stages of implementation (Table 2).

Table 2. Stages of Tax Planning Implementation at Enterprises

| Stage | Objectives |
|--|---|
| I. Preparatory Stage | Awareness of the need for tax planning |
| | Determining the goals and objectives of TP |
| | Identifying responsible individuals for TP |
| | Determining final priorities |
| II. Analytical Stage | Conducting legal analysis |
| | Economic assessment, forecasting financial indicators and results |
| Tax Risk Assessment Stage | Assessing tax risks |
| IV. Determination of the Optimal Taxation Model and Its Implementation | Making decisions on the optimal taxation model selection |
| | Creating the necessary business entities in specific jurisdictions and legal forms |
| | Determining their tax system when registering with tax authorities |
| | Concluding necessary contracts |
| | Conducting relevant business operations |
| | Utilizing tax incentives |
| | Maintaining tax accounting and submitting mandatory reporting documents |
| | Paying mandatory payments or receiving budgetary compensation |
| V. Evaluation and Adjustment (Optimization) of the Taxation Model | Determining the achievement of TP goals and objectives |
| | Rectifying errors/miscalculations |
| | Considering changes in tax legislation |
| | Accounting for changes in the economic situation, both in the country and in global markets |

Note: Compiled by the author based on the analysis of scientific literature.

DISCUSSION

When discussing the special tax planning methods (see Table 1), it is essential to note that their application involves the use of legitimate means. They should be distinguished from tools through which the reduction of tax liabilities or the avoidance of tax obligations occurs unlawfully and as a result of taxpayer abuse of rights.

Furthermore, TP, much like any significant process, cannot be carried out instantly without thorough preparation. Achieving the goal of tax planning, its quality, and effectiveness

in the context of sustainable enterprise development require meticulous and detailed collection and examination of information, analysis, forecasting, the development of a necessary concept, and the final decision-making process. The correctness of the decisions made depends on a range of factors that arise at each of the tax planning stages (see Table 2).

The beginning of the TP process is driven by the need for it, which may be associated with the need to improve and optimize the enterprise's tax processes. After recognizing the need for TP, the enterprise's management should conduct thorough preparatory work, during which the objectives and tasks of TP, the individuals responsible for its implementation, and other necessary conditions should be determined (Kiseleva et al., 2023). At this stage, the taxpayer must identify priorities to which the final result should be directed, such as reducing the tax burden, simplifying the tax administration process, minimizing tax risks, and so on. Of course, TP ideally should address all of these tasks, but very often such a combination is impossible because reducing the tax burden sometimes leads to an increase in tax risks. Additionally, optimizing tax payments may involve a more complex organization of accounting, a business structure, the use of more related entities, different taxation systems, different jurisdictions, which does not simplify tax administration.

At this stage, it is crucial to identify the individuals responsible for conducting TP because the qualifications of the specialists and experts involved have a direct impact on the quality of TP. To carry out TP, both in-house specialists working under an employment contract and external experts with a high level of professionalism, experience, and authority in the field of TP, may be used. A quality TP process requires the involvement of experts in both economics and finance and the legal sphere since the TP process requires the consideration of both economic and legal consequences. In practice, there are often cases where solutions that are optimal in terms of financial results lead to unjustified legal risks and vice versa (Khoruzhy et al., 2020).

The next stage of TP is the analytical stage, which includes conducting legal analysis. This involves studying legislation, its application practices, and international experience. During legal analysis, it is crucial not only to analyze current legislation but also to identify trends in the state's tax policy, directions for tax legislation reform, and the study and analysis of draft changes to the Tax Code. Since TP is always carried out for a specific perspective, without considering the main trends and possible changes in the legislation, it will never be successful.

Apart from the trends in tax legislation, during TP at this stage, it is necessary to conduct a thorough risk assessment that may arise when choosing one tax model or another. As noted in (Tsepilova, 2015), the realization of tax risks significantly influences the results of enterprise TP, as the uncertainty of tax consequences can only be roughly estimated. In the case of significant deviations, it may lead to making economically unfavorable tax management decisions, which will negatively affect the financial results of the enterprise.

In this regard, the overall risks of minimizing taxes can be assessed as the total possible direct losses (deficits) of the taxpayer, taking into account tax control carried out by fiscal authorities, including the collection of underpaid taxes and fines, as well as possible future expenses to settle tax disputes and conflict situations. In this aspect, tax risks include: tax control risks; risks of increasing the tax burden; risks of criminal prosecution (Manakova, 2018; Sazanov, 2016).

Therefore, the presence of tax risks is always associated with the probability of negative consequences for the taxpayer resulting from the implementation of certain operations containing a risk element. In any case, it is necessary to assess the magnitude of possible negative consequences against the amount of tax benefit that the taxpayer can obtain as a result of TP (Trushevskaya, 2014). The optimal solution should be the choice of a TP scheme in which the reduction in taxes is maximized, and the level of risk is minimized (Chernikova, 2016).

To determine the level of security and the likelihood of negative consequences, it is necessary to conduct an analysis of official tax clarifications and consultations, as well as an analysis of judicial practice. To do this, it is important to identify and evaluate the position of state bodies responsible for implementing tax policies in the practice of applying legislation in various types of economic activities, and to consider and summarize existing tax clarifications and consultations.

After assessing the risks, the next step in TP is choosing to determine the optimal tax model. This involves evaluating all aspects and implementing a complex set of systems and measures aimed at achieving the goal of tax planning. The taxpayer's decision-making process can be formalized through the issuance of various management documents (orders, directives, regulations, plans, etc.), but it can also proceed without such formalization, depending on the category of taxpayers and the organization of management processes.

One of the most important and responsible stages of TP is the implementation stage, where the taxpayer begins to implement the approved tax model.

The TP process will be incomplete if, after implementing a specific tax model, there is no assessment of tax consequences and adjustment of the model if necessary. At this stage, the

taxpayer should determine whether the goal of TP and its tasks have been achieved (both at intermediate stages and overall). In addition, the taxpayer should correct any mistakes or miscalculations, consider changes that have occurred in tax legislation or expected introductions, and consider changes in the economic situation both in the country and in global markets. The adjustment of the tax model can be triggered by various factors, such as changes in judicial practice or the positions of regulatory authorities on specific issues, changes in the direction of business activities, expansion or contraction of production, expansion into new markets, and more. In any case, the TP process remains dynamic, and the stage of assessing and adjusting (optimizing) the tax model is ongoing.

CONCLUSION

TP should be viewed as the activity of a taxpayer enterprise, involving the development of a system of lawful measures aimed at determining the most optimal tax model, improving the tax payment process, analyzing and forecasting the tax consequences of economic operations, reducing the level of tax burden, and increasing profits while complying with tax legislation requirements and state tax policy trends.

The goal of TP is to determine the optimal tax model that contributes to achieving the overall business goals of the enterprise, including generating profits. In addition, TP should consider the social factor aimed at increasing the income of the population and adhering to the principle of fiscal sufficiency of taxes. Such a policy should align with the overall concept of increasing corporate social responsibility.

Alongside the main goal of TP, several tactical goals determined by the taxpayer can be identified. These goals may include predictability of tax consequences of economic operations, minimization of violations of tax legislation, optimization of taxpayer expenses, improvement of the organizational structure of the business, and more.

TP should be viewed as a sequence of actions and decisions by the taxpayer enterprise and other involved individuals. The systematization and definition of TP stages give this process consistency, logical coherence, and systematization. The main stages of TP include preparatory, analytical stages, assessment of tax risks, determination of the optimal tax model and its implementation, evaluation of results, and adjustment of the existing model. Each of these stages is a necessary step in TP, without which the goal cannot be achieved.

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