INTRODUCTION

The term "compliance" is of English origin and means in a broad sense "consent", "accordance". Thus, in the Oxford Dictionary, the meaning of the term "compliance" will be represented as an action corresponding to a request or instruction (OXFORD ENGLISH DICTIONARY, 1989).

The term does not have a single definition, although some issues that traditionally fall within the scope of compliance control in Western European countries are regulated in Russia by special laws (Malykhin, 2020). It should be noted that the formation of the domestic compliance institute began with the Instruction of the Bank of Russia No. 603-U dated July 7, 1999. "On the procedure for implementing internal control over the compliance of activities in financial markets with the legislation on Financial Markets in Credit institutions".

Control over compliance with the requirements of the legislation in the Russian Federation has been implemented exclusively in the financial and banking sectors for a long time. Currently, literally every structure is trying to use the compliance system to the extent that it is applicable to its industry.

If we look at the experience of Western companies, we will see that control over compliance with the law exists in almost all sectors, such as insurance, finance, lending, manufacturing, trade and medicine. They follow the ideology of conformity, adhering to all standards and rules. A very important role in this system is assigned to internal standards and rules adopted in this industry, since compliance with the requirements is interpreted not only as legitimate business behavior, but also as ethical. Now this vision of compliance control has reached a new level of understanding of business, being its integral component. Compliance control is divided into legal and ethical. And they, in turn, have gained a foothold on two levels of compliance control. The company's external rules have reached the first level, they must be implemented at a professional level. At the second level, compliance with internal control requirements is established to ensure compliance with external requirements.

METHODS

The methodological basis of the work is represented by fundamental and applied research of domestic and foreign scientists-theorists and practitioners on the subject under consideration. The main results are obtained on the basis of the application of general scientific research methods: system, complex, structural, logical and comparative analysis.

RESULTS

Currently, there is a requirement to establish compliance control in public authorities. This requirement is unique in the practice of public administration – there are no documents with requirements for approval of compliance systems in the public sector in any country or at the
international level. However, in Russia, due to loyalty to corruption, this requirement is rather a progressive step. At the same time, the problem of compliance in the public sector is associated with the lack of effective international practices in this area, and therefore the authorities have to rely on the experience of private organizations, which is not always consistent with the essence of the public legal sphere. At the same time, the advantages of compliance control in any sector and sphere are obvious (Figure 1):

**Figure 1. Advantages of creating compliance**

| Confirmation of the absence of violations of legal requirements and the appearance of possible claims from regulators; |
|---------------------------------------------------------------|
| Prevention of prosecution, including criminal prosecution;    |
| Minimizing the risks of financial losses and bankruptcy;      |
| The possibility of participating in Russian and foreign tenders, the mandatory condition of which is the availability of a system of anti-corruption procedures and a compliance system; |
| Stable functioning and development of the company;            |
| Improving the reputation and investment attractiveness of the company. |

**Source:** compiled by the authors

Modern legislation in the tax sphere establishes a compliance system, or a system for ensuring compliance with mandatory requirements by Order of the Federal Tax Service No. MMV-7-16/33@ on 29.01.2019. The order was adopted in compliance with the provisions of the Decree of the Government of the Russian Federation No. 1697-r dated 16.08.2018 “On approval of the action plan (‘roadmap’) for the development of competition <...> for 2018-2020”. According to these documents, the authorities undertake to implement a compliance system in their structure, which includes, among other things, territorial bodies, structures, dependent institutions and organizations.

Let's analyze the regulation on the compliance system in the bodies and structures of the Federal Tax Service of the Russian Federation. The regulation on the approval of compliance in the Federal Tax Service of the Russian Federation regulates its goals, objectives and principles, which are shown in Table 1.
Table 1-Goals, objectives, principles of tax compliance in Russia

| Characteristics |  |
|-----------------|-----------------|
| **Aims** | Ensuring compliance with the legislation of the Russian Federation in the field of competition protection. Prevention of violations in this area. |
| **Tasks** | Identification and management of antimonopoly risk. Identification of violations committed. |
| **Principles** | Regularity. Continuity. Information openness. The interest of the heads of the authority in the effectiveness of the system. |

Source: Compiled by the authors

From the specified elements of the compliance function, it is clear that it concerns only antimonopoly compliance. At the same time, compliance is a rather complex structure in which antitrust goals are associated with the state’s anti-corruption strategy, tax policy, and corporate culture within government bodies, and prioritizing antitrust goals can potentially reduce the effectiveness of such a compliance system.

In addition, the Regulation fixes the rules for managing the system – it is managed by the sole head of the Federal Tax Service of the Russian Federation together with a collegial body, but the functions of the head are broader: he ensures the development and implementation of the antimonopoly policy of the body, approves all related documents (including the specified provision and changes in it), reviews reports on the work of compliance, analyzes the results of measures and develops measures to improve the efficiency of the system as a whole. The subordinate bodies are authorized, however, to make separate proposals for improving the system, but they do not decide anything in this aspect. The collegial body, together with the management, evaluates the effectiveness of compliance, as well as determines the requirements and hears an annual report on the effectiveness and efficiency of compliance.

Executive functions are assigned to two structural units – the Control Department and Personnel Management. The powers of the control department consist in implementing a risk-oriented approach, preparing projects for improving compliance documents, coordinating the activities of other structures of the system in the field of antimonopoly regulation. In addition, the Control Department provides information and consulting support; directly interacts with the FAS of the Russian Federation on the issues of inspections conducted by this body.

HR management is responsible for identifying and resolving conflicts of interest. This department is also authorized to make proposals for improving anti-corruption methods, including risk maps of the Federal Tax Service of the Russian Federation. The other structures of the Federal Tax Service are responsible for timely informing about the facts of violations of the antimonopoly legislation or the possibility for such violations.

In addition, the territorial authorities must determine the person responsible for the functioning of the compliance system in the subordinate body, not lower than the deputy of the territorial body. Speaking about the risk-oriented approach, we should mention the five-stage risk management system. This system is shown in Figure 2.
Based on the above, we can conclude that antimonopoly compliance is implemented only by implementing preventive measures: identifying conflicts of interest, developing and changing the risk map. The risk-oriented approach consists in the fact that the Control Department collects, studies and analyzes information about violations committed by employees in each territorial body over the past three years (the presence of warnings, warnings, fines, complaints, initiated cases), while it is authorized:

- to collect the necessary data, while requiring all available documents;
- to make a list of violations, the conditions of their occurrence, the consequences of their occurrence, and draw up compliance risk maps on this basis (a description is given for each individual violation);
- to study at least once a year and identify violations in internal acts and regulations of the Federal Tax Service of the Russian Federation.

In pursuance of the last provision, the entire analyzed set of LSI is published on the website, after which the start of the examination is announced, in which all persons - citizens and organizations can take part. Based on the results of the examination, a consolidated report on possible violations is formed, which is submitted to the head of the Federal Tax Service. Structures and territorial bodies are authorized to conduct such an examination according to the acts issued in their divisions.

Source: Compiled by the authors
The risk-oriented approach in the Federal Tax Service implies an assessment of the potential consequences of violations, including the negative impact of violations on the image of the Federal Tax Service in the civil society environment; the presence of specific warnings on the facts of law violations, criminal cases initiated or penalizing under administrative law. This work is carried out not only in the head, but also in the territorial government bodies. The frequency of occurrence of violations is not considered at the moment, so a map is used as tools, not a risk matrix.

CONCLUSION
The state is obliged to create an environment that will raise the level of business and will also be comfortable for all participants in the business process. Compliance control ensures that the internal rules of the organization will be strictly connected with the current legislation of the country, the code of conduct and best practices. The Federal Tax Service of Russia has carried out quite extensive work in the field of developing antimonopoly policy. The adopted Regulation on the compliance system covers a variety of effective mechanisms for implementing antimonopoly policy, in particular, it concerns a carefully developed methodology for forming a risk map. At the same time, according to the authors, the use of the risk matrix could potentially increase the effectiveness of preventive measures.

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Compliance in the tax administration system

Resumo
Nos últimos anos, houve mudanças na legislação tributária da Rússia. As condições de vida em constante mudança, a digitalização da economia, a introdução de novos desenvolvimentos não permitem que o setor tributário permaneça no mesmo nível de ontem. Melhorar o ambiente para a prosperidade do empreendedorismo implica não apenas uma melhora na situação econômica, mas também riscos associados ao descumprimento da legislação tributária. Nesse sentido, há a necessidade de fortalecer o controle. O processo que vem ganhando popularidade recentemente está se tornando “compliance”, em especial o imposto. A introdução gradual da conformidade fiscal na Rússia está associada ao início da progressiva introdução do controle no sistema tributário interno.

Palavras-chave: Compliance. Controle de compliance. Riscos de Compliance. Sistema de controle de Compliance.

Abstract
In recent years, there have been changes in the tax legislation of Russia. Constantly changing living conditions, the digitalization of the economy, the introduction of new developments do not allow the tax sector to remain at the same level as yesterday. Improving the environment for the prosperity of entrepreneurship entails not only an improvement in the economic situation, but also risks associated with non-compliance with tax legislation. In this connection, there is a need to strengthen control. The process that has been gaining popularity recently is becoming “compliance”, in particular tax. The gradual introduction of tax compliance in Russia is associated with the beginning of the progressive introduction of control into the domestic taxation system.

Keywords: Compliance. Compliance control. Compliance risks. Compliance control system.

Resumen
En los últimos años, ha habido cambios en la legislación fiscal de Rusia. Las condiciones de vida en constante cambio, la digitalización de la economía, la introducción de nuevos desarrollos no permite que el sector fiscal se mantenga al mismo nivel que ayer. La mejora del entorno para la prosperidad del espíritu empresarial implica no solo una mejora de la situación económica, sino también riesgos asociados al incumplimiento de la legislación fiscal. En este sentido, es necesario reforzar el control. El proceso que ha ido ganando popularidad recientemente se está convirtiendo en "compliance", en particular en impuestos. La introducción gradual del cumplimiento fiscal en Rusia está asociada con el comienzo de la introducción progresiva del control en el sistema tributario nacional.

Palabras-clave: Compliance. Control de Compliance. Riesgos de Compliance. Sistema de control de Compliance.