

IMPROVEMENT OF THE PROCEDURE FOR PROVIDING ADMINISTRATIVE SERVICES TO TAXPAYERS IN THE CONTEXT OF PUBLIC ADMINISTRATION REFORM

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Abstract. The article studies the procedure of providing administrative services to taxpayers in fiscal service authorities of Ukraine through the prism of public administration reform. Problems of development of IT systems, development and introduction of new IT mechanisms in management systems in part of providing e-services, and the introduction of virtual offices of e-services are analysed. Practices of improving the domestic system of providing administrative services on the example of the activity of taxpayer service centres are considered, statistical indicators of the existing centres of the provision of administrative services are given. Provisions of the Law "On Administrative Services" on the issue of mechanisms and ways of providing administrative services are analysed that allowed distinguishing typical stages and phases of administrative services' provision. It is determined that the procedure of implementation of proceedings on the provision of administrative services in Ukraine is statutory-regulated order (is regulated by industry-specific regulatory documents (flow charts)) of consistent implementation of procedural actions (stages) by officials (administrators (consultants, moderators)) of Administrative Service Centres (ASC) for the counselling of the subjects of appeal, registration of the application, referral of application to whom it may concern (to structural units) for processing and imposing a resolution at each stage, and making a final decision on satisfaction or denial in relation to the issuance of an individual certificate of permit, verifactory, registration, licensing, attestation types. *The practical importance of research* is to clarify the general procedure for the provision of administrative services by taxpayer service centres of the fiscal services of Ukraine in terms of mechanisms, methods of providing administrative services, typical stages and phases of the provision of administrative services, which is extremely relevant in the phased introduction of the latest IT mechanisms of providing e-services. At present, the process of providing administrative services by public administration authorities of Ukraine is in a state of transformation and is being brought to the standards of the EU. In this sense, there is the theoretical and legal conditionality of applying to the practice of providing administrative services by fiscal authorities, such as those of the first in Ukraine that initiated the activity of administrative service centres (ASCs) and started to provide e-services. Therefore, the analysis of the provision of administrative services to taxpayers as a part of the development of a general administrative procedure is important for further scientific substantiation of improving the scope of the provision of administrative services in other bodies of the public administration of Ukraine in the context of public administration reform. *Methodology.* The methodology of scientific research consists of a set of methods of scientific knowledge, in particular: system-structural, functional, modelling, and generalization, which made it possible to investigate the abovementioned problems in the area of improving the procedure for providing administrative services to taxpayers.

Key words: procedure, administrative services, e-service, public administration, administrative service centres, taxpayer service centres, fiscal service.

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1. Introduction

After the implementation of the Association Agreement with the EU and choice of the European vector of development, Ukraine has explicitly taken on the responsibility to bring the existing system of administration (governance) to the EU standards. In paragraphs c) and e) of Art. 4 of the EU-Ukraine Association Agreements outlining the fundamental objectives of the dialogue, the need to reform the governance system in the context of good governance is directly conditioned in contexts:

first, responding to global and regional challenges and major threats on the continent;

secondly, the strengthening of respect for democratic principles, the rule of law, and other fundamental human rights and freedoms (Association Agreement between the European Union and the European Atomic Energy Community and their member states, of the one part, and Ukraine, of the other part, 2014).

In the developed Western countries, especially the western front of the EU countries, the system of state administration is identified with the category of "public administration", which essentially demonstrates, first of all, good (proper) mechanisms of governance to its own citizens through the prism of ensuring the implementation and protection of fundamental rights and freedoms of man. On the other hand, public administration establishes effective protectors, such as the clarity of the limits of the use of administrative coercion, the strict counteraction to economic offenses, especially in the field of taxation and activities in the field of prevention of corruption risks.

At the present time, it is obvious that in the context of the global accelerated development of IT systems, the development and introduction of new IT mechanisms in the management system, for example, such as a mechanism for electronic document management, the provision of administrative e-services, the replacement of physical resources by technological in various market areas, Ukraine considerably lags behind in comparison with Western countries. The same applies to the state control system in Ukraine, which urgently needs radical changes in the rethinking of goals and objectives in the spirit of promoting the constitutional rights and freedoms, as well as practical means and mechanisms of governance, vertical and horizontal coordination of the interaction of public administration bodies under continuous updating of e-services within the framework of IT space. This is not so much about modern technological IT innovations inherent in economically developed countries, where a stable financial system (for example, G7) but the banal borrowing of good governance practices that should simplify and facilitate access of citizens to the public service and the provision of administrative services.

It should be noted that the current governance model formally corresponds to democratic standards and

provisions regulated by the Constitution but, in fact, the level of well-being of the population, financial and socio-economic statistics show a significant dissonance with the EU countries, in so far as it concerns the countries of the eastern front of the EU, which at the time of obtaining Ukraine's independence were at the same level of development, and by individual indicators, even inferior. Therefore, it is quite obvious that the current system of public administration is not effective and there is no ability of qualitative influence, coordination, and control over the individual spheres, especially the national economy and spheres of management. In turn, this indicates the ineffectiveness of the administrative mechanism, in particular, its implementation both in the vertical and horizontal planes.

Accordingly, this situation requires an urgent response on the part of the political leadership of the state and public institutions, the mutual consolidation of forces and resources aimed at improving the system of state administration in terms of providing administrative services on the example of public administration.

2. A general review of the provision of administrative services by public administration bodies

Note that in recent years Ukraine has made significant efforts towards reforming and updating the public administration system. First of all, in the period from 2012 to 2018, the regulatory framework was systematically updated, in particular, with the adoption of Laws "On Administrative Services", "On Civil Service" "On Voluntary Association of Territorial Communities", amendments to the Laws of Ukraine regulating the administrative and legal status of public administration bodies, law enforcement agencies, the judicial system and legal proceedings regarding bringing their activity to the EU standards, establishment of the system of anti-corruption agencies (NABU, SAP, NACP), and the improvement of administrative procedures for administrative, civil, commercial, and criminal proceedings. Thus, a large-scale administrative reform, which continues to this day, has been launched, covering virtually all areas and spheres of public administration.

A particular attention should be paid to the results of the administrative reform, which show and demonstrate real changes in various areas of public administration. A striking example, reflecting qualitative changes in governance mechanisms and principles, should be considered the introduction and further expansion of a network of administrative service centres. In this context, the bodies of revenues and fees (now the State Fiscal Service) were among the first public bodies that established the practice of creating and distributing profile centres for the provision of administrative services. Starting from 2010, taxpayer service centres as

centres where taxpayers receive tax services (e-services), which has facilitated and accelerated procedures for obtaining administrative services, began to function at the state tax inspectorates.

Therefore, we can state that the positive practice established by the bodies of incomes and fees for the establishment and operation of administrative service centres has spread in almost all spheres of public administration, in executive bodies and local self-government.

The reform is associated with the improvement of the procedure for providing administrative services, started in 2012 since the adoption of the Law "On Administrative Services" (at the level of legislative regulation), actively implemented and realized in virtually all territorial executive authorities and local self-government bodies. Typically, in the abovementioned bodies, administrative service centres, which activities are divided according to the principles of "front and back-office" and "single window", operate as separate structural subdivisions or workplaces.

On this occasion, proposals for the introduction of virtual offices of electronic services are welcome, as well as their advantages in the context of comparing the mechanisms for the provision of administrative services, in particular:

- introduction of new organizational and technological forms of providing administrative services to citizens, achieving maximum transparency, ensuring openness and equality of conditions when considering appeals, providing information and consulting services, ensuring the legal rights and interests of the subjects of appeal;
- organization of electronic document management between subjects of the provision of administrative services and ASC in the process of service providing;
- provision of electronic services to subjects of appeal in the process of obtaining administrative services such as creating a profile in the user account, electronic consultation, a previous appointment to the administrator of the ASC, review of information about the state of affairs, viewing of electronic messages (Kalynets, 2015).

In turn, specialists of the National Institute for Strategic Studies consider the following priority directions to improve the procedure of administrative service provision:

- introduction of information technologies in the work of the ASC (preliminary download of the application and scanned documents via the Internet, the ability to track the status of queue at administrative service centres and its territorial units on the website of the centre, integration of information systems of state bodies and local self-government into the Unified State Portal for Administrative Services);
- improvement of the quality of the system of providing administrative services (mechanisms, control, monitoring, and feedback);

- improvement of the interaction of local self-government bodies and central executive authorities (National Institute for Strategic Studies).

The procedure for the provision of administrative services is the order of providing administrative services fixed in the flow chart in order to realize the rights, freedoms, and legitimate interests of the subjects of appeal. According to the scholar, the procedure involves three stages:

- registration (execution) of the appeal of the subject of the appeal;
- processing of the application and registration (approval) of the result of the administrative service provision;
- issuance of the result of the administrative service provision and its registration (Bukhanevych, 2015).

From the position of the legislator (provisions of the Law "On Administrative Services"), the procedure for providing the relevant service is regulated precisely in the flow chart of the administrative service, as it is an internal document that reflects:

- stages of appeal processing;
- structural divisions and officials responsible for the progress of the case (appeal) in stages;
- terms of execution of each stage;
- possible results and methods of obtaining an individual administrative act (in case of satisfaction of the application);
- in some cases (depending on the subject of the service provision (administrative body)), the scheme of the successive execution of stages of the administrative service provision is given.

If we consider more widely the procedure for providing administrative services based on the provisions of the Law, it is worth paying attention to:

First, the delineation of mechanisms for the provision of administrative services through the Administrative Service Centres and the Unified State Portal for Administrative Services.

It should be noted that on the practical side most of the administrative services are provided in the ASCs, which operate in the formats of the working body or structural subdivision of the local state administration or local government where the administrators (the officials of the body that created the ASC who are responsible for the organization of administrative services' provision) through the interaction with the subject of the provision of administrative services.

The organization of the functioning of the ASC can be conditionally divided into activities within the front office and back office, where the front office is the office space (premises), in which there are waiting room and workplaces of administrators of the ASC, where the contact with the subject of appeal occurs; in turn, the back office is a set of structural units, jobs of officials responsible for the processing of the application and the adoption of interim and final decisions on the provision of administrative services.

3. Practice and procedure of providing administrative services to taxpayers

The best example of the successful introduction, functioning, and further expansion of the network of administrative service centres is the activity of taxpayer service centres acting as an organization that provides comfortable conditions for receiving certain information by taxpayers regarding the receipt of statements, issuing administrative certificates, registration of necessary applications, for successful business and cooperation with revenue and fee bodies. The appropriate administrative service centre is the structural unit (establishment) of the tax inspectorates of the State Fiscal Service, the purpose of which is to provide administrative tax services through the implementation and observance of statutory procedures. The administrative service centre provides administrative tax services through the informing, counselling the payers, visitors of the centre, and performing the established actions by authorized employees of the tax inspectorates at the centres (acceptance, processing, service of documents, making a decision on the request, issuing an administrative act).

At present, taxpayer service centres provide administrative services in the following areas:

- issuance of certificates and permit documents;
- reception of tax reporting and incoming correspondence;
- servicing of taxpayers;
- services related to customs operations;
- administration of a unified social tax.

The legislator establishes the following procedure for the provision of administrative services, which provides for the use of the Unified State Portal for Administrative Services, including through integrated information systems of state bodies and local self-government authorities. The relevant portal acts as an informational advisory resource containing information on types of administrative services depending on the field of public administration (as well as services provided through the ASC and e-services provided through accounts registered on web portals of public administration bodies), extracts from the provisions of the information card (legal basis, administrative fee, submission period, the result and method of obtaining the result, grounds for refusal, the order of appeal).

The overall process of providing e-services is regulated by the Procedure of integration of information systems of state and local governments into the Unified State Portal for Administrative Services, approved by the joint Order of the Ministry of Economic Development and Trade of Ukraine and the Ministry of Regional Development, Construction, Housing and Communal Services of Ukraine (Procedure of integration of information systems of state and local governments into the Unified State Portal for Administrative Services, 2016).

Currently, in Ukraine, electronic administrative services are provided by a limited number of actors, among which

leaders are judicial authorities, the State Fiscal Service, and bodies of the National Police. This is determined primarily by the fact that the process of providing electronic administrative services is in transformational state and depends on many factors, in particular, IT awareness of the population, Internet coverage, the effective development of the mechanism for the introduction of electronic signatures and the main *uniform* electronic signature for the provision of administrative services in any body of public administration.

Secondly, the analysis of the procedure for providing administrative services makes it possible to distinguish the typical stages and phases, namely, the phases and corresponding stages of the provision of administrative services, can be the following:

the first phase, an appeal to the TSC (*registration of the account on the web portal of the public administration body in order to receive e-services*) for the provision of administrative services. The stages of the implementation of this phase should include:

- obtaining information on the conditions and procedures for the provision of administrative services (e-services) through an information card placed on the web portal of an administrative body or the Unified State Portal for Administrative Services;
- counselling by the administrator of the TSC on the conditions and procedures for the provision of administrative services;
- submitting an application or filling out an e-form taking into account the mechanism of the previously received electronic digital signature and, in cases provided by law, the necessary supporting documents (identification documents (which certify the citizenship of Ukraine, the identity of a foreigner, a stateless person, or a separate status such as servicemen, internally displaced persons), military registration documents, certificates of registration of civil status acts, transport documents (confirming the granting of a special right to drive a vehicle of the relevant category that certifies the passage of the mandatory technical control of vehicles of the relevant category, the vehicle and its constituent parts, including registration documents), documents on labour activity, labour experience, and salary of a citizen, documents on education and/or professional qualification, scientific degree and academic rank, and documents related to studying provided by educational institutions, medical documents (certificates, conclusions of other documents, provided by healthcare institutions), and documents of medical and social examination, archival documents, court documents (decisions, sentences, decrees, judgements of courts), constituent documents of a legal entity, documents of bodies of trusteeship and guardianship (decisions, conclusions, permits), certificates and documents confirming the right of a citizen to obtain social assistance, documents on state and departmental awards, national awards, and honourable distinctions);

the second phase, *processing of an application for administrative services (e-services)*. Stages of implementation of the appropriate phase are:

- registration of appeal (statement (e-form)) by the responsible structural subdivision;
- verification (processing) of data for compliance with the applicable law of documents, which have been added to the application (indicated in e-form of appeal);

the third phase, *making the decision to apply for or refuse to receive administrative services (e-services)*.

- if the documents meet the requirements of the current legislation: 1) preparation of the decision by passing the application (a package of documents) in the structural unit(s) for making the necessary resolutions; 2) approval of the final decision by the head of the body or another responsible person (mostly one of the deputy chiefs) for satisfaction of the application in the form of orders, decisions; 3) the issuance (receipt) of an individual act of administrative service (passport, certificate, license, testament, document, etc.) in a legally established manner;
- if the documents do not meet the requirements of the current legislation: 1) the preparation of the decision to refuse to issue an individual act of administrative service in connection with the non-compliance with the legislation of list of documents or established requirements; 2) the adoption of a decision to refuse an individual act of administrative service; 3) the issuance (receipt) of a decision to refuse to provide an administrative service.

4. Conclusions

Thus, the procedure for the implementation of the proceedings for the provision of administrative services of

the TSC is a regulatory procedure (regulated by industry-specific regulatory documents (flow charts)) of consistent execution of procedural actions (stages) by officials (administrators (consultants, moderators)) of the TSC regarding for the counselling of the subjects of appeal, registration of the application, referral of application to whom it may concern (to structural units) for processing and imposing a resolution at each stage, and making a final decision on satisfaction or denial in relation to the issuance of an individual certificate of permit, verifactory, registration, licensing, attestation types. The relevant procedure is carried out in three phases: appeal to the CSP (registration of the account on the web portal of the public administration body in order to receive e-services) for the provision of administrative services, processing of applications for administrative services (e-services), decision-making on appeal for receiving or refusing to receive an administrative service (e-services).

The procedure for providing tax administrative services is generally regulated by the rules of the Law "On Administrative Services", however, is endowed with its own peculiarities, which are regulated at the departmental level in flow charts and information cards of administrative services.

An important factor that led to the improvement of the procedures for providing administrative services, in particular to taxpayers, was the process of creating a network of taxpayer service centres within the fiscal service structure. The activities of the relevant centres not only improved the convenience of obtaining tax services but also contributed to the reorientation of the model of the domestic governance system on the principles of good governance.

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