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**MANAGING RISKS OF TAX VIOLATIONS IN DIGITAL ECONOMY**

How to reduce the risks of tax violations in the digital economy? On the one hand, these are new types of tax violations, but on the other hand, there are new opportunities for managing them. Every country faces tax violations. Foreign experience allows us to identify a common set of directions and causes of tax violations. An analysis of the causes of tax violations in the Republic of Belarus makes it possible to single out the general and particular in tax violations, taking into account the taxation system and the mentality of citizens. The task of managing the risks of tax violations is to identify, assess and promptly respond to risks in order to reduce the likelihood of their occurrence or minimize the negative consequences of risks. In the digital economy, all systems are being modernized, including tax administration systems. It seems that the use of IT solutions and the creation of information products will ensure the prevention and prevention of potential violations of the requirements of the legislation on taxes and fees, as well as the possibility of preventive resolution of conflict situations that contribute to tax violations.

The paper assesses risk concentration zones based on the risk criteria used by the tax authorities to select the object of verification, taking into account the trends of the digital economy. A list of risks has been proposed to supplement the Risk

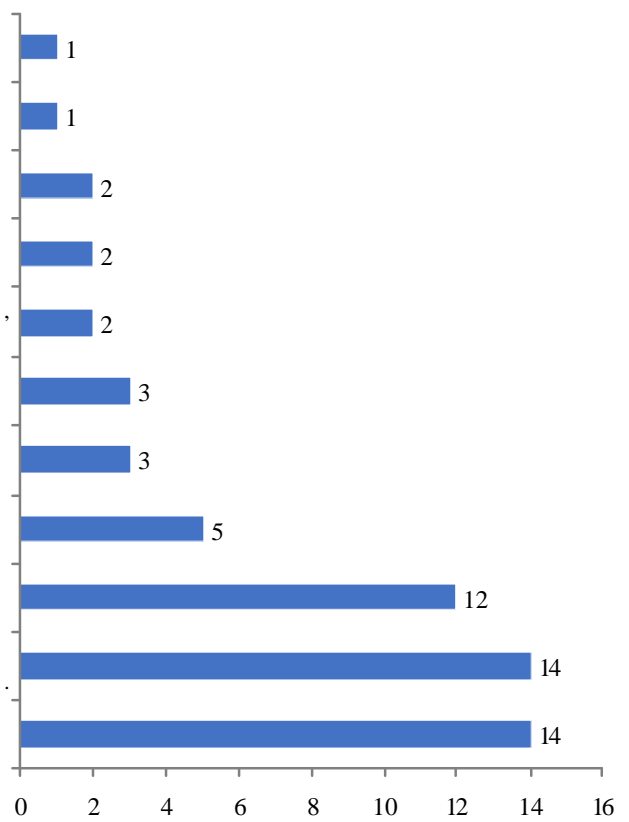


«...» [5].

«...» [6].

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... ( .1).



.1. ( [7])



1.		
I.		*
1.	(Kindle, Apple iTunes Store)	-
2.	(First Direct, ING Direct, Revolut)	
3.	(Amazon, Uber, Airbnb, Booking, eBay, Alibaba, Tencent, Expedia)	
4.	(Google, Amazon, LinkedIn, Alibaba, Instagram, LinkedIn, WhatsApp, Skype, Waze, YouTube, Fitbit)	

\*

[12]

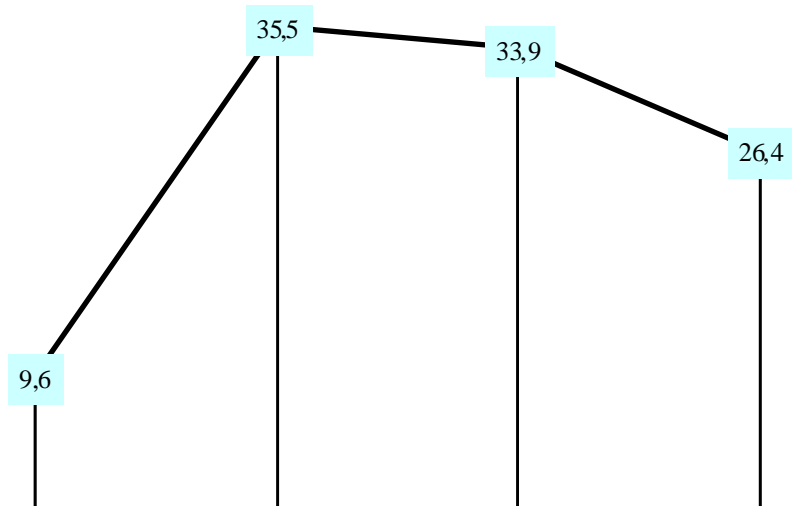
2020  
 (26,8%),  
 (7,4 %).  
 (23,5 %) (26,4 %)

2.

\*

, %				
			-	
	70,0	65,1	42,2	59,1
	53,0	68,6	39,0	53,5
	35,3	40,1	24,3	33,3
	9,6	35,5	33,9	26,4
	73,7	33,0	24,8	43,8
-	55,0	5,7	9,9	23,5

\* [13]



.2.

[13]

« » (9,6 %) -  
 « » (35,5 %), -  
 (33,9 %) (2). -







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