

ANALYSIS AND PRACTICE OF CONDUCTING TAX AUDITS IN OUR COUNTRY

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Abstract

In this article, a study by the tax authorities of ways to improve the methodological foundations of a desk tax audit and evaluate their effectiveness was carried out, conclusions and suggestions were formed as part of the study.

Keywords: tax, budget policy, budget, tax administration, financial control, tax audits, cameral control, tax audit, international auditing standards, regulatory analysis, tax revenues, tax incentives, tax rate.

Introduction In most countries of the world, priority has been given to the effective organization of tax control based on the mechanism of successful collection of tax debt, ensuring the regular receipt of tax revenues set (planned) to the state budget. The main directions of tax control are focused on the introduction of various modern methods of organizing tax audits based on the activity of monitoring the compliance of enterprises with the legislation on taxes and levies, and with this process, the need to deepen scientific research works is increasing. In particular, the work carried out on the activity of camera control shows that today there is sufficient methodological support for audit. In this field. the adopted laws and legal documents on the methodological foundations of tax audits indicate that the methodological provision of the field has been created.

According to its content, it envisages tax control of cases of transfer pricing by business entities when concluding transactions with related parties. transfer pricing means the realization of goods or services by interrelated companies, mainly transnational corporations, i.e. between legal entities belonging to groups of companies, at prices different from market prices. At the same time, there have been changes in the forms of tax control. If the Tax Code, which was implemented in 2008, as forms of tax control, lengthy forms include accounting of taxpayers, accounting of taxation objects and objects related to taxation, accounting of receipts to the budget and state trust funds, camera control, chronometer inspection,



economic manager monitoring of compliance of the number of employees in the report with the actual number, tax audits, thematic express study, use of cash registers with fiscal memory, control over the timely and complete transfer of funds from the sale of property aimed at state income to state income, other mandatory in 2019, tax monitoring was added to the old Tax Code, increasing the number of tax control forms to one. Such forms of tax control had no theoretical foundation. At the same time, the marking of certain types of excise goods, which are not related to any tax control, as well as the introduction of the position of financial inspector in some enterprises, were included as tax control. Such cases were eliminated in the New Tax Code introduced in 2020, and two types of tax control were introduced, namely tax audits and tax monitoring. In the first case, it is carried out on the basis of reports and other necessary information available in the tax authorities about business entities. In the second case, it is carried out by establishing an exchange of information between the business entity and the tax office, and tax inspectors monitor the calculation and payment of taxes in full and on time.

According to the newly revised Tax Code of the Republic of Uzbekistan (Article 138), as well as the decision of the Cabinet of Ministers dated January 7, 2021 No. 1 "On tax risk management, identification of tax payers (tax agents) with tax risk and organization and conduct of tax audits" In the approved "Regulation on the Procedure for Organizing and Conducting Tax Audits", the chamber tax audit "based on the analysis of the tax report, financial report, as well as other documents and data available in the tax authority about the taxpayer's activities, submitted by the taxpayer (tax agent) conducted by"¹ cited as a form of tax control. Of course, there are important conditions for conducting this type of tax audit, which must be conducted based on the order of the head (deputy head) of the tax service body, the last name, first name, patronymic and position of the inspecting persons in this order, the period of the audit, the audited period, the types of taxes and fees being audited, the name and identification number of the taxpayer must be indicated.

As we know, in accordance with the current regulations, tax audits by the tax authorities "in cases of violations of the requirements of the tax legislation, when

¹ Ўзбекистон Республикасининг янги тахрирдаги Солиқ кодекси (138-моддаси), Ўзбекистон Республикаси Вазирлар Маҳкамасининг 2021 йил 7 январдаги “Солиқ хавфини бошқариш, солиқ хавфи мавжуд солиқ тўловчиларни (солиқ агентларини) аниқлаш ва солиқ текширувларини ташкил этиш ва ўтказиш тўғрисида”ги 1-сон қарори билан тасдиқланган “Солиқ текширувларини ташкил этиш ва ўтказиш тартиби тўғрисида Низом”.



appeals from individuals and legal entities are received by the tax authority, which reduce the amount of tax payable or the amount of damage incurred in relation to the tax report previously submitted by the taxpayer. When a revised tax report is submitted, when discrepancies or errors are found in the tax report submitted by the taxpayer, in response to the notification sent by the tax authority to the taxpayer regarding the discrepancies identified in the results of the pre-audit analysis, the taxpayer shall submit a clarified tax report or justifications within ten days from the date of receipt of the notification at least, if there is a risk of violation of the tax legislation determined on the basis of the tax risk management system.”²

According to the Law of the Republic of Uzbekistan "On State Control of the Activities of Economic Entities", "cameral conducted on the basis of the study and analysis of the financial and tax report submitted by the business entity in the prescribed manner, as well as other documents on the activities of the business entity available in the state tax service body State tax service authorities can take the initiative to investigate the financial and economic activities of business entities only in cases where violations are detected according to the control results”³.

In addition, as stipulated in this law, "study and comparison of accounting, financial, statistical, banking and other documents of economic entities in order to control compliance with tax and currency legislation”⁴ inspection (audit) of the financial and economic activities carried out on the basis is carried out in a short and control procedure. A short-term inspection is carried out by supervisory bodies on the basis of appeals from individuals and legal entities about the facts of violations of the law, while a supervisory inspection is an inspection carried out by supervisory bodies over the elimination of violations indicated in the previous inspection by economic entities. In addition, according to the legislation, "inspections of the financial and economic activities of economic entities are carried out in the prescribed manner only by the state tax service authorities, and when these authorities detect signs of

² Ўзбекистон Республикаси Вазирлар Маҳкамасининг 2021 йил 7 январдаги “Солиқ хавфини бошқариш, солиқ хавфи мавжуд солиқ тўловчиларни (солиқ агентларини) аниқлаш ва солиқ текширувларини ташкил этиш ва ўтказиш тўғрисида”ги 1-сон қарори билан тасдиқланган “Солиқ текширувларини ташкил этиш ва ўтказиш тартиби тўғрисида Низом”

³ “Хўжалик юритувчи субъектлар фаолиятини давлат томонидан назорат қилиш тўғрисида”ги Ўзбекистон Республикасининг қонуни. 1998 йил 24 декабрь, 717-I-сон.

⁴ “Хўжалик юритувчи субъектлар фаолиятини давлат томонидан назорат қилиш тўғрисида”ги Ўзбекистон Республикасининг қонуни. 1998 йил 24 декабрь, 717-I-сон



tax and currency related crimes during the inspections, by the Department for Combating Tax and Currency Related Crimes”.

In the course of a camera tax audit, when the tax authority does not submit a re-report based on the application submitted with the results of the timekeeping review, it should deliver the documents to the appropriate structure to take measures to suspend operations on their bank accounts, file a claim with the court for tax collection, based on the application for tax collection, the court it will be necessary to submit the decision to the relevant structure for tax calculation of personal cards. Based on the above analysis, the tax authorities should first of all improve the efficiency of the internal tax inspection, in particular, create an electronic database of external sources, carry out separate monitoring of cash receipts and business entities that produce and sell consumer goods. In addition, when evaluating the effectiveness of the tax authorities, it is appropriate to compare the results of the chamber tax audit and the results of the tax audit, taking into account the positive trends, that is, the decrease in the number of violations of the tax law.

Conclusions and suggestions:

Based on the analysis within the framework of the research work, related to the solution of the problem of ensuring the effectiveness of pre-inspection analyzes based on the use of the "Avtocameral" program in the implementation of tax audits, analysis based on the proposed criteria for VAT and "External source" in conducting the analysis before cameral tax audits through the "Avtocameral" program suggestions for obtaining additional information in the system will be effective in conducting tax audits.

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