

ASSESSMENT OF COUNTERPARTY TAXPAYERS' ACTIVITIES AND IMPROVEMENT OF TAX CONTROL MECHANISMS

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Abstract:

The article covers the theoretical issues of tax audit. The nature of the tax audit norm included in the new Tax Code of the Republic of Uzbekistan has been revealed. The experience of organizing and conducting tax audits in foreign countries is cited.

Keywords: financial control, tax audits, audit, tax audit, international audit standards, report, conclusion, decision.

Introduction

It is known that by the Decree of the President of the Republic of Uzbekistan "On the concept of improving the tax policy of the Republic of Uzbekistan", the main directions of tax reforms in the country were determined. It was noted that starting from January 1, 2020, when selling goods (services), business entities must submit and receive invoices in electronic form, and taxpayers can choose the operator of electronic invoices as they wish.

In order to expand the tax base at the expense of curbing the hidden economy, as a result of the introduction of new instruments of the modern tax administration - electronic invoices, the use of online control cash registers, marking of goods, electronic contract systems, in 2016 the share of the hidden economy in GDP was 59 percent, and in 2021 - by 2018 it was reduced by 7 percentage points or reduced to 52%. This, in turn, had a positive effect on the increase in tax revenues, and in 2021, compared to 2016, the revenues increased by 4 times, in 2023, the State budget revenues were fulfilled by 100.4% compared to the forecast indicators, and the actual implementation amounted to 233.6 trillion soums. increased by 31.7 billion soums or 15.7% compared to revenues. From the beginning of the tax reforms, the main focus has been on reducing the tax burden and creating a favorable competitive environment for business entities, and business entities are actively responding to this.

In order to create relief for business entities and further support them, in accordance with the regulatory documents adopted in recent years:



restrictions on carrying forward losses for business entities in the amount of no more than 60% of the tax base of the current tax period for 10 years were canceled; the mandatory requirement to separately apply to the tax authorities for compensation (refund) of the negative amount of value added tax has been canceled; Transfer the amount of VAT due (paid) on the goods (services) actually received, used for exported goods to disciplined taxpayers who have been providing foreign exchange earnings on time for the last year and have no overdue receivables under export contracts, to the taxpayer's bank account in the Republic of Uzbekistan the accounting procedure was established regardless of the income of the country's currency, and so on.

The problem of eliminating unjustified value added tax (VAT) is emerging as the biggest issue. According to the analysis, by the end of 2022, 857 "suspicious" enterprises with a turnover of 12.6 trillion soms and VAT of 1.67 trillion soms were segmented in 7 stages through electronic invoices and "Tahluka-analysis" software products. Documents on 825 out of 857 enterprises were sent to law enforcement bodies due to the large amount of damage to the budget (in 1 entity, tax audits were not carried out, in 10 entities the discrepancy was not identified, in 16 entities they submitted a re-report on the identified discrepancy, in 2 entities a criminal case was previously initiated, Final tax audit was conducted in 3 of them) and criminal case was initiated against 40 of them. 22.6 billion soms of VAT of the deregistered and counterparties were taken into account due to the complete elimination of the deficiencies identified in 13 enterprises as a result of the tax audits, including the cases that were considered "suspicious". 17,594 out of 17,956 contractors (99.9 percent) who worked with "suspicious" enterprises as part of the control measures for counterparties were sent notices about their unjustified calculation of VAT amounting to 1.6 trillion soms and to eliminate their errors, 101 "suspicious" enterprises identified in the 4-stage process 5 enterprises were deregistered based on the conclusion of the chamber tax inspection carried out in the enterprises (3 unspecified, 2 clusters), and it was determined that tax control measures will not be implemented against 303 of their counterparties. In 17,022 enterprises, a cameral tax inspection was appointed, and in 16,999 enterprises (99.8 percent), cameral inspections of 1,617 billion soms of unjustified VAT sums were completed.

As a result of the inspections, it was confirmed that 16,608 counterparties (98.8 percent) worked with "one-day" firms for 1,505.5 billion soms, of which 3,913 voluntarily submitted re-reports for 160.8 billion soms, 110 (0.6 percent) were



partially approved for 24.5 billion soums, 392 (2.2 percent) were refunded for the submission of supporting documents amounting to 87 billion soums. In accordance with Article 266 of the Tax Code, 1,448 billion soums were adjusted to the amount of VAT recorded in the financial statements of 068 enterprises, the tax debt of 84 billion soums resulting from the corrections made to 5,823 enterprises with a low tax risk level (up to 50 million soums) was paid. the deadline was extended until December 31, 2023, and 785 subjects who recognized their shortcomings and applied were allowed to pay 102 billion soums of VAT in equal shares until December of this year.

It is known that in accordance with Article 138 of the Tax Code, the chamber tax audit regarding the compensation of the VAT amount is carried out without the order of the tax authority within thirty days from the date of notification of the tax authorities about the compensation (refund) of the negative amount of value added tax when the taxpayer submits a tax report for the tax period. , it is determined to be carried out in the manner established by the Cabinet of Ministers. According to the results of the chamber's tax audit, the application for making changes to the tax report shall not be recorded in relation to the reimbursement of the VAT amount. In paragraph 25 of the "Regulation on the Procedure for Reimbursement of VAT Amount" approved by the Cabinet of Ministers Resolution No. 489 dated 14.08.2020, when VAT is not calculated (full (when not calculated) is indicated as a basis for refusing to reimburse the tax amount.

In practice, even if some suppliers calculate VAT and submit reports to the tax authority, there are cases where they stop their activities without paying the amount of tax due to the budget and incur bad tax debt.

As a solution to this problem, the norm stipulated in Article 138 of the Tax Code: if discrepancies and (or) errors are found in the tax report submitted by the tax authority with the information available in the tax authority, it is introduced to send a notification to the taxpayer through the taxpayer's personal office about making appropriate corrections to the tax report. it is appropriate to do. If the taxpayer does not submit the clarified tax report or the basis of the differences according to the notification of the relevant corrections, the non-fulfillment of the obligation shall be the basis for the tax authority to appoint a chamber tax audit of the taxpayer and to reject the application for compensation of the tax amount. Also, in paragraph 25 of the Regulation mentioned above, in the event that VAT is not calculated (incompletely calculated) and not paid (not fully paid) by the taxpayer and the counterparties involved in the sequence of operations for the supply of goods



(services), the amount of tax calculated from these counterparties shall be deducted from the refundable tax amount. We believe that it is necessary to introduce a rule providing for deduction and to make amendments to Article 266 of the Tax Code, which stipulates that the taxpayer pays the amount of tax specified in the electronic invoice for the goods (services) actually received to the single treasury account and has the right to take into account the amount of this paid tax.

Another problem is that in paragraph 25 of this Regulation, the taxpayer and the counterparties involved in the sequence of operations for the supply of goods (services) to him are grounds for refusing to reimburse the amount of tax when VAT is not calculated (incompletely calculated). In practice, even if some suppliers calculate VAT and submit reports to the tax authority, there are cases where they stop their activities without paying the amount of tax due to the budget and incur bad tax debt. According to the requirements of the regulation, the buyer, taking into account this amount of tax, has the right to claim compensation for the resulting negative VAT difference, and has to return from the budget the amount of tax not paid to the budget according to the VAT chain.

As a solution to this problem, in paragraph 25 of this Regulation, in the event that VAT is not calculated (incompletely calculated) and not paid (not fully paid) by the taxpayer and the counterparties involved in the sequence of operations for the supply of goods (services), the amount of tax calculated from these counterparties is refunded. It is desirable to introduce a rule providing for the deduction of the amount, as well as to amend Article 266 of the Tax Code, which stipulates that the taxpayer shall pay the amount of tax specified in the electronic invoice for the goods (services) actually received to the single treasury account and have the right to take into account the amount of this paid tax. We consider it appropriate. In this way, the counterparty will prevent the compensation of the tax not paid to the budget in the VAT chain from the budget.

Some taxpayers have been showing goods as balances in reports without issuing invoices. In order to prevent this problem, in our opinion, it is appropriate to divide the taxpayers who have a negative difference from the value added tax at the account of the balance of goods in the reporting period of two consecutive months and more, into segments using the criteria for identifying suspicious product balances, and tax control should be carried out in taxpayers with a high level of risk.

The problems related to the analysis of the indicators of the tax reports of counterparty enterprises in terms of tax risk were also mentioned above, and as a practical expression of this, line 01041 "Export of goods (in foreign currency) from



the beginning of the current year" and line 01042 "From the beginning of the year" of the VAT report 6 It can be mentioned that the foreign exchange receipts received for the goods sent for export are manually filled in by the enterprises through calculation, sometimes the cases of filling these lines in soums by the enterprises can be observed, which in turn causes some inconveniences for the entrepreneur and for the tax collectors.

In our opinion, as a scientific solution to this practical problem, line 01041 of Appendix 6 of the VAT report "Export of goods (in foreign currency) since the beginning of the current year" and line 01042 "Foreign exchange income received for goods sent for export since the beginning of the year (in foreign currency) TSOYAE (We believe that it is necessary to connect foreign trade operations with a unified electronic information system. Because the information of this program (TSOYAEAT program) works in real time. Through this, both entrepreneurs and tax collectors will be provided with automatic information on how many products have been exported this year, and how much foreign exchange funds have been received from exports. This saves time for redundant calculations.

The following proposal is put forward as a scientific-practical solution to this problem. That is, by integrating the database of the Tax Committee with the Customs Committee and the Central Bank, it is desirable to stop requiring excessive documents from taxpayers and to cancel the filling of the following information (document attachments): in order to determine whether the exported goods have actually left the territory of the republic, the person carrying out the release of the goods a customs cargo declaration marked by the customs authority for the export of goods from the customs territory of the Republic, the fact that the customs authority located at the point of transfer from the customs territory has a mark confirming that the goods have been sent to the designated country, that the exported goods were actually imported in the second, i.e., foreign country (the name of the importing legal entity, the value of the goods, size, quantity) confirming information, information of the Central Bank on currency receipts in each part of the contract to bank accounts for exported goods, and so on. Because the requirement of this information causes the counterparties to worry additionally, and is the basis for their tax evasion. One of the problems in the tax administration related to the activities of tax-paying counterparties on the basis of tax control is that according to Article 138 of the Tax Code, the cameral tax audit regarding the compensation of the amount of VAT) within thirty days from the date of notification, without the order of the tax authority, is determined to be carried out in accordance with the procedure



established by the Cabinet of Ministers, which has a negative impact on the activities of counterparties.

In this regard, the norm provided for in Article 138 of the Tax Code: if discrepancies and (or) errors are found in the tax report submitted by the tax authority with the information available in the tax authority, it is introduced to send a notification to the taxpayer through the taxpayer's personal office about making appropriate corrections to the tax report. it is appropriate to do. Because, if the counterparty taxpayer does not submit the clarified tax report or the basis of the differences according to the notification of the relevant corrections, the non-fulfillment of the obligation will be the basis for the tax authority to appoint a chamber tax audit of the taxpayer and to reject the application for compensation of the tax amount.

Conclusions and suggestions

Based on the above, the following suggestions can be made: According to the banking legislation on temporary restriction of making further payments to foreign partners by economic entities that have allowed overdue receivables for import operations until this debt is completely eliminated. change is proposed.

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