

ISSUES OF CONDUCTING A MOBILE TAX AUDIT AND IMPROVING ITS IMPLEMENTATION IN THE REPUBLIC OF UZBEKISTAN

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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:

The reforms that have been carried out in our republic until now have covered all areas and caused the development of the areas. Improvement of tax legislation and tax system in the Republic of Uzbekistan allows to increase the efficiency of tax administration and tax control. In particular, the Decree of the President of the Republic of Uzbekistan No. PF-6098 dated October 30, 2020 "To reduce the level of the hidden economy in our country, to create equal competitive conditions for conducting business activities, including regulation and reducing the administrative burden, to comply with the requirements of tax legislation "automation of procedures and simplification of its procedures" have been defined. Ensuring the implementation of these tasks increases the need to study tax audits and requires the improvement of the theoretical, methodological and legal foundations of this field. Mobile tax audits are carried out through the unified system of electronic registration with the notification of the representative for the protection of the rights and legal interests of business entities under the President of the Republic of Uzbekistan. the command is issued and the verification program is attached to it.

When conducting a mobile tax audit, the following are checked:

- identification of taxation objects;
- Timing inspection;
- Checking the use of cash register equipment and payment terminals;



- Checking the compliance of the actual number of taxpayer employees with the number of employees reflected in the tax report;
- Checking compliance with tax legislation in markets, shopping complexes and parking lots adjacent to them;
- Check compliance with trade and service rules;
- Checking the volume of minerals actually mined by taxpayers who use the subsoil;
- Verification of timely execution of payment orders of taxpayers and collection orders of tax authorities by banks;
- Verification of compliance by residents and non-residents with the legislation on currency regulation;
- Inventory of assets and liabilities, etc.

Resolution No. 1 of the Cabinet of Ministers of the Republic of Uzbekistan on January 7, 2021 "On tax risk management, identification of tax payers (tax agents) with tax risk and organization and conduct of tax audits" ¹ mainly, checking the use of cash register equipment and payment terminals is carried out directly at the place where the taxpayer trades or services are performed. Checking the use of cash register equipment and payment terminals can also be carried out by conducting a control purchase.

During the implementation of control of the use of cash register equipment and (or) payment terminals, the following are checked, among others: compliance with the requirements of the relevant legislation of the control-cashier equipment and the settlement terminal used by the taxpayer (including the order of the President of the Republic of Uzbekistan on September 6, 2019 "Introduction of modern information technologies into the settlement system in the field of trade and services and this Decree No. PF-5813 of the Cabinet of Ministers of the Republic of Uzbekistan on November 23, 2019 "On measures to strengthen public control in the field" "Measures to ensure the use of online cash registers and virtual cash register system 943 and compliance with the requirements of other legal documents); providing customers with cashier's check or other documents equivalent to it; acceptance of payments by bank cards, issuing of payment terminal checks and cash register checks to customers;

¹ Ўзбекистон Республикаси Вазирлар Маҳкамасининг 2021 йил 7 январда “Солиқ хавфини бошқариш, солиқ хавфи мавжуд солиқ тўловчиларни (солиқ агентларини) аниқлаш ва солиқ текширувларини ташкил этиш ва ўтказиш тўғрисида”ги 1-сонли қарори.



issues of artificially increasing or decreasing the price of the sold goods and the displayed price depending on the form of payment by cash or bank cards.

The following persons may be involved in the process of procurement of control:

- an individual (representative of a legal entity) who applied for a tax violation;
- employees of a legal entity providing "impartial buyer" service;
- Individuals engaged by tax authorities on the basis of civil contracts in accordance with the procedure established by the State Tax Committee of the Republic of Uzbekistan;
- Representatives of the Federation of Consumer Rights Protection Societies.

A mobile tax inspection report is drawn up on the results of comparing the amount of cash balance in the cash register of the taxpayer with the amount of cash receipts reflected in the cash register. The inspection number and date, if necessary, are indicated in the document of the mobile tax inspection. Also, the name of the tax payer under investigation with the date and number of the order authorizing the inspection by the employee conducting the inspection, reflecting the F.I.Sh.

Any independent adult who has purchased goods or services, who is not interested in the result of the inspection, and is important for the implementation of tax control, to provide instructions on the use of cash register techniques and payment terminals during mobile tax audits Persons with known cases may be involved. The persons who have carried out the control purchase must hand over the purchased goods to the officials conducting the mobile tax inspection of the tax authority upon completion of the control purchase.

The report of the result of the control purchase is drawn up and signed by the official conducting the mobile tax inspection, the person who carried out the control purchase and the inspected person (Appendix 2). A copy of the report on the transfer of control purchase is given to the taxpayer with a signature confirming receipt of the copy of the report. In cases where the taxpayer refuses to sign and (or) receive a copy of the audit report, the official conducting the mobile tax inspection shall make a corresponding entry in the report.

In the course of our research, based on the study of normative documents, we would like to propose to include some proposals related to the process of checking the use of cash registers and payment terminals in the Tax Code of the Republic of Uzbekistan. In particular, Article 221 of the Tax Code. "Violation of the procedure



for using cash register equipment and payment terminals" includes the fact that the use of cash register equipment and (or) payment terminals is mandatory, and the sale and provision of services without their use. 5 million it is written that it will cause a fine in the amount of soums. But some business entities use electronic payment channels (Payme, Click) and plastic cards of individuals to receive money for sold goods (services) in order not to be taxed, as well as not to exceed the specified income limit. For information: according to the Central Bank, 2.3 trillion soums were transferred to personal plastic cards of 9.5 thousand individuals. During the 9 months of this year, the funds received by individuals' bank cards amounted to 382.6 trillion soums, an increase of 88.7% compared to the same period last year (179.8 trillion soums). Of this, 121.9 trillion soums are card-to-card transfers.

Taking this into account, Article 221. Change "Violation of cash register equipment and the procedure for using payment terminals" in the following order:

When the use of cash register equipment and (or) payment terminals is mandatory, performing trade and providing services without using them, as well as writing receipts to the buyer, issuing vouchers, checks or similar documents sale of goods and provision of services without providing such documents as required (including payments for goods (services) from individuals to bank cards of individuals in order to avoid using cash register equipment and (or) payment terminals acceptance), as well as refusal to accept payments through payment terminals, will result in a fine of five million soums.

Based on the above, it should be said that the mechanism of mobile tax inspection should be constantly improved. Expanding the types of mobile tax audits, developing and implementing measures to prevent tax violations by taxpayers are among the urgent tasks of today.

At the same time, if we rely on the statistical analysis of the years in the above-mentioned tables on tax audits, the symptoms of tax crimes, hidden economy and tax evasion by taxpayers have not decreased, but the tax procedure has improved. - we consider it a negative situation that the principles are improving more and more. In addition to protecting the interests of taxpayers, we would also recommend paying attention to other aspects of preventing them from falling into situations such as tax evasion, and conducting scientific researches that will form high moral qualities as honest taxpayers.



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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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