

## FOREIGN EXPERIENCES OF DEVELOPED COUNTRIES IN THE ORGANIZATION OF TAX CONTROL

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### Abstract:

The article covers the issues of developing scientific proposals and practical recommendations aimed at improving tax audits in the context of the digital economy. 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.

**Key words:** financial control, tax audits, audit, tax audit, international audit standards, report, conclusion, decision.

### Introduction:

In order to improve financial control in our country, including tax control, which is a component of it, it is appropriate to study advanced and modern foreign experience and use its positive aspects in the practice of our economy.

Article 5 of the Draft Law of the Republic of Uzbekistan "On State Tax Service" (new edition) describes tax control as follows: It consists of accounting of private objects, control over compliance with tax legislation by taxpayers and tax agents.

It should be recognized that the main task of tax control is to ensure the legality and effectiveness of tax collection. "It is the absence of an official single system of criteria that allows to assess the level of conscientiousness of taxpayers with sufficient impartiality. The consequences of this situation are the significant subjectivism inherent in the system of internal tax control in the modern form and the sharp increase in the number of tax disputes that have occurred in the last decade. Tashkent davlat iqtisodiyot universiteti"<sup>1</sup>.

<sup>1</sup> Комарова Е.И. Развитие налогового контроля в России и оценка его эффективности // Современные проблемы науки и образования. 2015. № 1 (ч. 1)



Tax control by tax authorities, accounting of taxpayers, objects of taxation and objects related to taxation, receipts to the budget and state special funds, tax audits, tax monitoring and tax it is carried out in other forms provided for by law”<sup>2</sup> The experience of many foreign countries was studied in the creation of this law and the definition of tax control.

Using the experience of the US tax system, we will consider the organization of tax control and its legal and regulatory basis. Tax control in the US, including tax audits, is carried out by the US Internal Revenue Service (IRS), an organization established by US law. This department is part of the US Treasury Department.<sup>3</sup>

The methodology of selecting the subject of tax audit includes the use of various methods of selecting taxpayers. In many foreign countries, tax authorities use a combination of methods of random and special selection of taxpayers. But unlike the Russian practice, the ratio of these methods is completely different abroad. For example, in the United States, only 0.05% of the total number of taxpayers is audited through random checks<sup>4</sup>.

"Taxes are the price of a civilized society" - the inscription on the facade of the US Department of Internal Revenue (IRS). The federal tax authority in the United States is the Internal Revenue Service (IRS). State tax authorities operate at the level of entities. Also, in the United States, the IRS has a Tax Investigation Division - the Office of Tax Investigations, which conducts swift investigative activities against unscrupulous taxpayers. The IRS is overseen by the Treasury Department, monitors compliance with tax laws, monitors the accuracy and completeness of information on all tax return forms filed, and administers income tax, gift tax, and is responsible for collecting federal taxes<sup>5</sup>.

“Each IRS tax office consists of 6 divisions: Administrative, Licensing, Data Processing, Tax Collection, Tax Compliance, and Investigations.”<sup>6</sup>.

<sup>2</sup> Ўзбекистон Республикасининг “Давлат солиқ хизмати тўғрисида”ги (янги тахрири) Қонун лойиҳаси. <https://regulation.gov.uz/uz/d/67058>. 9.09.2022.

<sup>3</sup> Книга Данных Налогового управления США за 2019 год <https://www.irs.gov/ru/about-irs/the-agency-its-mission-and-statutory-authority>. 9.09.2022.

<sup>4</sup> Яковлев Д. И. Проблемы правового регулирования проведения камеральной и выездной налоговых проверок // Вестник Саратовской государственной юридической академии. – 2020. – №. 1 (132).

<sup>5</sup> Шешукова Т.Г., Баленко Д.В. Развитие налогового контроля: опыт зарубежных стран // Вестник Пермского университета. Экономика. 2013. № 3(18). С. 122-128.

<sup>6</sup> Тютюрюков Н.Н. Налоговые системы зарубежных стран: Европа и США. М.: Дашков и Ко, 2002. (102 с.) 174 с.



“US tax authorities are closely cooperating with taxpayers. They provide a wide range of services aimed at voluntary compliance with tax obligations. This includes providing advice through call centers or through direct contact, distributing booklets with instructions on how to complete declarations, and working closely with associations. There is also a "Hotline" to which any resident who has suspicions or reliable evidence of violation of tax legislation by a subject of tax legal relations can contact. In this case, the name of the company, the STIR of the taxpayer, the description of the fact of the violation, the time period to which the violation is relevant, the estimated amount of hidden income, and the name must be indicated. applicant's address, telephone number. Voluntary whistleblowers can count on a bonus of up to 10 percent of identified debts, but no more than \$100,000”<sup>7</sup>.

In addition, the IRS has very broad powers to restrict the activities of tax evaders. The IRS has the right to seize the taxpayer's bank account or property, in case of failure to submit a tax return, the inspector has the right to obtain information about the taxpayer's income from other sources and independently calculate the tax. In the event of a particularly malicious violation of the law, the tax authorities have the right to close or suspend the activity of his enterprise, withhold tax from wages, and deprive him of the right to engage in private practice. Banks have the right to refuse a loan to such a taxpayer.

In general, measures aimed at the implementation of tax control in the United States are very effective. Over the years, enforcement costs have averaged 48 cents per \$100 in tax revenue. Mass media are actively promoting the rejection of all forms of tax evasion and tax incentives.

For the practice of tax control in our country, it is very important to study the experience of organizing tax control in France. The French tax code provides all necessary measures to control tax evasion. In France, the tax code is updated every year with the approval of the Budget Law.

The audits examine the declarations entrusted to the centers that send notices to taxpayers established in each tax department. Tax officials carry out two types of control. They work with declarations at their workplaces (cameral control). The information provided in the database is compared with the declarations, inconsistencies are often found at this stage, and the inspector requires appropriate

<sup>7</sup> Кашин В.А. О налогообложении доходов граждан // Финансы. 2012. №8. С. 40-44



explanations from taxpayers. Mobile tax audits are conducted when a taxpayer is suspected of tax evasion.

In conclusion, it is necessary to pay serious attention to the possibilities of applying the experience of foreign countries to the state, in particular, direct tax authorities. The tax control experience of the developed countries of the world should be used in the tax control practice of our country. Also, in order to achieve their effectiveness, it is necessary to use mechanisms that are subjected to repeated changes, correct analysis and adaptation of existing experiences to our practice.

### Conclusions and suggestions

Based on the above, the following suggestions can be made:

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 research that will form high moral qualities as honest taxpayers.

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