

METHODOLOGICAL BASIS OF TAX AUDITS IN UZBEKISTAN

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Annotation

In this article, research was conducted by the tax service authorities on ways to improve the methodological basis of tax control and tax audits and evaluate their effectiveness, and conclusions and suggestions were formed within the framework of the research.

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 of the countries of the world, scientific research is being carried out to determine the ways to ensure the regular arrival of tax revenues set (planned) to the state budget, to effectively organize tax control based on the mechanism of successful collection of tax debt. Scientific research in this regard, such as improving the scientific and methodological basis for assessing the effectiveness of tax control, revealing the conceptual features of tax control and its form of tax audits, introducing their effective modern methods and tools, applying advanced foreign experiences in conducting tax audits to the national tax system is one of the priority areas of work. Conducting tax audits, which are important parts of tax control, like any process or mechanism, requires certain organizational mechanisms. In the methodological foundations of tax audits, its organizational stage is an important methodological step in the implementation of its other stages. It is important to determine its specific aspects when organizing tax control. If the organizational aspects of tax control are organized correctly, it is important in the methodical implementation of tax audits. The first step in administrative forms is the adoption and development of laws and other regulatory documents related to tax control, and the organization of competent bodies that carry out tax control and defining their tasks are mury stages. Of course,



among the administrative forms, making financial decisions is an administrative process. In the organization and implementation of tax control: development of forms and methods of implementation of tax control, introduction of tax control implementation mechanisms, ensuring compliance of tax payers with tax control obligations, assessment of the effectiveness of tax control, results of tax audits There are also stages such as analysis and drawing conclusions, which, in our opinion, are among the economic forms of tax control.

In our opinion, the preparatory stage of tax audits is based on the segmentation of taxpayers' activities, determining their level of tax risk, based on it, determining the types of tax audits, identifying specialists who conduct tax audits, preparing documents, appointing additional experts depending on the content of the tax audit, and conducting the tax audit. It is effective if the interrelated sequential processes such as the formulation of the transfer program and the necessary questions are carried out.

As we noted, it is of great importance to determine the level of tax risk of taxpayers in preparation for tax audits, as is the practice of the world. In accordance with this, it is clarified what type of tax audit should be carried out, although it is suggested that tax risk determination is part of the practical stage of tax audit, but it serves more organizational aspects. Of course, determining tax audit specialists and, if necessary, appointing experts is also crucial at this stage. Because the effectiveness of tax control and inspections is played by the knowledge, level, experience and moral character (not giving in to greed) of those who implement it. That is why it is necessary to pay special attention to these elements at the preparatory stage of tax audits, which requires great vigilance and correct decision-making from the managers of tax authorities.

It should not be forgotten here that it is important to base tax audits on documents. Giving priority to external sources that are not based on documents loses the objectivity of the audit, leads to the effectiveness of tax audits, and may lead to the creation of additional mechanisms that negatively affect the activity of the taxpayer. Of course, in the tax audit, it is necessary to rely on the opinion of the experts, and special attention should be paid to the fact that the expert of the tax authority conducting the tax audit is based on the documents. Also, based on the principle of efficiency of tax audit, it is not necessary to approach from the point of view of



attracting additional money to the budget as a result of tax audits with a non-objective approach. Each process or mechanism has its own elements, these elements combine to ensure the operation and movement of that mechanism. Similarly, tax audits have their own elements.

One more thing should be noted here: PF-21 of the President of the Republic of Uzbekistan dated February 10, 2023 "On criteria for categorizing business entities and measures to further improve tax policy and tax administration" In accordance with the Decree no. According to the Decree on ", 2023 Since March 1, taxpayers have been given the right to directly appeal to the court the decisions made by tax authorities on the results of mobile tax inspections and tax audits. In addition, methods such as making conclusions by submitting suspicious documents to the tax payer for expert examination, conducting investigations in cooperation with law enforcement and investigative bodies, involving experts in tax audits and relying on their conclusions are also used. can be called mixed (hybrid) methods.

According to the current regulations in Uzbekistan, explaining the current legislative documents and amendments to them, recommendations aimed at preventing violations of their requirements, as well as providing tax, customs and other payments to the business entity based on the characteristics of its activity. Preventive measures are held to explain benefits and preferences. This is mainly "organization of legal propaganda, seminars, explanatory works and practical trainings without going directly to the place and without interfering with the activities of business entities" and it is carried out in this order, which also appears as a type of tax control. While the above-described methodical principles show the important aspects of tax audits, in fact, tax audits are not carried out by themselves, for this, it is necessary to carry out them based on certain grounds.

In our opinion, this system is a "risk analysis system", which includes a mechanism for determining the level of risk of legal violations by a business entity in its activities based on specific criteria in the relevant control area by several tax authorities, analysis of the level of risk and tax will consist of the risks that are the basis of the inspection.



Conclusions and suggestions:

If facts of tax base concealment are discovered by taxpayers using tax incentives, it is necessary to stop the tax incentives used by them and introduce the procedure for applying financial fines established by the law. Because during the 6 months of this year, 5,200 taxpayers who received tax benefits were subjected to mobile tax audits and camera tax audits in connection with the concealment of the tax base. These taxpayers pay 488.6 bln. used tax benefits of soums.

Establishing the procedure for conducting tax audits without notifying the taxpayer in the event that the facts of the implementation of certain operations or a sequence of operations by concluding fraudulent transactions with signs of abuse of rights by taxpayers are established. For example, such taxpayers change their address or reorganize in order to avoid tax audits and additional taxes. In this regard, tax control loses its effectiveness. 1 trillion in 396 taxpayers in 2022. 8 trillion without paying VAT. who carried out suspicious transactions worth soums.

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