

IMPROVING THE ORGANIZATION AND CONDUCT OF INTERNAL TAX AUDIT

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Annotation: The article analyzes the importance of internal audits and their features in the correct calculation of mandatory payments to the state budget through the control of the activities of business entities on the basis of tax legislation.

Keywords: business entities, control, inspection, internal inspection, budget, tax, tax control, tax system, tax policy.

Today, creating favorable and necessary conditions for the free operation of business entities is one of the priority tasks of the state economic and financial policy. Illegal inspections of the activities of business entities by state bodies and unjustified interventions in business activities have a negative impact on the financial and economic activities of the enterprise and are considered one of the factors that hinder their development.

In this regard, special attention is paid to the need to encourage entrepreneurs, who are the main support of the socio-economic development of our country, to be fair and honest tax payers and to encourage their activities. But at the same time, based on the created opportunities, there are a number of shortcomings in the activities of business entities. In particular, as of January 1, 2020, as of January 1, 2020, 490443.9 mln. additional tax of soums was calculated and collected¹.

The fact that certain categories of business entities hide incomes in their activities and hide mandatory payments to the budget leads to an increase in the contribution of the hidden economy. Therefore, consideration of business entities operating on the basis of the hidden economy on the basis of tax legislation is one of the urgent issues of today.

In particular, in the Address of the President of the Republic of Uzbekistan to the Oliy Majlis, "currently, reducing the tax burden, creating more favorable conditions for doing business, putting an end to the "hidden" economy, encouraging honest and honest taxpayers, who are the backbone of the country's development, and punishing those who operate secretly, reducing tax rates or The task of²eliminating some taxes through effective tax administration and ensuring budget stability, introducing the same fair tax regime for everyone at the expense of reducing the tax burden .

Analysis of literature on the topic. Tax control and its role in ensuring the budget-tax policy and its improvement are one of the topics in the center of constant research of scientists and specialists. In this direction, scientists O.B. Buzdalina, F.F. Khanafeev, M.V. Mishustin, A.I. Ponamorev, T.V. Ignatova, M.A. Bogatyrev, A.B. Zolotoreva, G. H. Aliev, E. V. Bogdankevich, A. Yu. Golovin, A. Z. Dadashev, A. G. Duyunov, V. N. Edronova, V. A. Krasnitsky, H. M. Musaeva, E. V. Porolo, I.L. Filon, T.A. Efremova, T.A. Valerievich, I.T. Bataev, A.A. Buklanova, A.S. Advokatova, A.N. Bisultanov, V.G.

¹ Information of the State Tax Committee of the Republic of Uzbekistan

² Address of the President of the Republic of Uzbekistan to the Oliy Majlis of December 28, 2018. / People's word, December 29, 2018. Mirziyoev Sh.M. Decree No. PF-5468 of June 29, 2018 "On the concept of improving the tax policy of the Republic of Uzbekistan" // People's word June 30, 2018.

Panskov, T.A. Tyuleneva, O.V. Kurbatova, O.K. Nutsalkhanova, K.V. , _ Scientists such as B.Toshmurodova, Kh.B.Zaripov, N.B.Ashurova, Q.N.Tokhsanov, I.M.Niyazmetov, N.Oblomurodov, F.Tolipov conducted research.

Research methodology. Analysis, synthesis, grouping, comparison, and other methods are used in the research conducted on the organization of the chamber tax audit and the process of its implementation.

Analysis and results. One of the main tasks of the tax system is to ensure the budget revenues of the state. In this case, it is considered a necessary factor that the tax system does not interfere with the production process, does not violate the principle of justice, and does not create artificial barriers to the activities of large and small business entities.

After the independence of our country, the main first goal was to fundamentally reform the tax system. In this regard, it is important to take into account the sources of income of legal entities and individuals, the actual amount of sources of income, the ability to pay mandatory fees, to lighten the tax burden, to properly organize tax control, and to revive production and services on the basis of the principle of tax justice.

But it seems that important issues regarding the types of tax audits in the regulation of tax control have not been studied as a whole system. As a result, some problems arise in the regulation of tax control. The number of appeals sent by the business entity to the state tax service authorities is increasing. Today, the majority of these incoming appeals are about the need to return overpaid tax amounts and the fact that taxpayers are not satisfied with the decisions taken by the tax service body based on the conclusions of tax audits. Therefore, the proper organization of tax control in order to regulate the financial relations between taxpayers and the tax service bodies that control tax payments, reduce the number of tax violations, prevent tax disputes in time, in general, to improve the cooperation between state tax service bodies and taxpayers is considered an important factor. .

The priorities of tax control regulation are to prevent tax system violations, to encourage taxpayers to voluntarily fulfill their tax obligations, and to refuse to apply illegal tax rules. In this context, it is important to organize a camera tax audit in the implementation of tax audits.

Cameral tax inspection - tax reports submitted by taxpayers, tax agents and (or) other information about the activities of the taxpayer available in the tax authority in order to verify that taxes and fees are calculated correctly by taxpayers (tax agents), paid on time and in full to the budget system. is an inspection conducted by the tax authority based on study and analysis.

In particular, on January 7, 2021, the Regulation "On tax risk management, identification of taxpayers (tax agents) with tax risk, and organization and conduct of tax audits" entered into force in the regulation of tax control in our country³.

Based on this regulation, the procedure for organizing and conducting tax audits was determined. In particular, the procedure for conducting chamber tax inspections is carried out as follows (Chart 1).

³Resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On the procedure for tax risk management, identification of tax payers (tax agents) with tax risk and their classification according to the level of tax risk": January 7, 2021 No. 1

Drawing 1.



When organizing a cameral tax audit, this tax audit is conducted in the following cases:

- if there is a risk of violation of tax legislation determined on the basis of the tax risk management system;
- when discrepancies or errors are found in the tax report submitted by the taxpayer.

The purpose of conducting the above tax audit is to observe violations of the law in the documents submitted to the tax service body during the conduct of business activities, as well as certain discrepancies, errors and omissions in the presentation of financial reports. This can lead to increased tax risk for taxpayers. In such cases, the tax authorities have the right to conduct a camera tax audit in the following cases:

- when the appeals of individuals and legal entities about violations of the requirements of tax legislation are received by the tax authority;
- when the tax payer submits a revised tax report that reduces the amount of tax payable or increases the amount of losses incurred compared to the previously submitted tax report.

It appears that our tax-paying business entities open the way to scrutiny of their activities in exchange for the mistakes they make. As a result, it becomes known that the incomes were hidden and the amount of tax due to the budget was reduced. In such cases, the tax authority shall determine the procedure for conducting a tax audit.

The procedure for conducting a tax audit is carried out as follows:

- Chamber tax inspection is conducted based on the official order of the head (deputy head) of the tax authority;
- Based on the order to conduct a cameral tax audit, only one taxpayer is audited;
- In the order on the appointment of a chamber tax inspection, the name of the taxpayer and his identification number, the surname, first name, patronymic and position of the inspecting person, the terms of conducting the chamber tax inspection, and the period under inspection are specified;
- When two or more auditors of the tax authority participate in the cameral tax audit, the auditor whose last name is first indicated in the order to manage the audit process and summarize the results is the responsible person;

- The term for conducting a chamber tax audit begins on the date specified in the order on the appointment of a chamber tax audit;
- The total duration of the cameral tax audit cannot exceed sixty days;
- During the camera tax inspection, the tax authority, on the basis of a questionnaire issued in the form prescribed by the statute, will collect from the taxpayer primary documents, accounting registers and other accounting documents, which are the basis for calculating taxes, explanations of the submitted tax report and accounting documents, other information related to the calculation and payment of taxes. that he has the right to claim;
- The documents and explanations specified in the questionnaire must be submitted by the taxpayer to the tax authority within five days from the date of receipt of the questionnaire;
- Documents are submitted by the tax payer in the form of a certified copy for the purpose of conducting a tax audit. If necessary, the tax authority has the right to get acquainted with the original copies of the documents;
- Based on the results of the chamber tax audit, the official conducting the investigation shall draw up a conclusion in accordance with the Regulation, indicating the information that served as the basis for the initiation of the chamber tax audit, whether tax violations have been detected or not, partially confirmed or not, discrepancies or errors in tax reports;
- The conclusion of the chamber tax audit is reviewed and approved by the head (deputy head) of the tax authority within two days;
- Chamber tax inspection materials, including a report on tax violations, a conclusion that discrepancies were found or that there were no violations of tax laws, according to the results of the inspection, must be registered with the tax authority in accordance with the sixth part of Article 135 of the Tax Code.

The above-mentioned procedure for conducting a cameral tax audit is shown in detail, and it is important to follow the necessary procedures and create a favorable tax climate in the exchange of information between the taxpayer and the tax authority conducting the tax audit. Because both parties are obliged to fully fulfill the tasks set by the tax legislation, regardless of the result. Sending an application based on the results of a tax audit by the tax authority is one of the most important tasks performed by the tax authority.

It is still observed that there are differences between the amount of tax collected by business entities operating in our country according to the tax legislation and the actual situation. It is one of the biggest problems of our current economy that individual entrepreneurs and economic entities engaged in business activities reduce or do not pay taxes of various forms, which should be paid to the state budget, in relation to their real income (profits). We think that the fact that such situations remain in the budget and tax policy in our country indicates that the responsibility of our taxpayers towards the state and society is not high, and that the social and moral level of taxpayers is not sufficient at the required level. It can be seen from this that any targeted funds for the socio-economic development of our country are considered to be one of the important tasks in increasing the development and economic potential of our country. This is one of the important factors in increasing the amount of funds that go to our country's budget.

Conclusions and suggestions. Based on all the information mentioned above, we found it appropriate to carry out the following works. It should be said that these opinions and comments, in turn, lead to the achievement of efficiency in the objective implementation of tax audits:

- the activities of newly established legal entities and individuals engaged in activities in the form of wholesale and retail trade, production and service are monitored by the tax authorities as tax payers during the camera control inspection, and under the slogan of the assistant to the taxman-entrepreneur, they give necessary advice to our business entities and during their activities to establish a mandatory procedure of remote control over the accuracy and truthfulness of the submitted financial reports, compliance with the requirements in terms of technical conditions within the scope of activity;
- the tax service body conducts direct and open communication with commercial banks in the implementation of continuous control, and establishes transparency in remote data acquisition in the continuous monitoring of the circulation of funds of enterprises and individual entrepreneurs:

First of all, it serves as a lever to prevent our enterprises and individual entrepreneurs from keeping track of suspicious cash receipts and outgoings in their accounts during their activities.

Secondly, illegal financial transactions by business entities are prevented.

Third, if it is decided to carry out a camera tax audit in the enterprise, the main attention can be the reason for increasing the possibility of determining whether tax payments have been transferred to the budget in the correct order.

Fourthly, an opportunity will be created to fully save the tax payments that should go to the state budget, while strengthening the financial penalties for gross violations of the tax legislation by our economic entities.

We believe that it is appropriate to apply the above-mentioned proposals to our business entities.

But we must not forget that there is another side of the coin. That is, during the conduct of this cameral tax audit, objectionable cases are also observed by our business entities in relation to the tax service body. It is important to consider the following when eliminating these situations :

First of all, we think that it is appropriate not to conduct a re-cameral tax audit for the period in which the cameral tax audit was conducted in the activities of our economic entities.

Secondly, due to the re-cameral tax inspection of the activities of our economic entities, there is a significant negative impact on the activities of our enterprises, excessive financial expenses, production, trade or service and other processes. In addition, it is not out of the question that due to the appointment of a re-cameral tax audit, it will open the way to corrupt situations between our business entities and the tax authority.

Thirdly, in order to limit the unjustified sending of tax notices and applications sent by tax service employees to the activities of business entities, it is appropriate to increase their tax literacy, as well as to take warning measures for moral damages caused.

In conclusion, it can be said that the establishment of a reasonable tax control system in the state tax service bodies of the Republic of Uzbekistan and the full compliance with the legislation of the tax system serve as our main task to eliminate the secret economy. Further improvement of economic reforms in the tax system and their implementation, strengthening legal and organizational control over compliance with tax legislation on the financial and economic activities of economic entities in the regulation of tax control, the organization and method of tax control in the development of the activities of small business entities and further strengthening its position in the economy consists of developing aspects.

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