

TYPES OF TAX AUDIT: ESSENCE, DIFFERENT AND SIMILAR ASPECTS, PROBLEMS AND SOLUTIONS

K.B. Urazov - SamIES, professor

U.A. Shirinov - SamIES, PhD

Abstract: the article describes the types of tax audits: essence, differences and similarities, problems and solutions.

Key words: tax audit, audit, internal audit, external audit, taxpayer, tax audit.

The adopted Strategy of Actions, a new Tax Concept was developed in our republic and it was put into practice on January 1, 2019. Based on this Concept, the Tax Code of our republic was approved in a new version and entered into force on January 1, 2020.

In accordance with the above regulatory documents, a number of changes have been made to tax control in our republic. For example, in the new version of the Tax Code of our republic, a type of state tax control called "tax audit" was established, which did not exist until now. The "Regulation on Tax Audit" was approved by the State Tax Committee and was implemented from June 30, 2020.

It should be noted that tax audits are conducted not only by state tax authorities. Such an audit is conducted by independent audit organizations, as well as employees of the internal audit service of enterprises. Based on these, tax audits can be divided into three types today (see Figure 1).

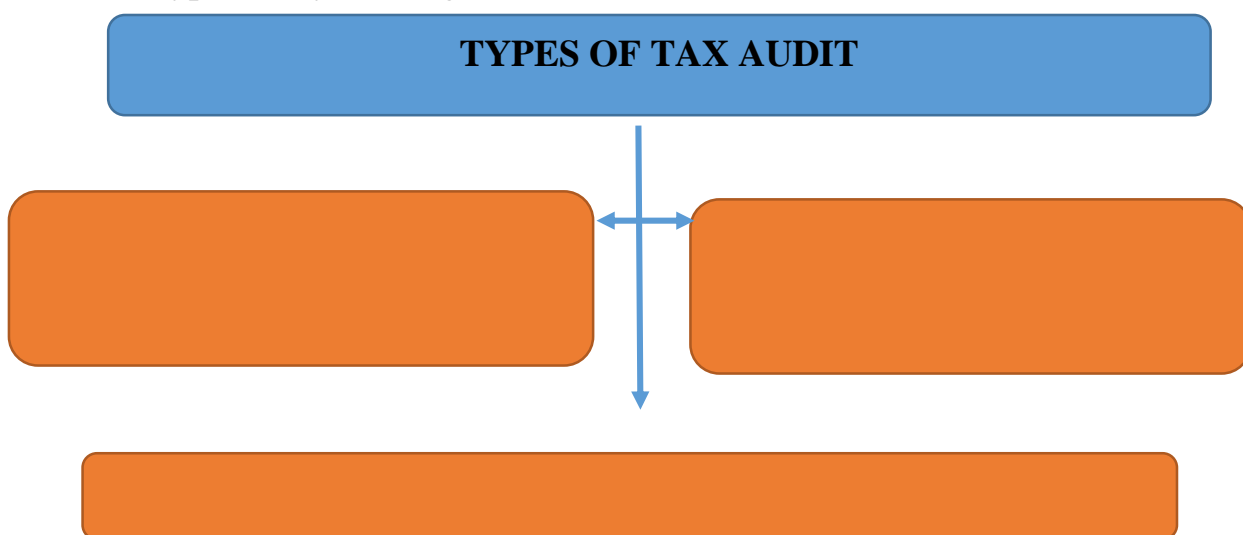


Figure 1. Types of tax audits

Naturally, various questions arise: why is the focus on tax audits increasing? What are the underlying needs? Are the above three types of tax audit necessary? Wouldn't it be appropriate to round up, that is, to combine, the types of tax audits that are similar in many respects? Which type of tax audit is more effective today?

Finding answers to these important questions requires special economic sciences, such as "Finance", "Taxation", "Audit", "Internal audit", "Control and

inspection", "Accounting", "Economic analysis". requires research, solving them based on the interests of society and its integral links, members, investors, owners and the state.

In our opinion, it is appropriate to start finding answers to the above questions from the nature and importance of taxes, and the need for their audit based on that.

It is known that taxes are the main source of budget revenue formation and

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d The importance of taxes to the state requires that each tax payer calculate them correctly, pay them to the budget on time, and ensure the reality of tax calculations, accounts and reports. This, in turn, makes it an objective necessity to effectively use all levers that serve to achieve this goal, such as tax audit.

o Specific tasks are assigned to all types of tax audit based on their purpose. For example, the main tasks facing the tax audit conducted by impartial audit organizations and the internal audit service are:

- t • Check whether the status of the taxpayer is correctly determined;
h • Tax mode right chosen check _
e • Taxes and payments of types right being used check _
s • Taxes and payments types right that it is calculated check _
t • Taxes and payments types own in time paid check _
a reflection that it has been achieved check _
t • Taxes and payments types according to debts account and in the report right
e them right being used check _
t • Taxes and payments types according to financial sanctions account and in the
r report own in time and right reflection that it has been achieved check _
e • Taxes and payments types dynamically and statically _ analysis do to them
a positive and negative effect showing factors to determine
s • S are good and payments account and the report to improve directed
u recommendations work exit and them application to be done reach _

r In our opinion, opening a wide path to entrepreneurship, supporting it from all
y sides, not interfering in the activities of economic entities and reducing the controls
f over them, ensuring the rule of law, and fighting corruption are considered to be the
n priority tasks of state policy. should contribute. For this purpose, it is objectively

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¹ <https://review.uz/post/rezultat-nalогоvoy-politiki-v-uzbekistane-za-2020-god>

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necessary to improve the theoretical, legal, organizational and methodological foundations of tax audits in accordance with the requirements of the time.

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