

## **METHODOLOGICAL FOUNDATIONS OF TAX AUDITS**

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### **Abstract**

In this article, research was conducted on ways to improve the methodological foundations of 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 inspections, audit, tax audit, international standards of audit, regulatory analysis, tax revenues, tax benefits, tax rate.

### **Annotasiya**

mazkur maqolada, soliq tekshiruvlarining uslubiy asoslari takomillashtirish va ularni samaradorligini baholash yo'llari bo'yicha tadqiqotlar olib borilgan bo'lib, tadqiqot doirasida xulosa va takliflar shakllantirilgan.

**Kalit so'zlar:** soliq, byudjet siyosati, byudjet, soliq ma'murchiligi, moliyaviy nazorat, soliq tekshiruvlari, audit, soliq auditi, auditning xalqaro standartlari, normativ tahlil, soliq tushumlari, soliq imtiyozlari, soliq stavkasi.

### **Аннотация**

в данной статье было проведено исследований о способах совершенствования деятельности налоговых органов и оценки их эффективности при проведении налогового контроля на своих предприятиях, а также в рамках исследования были сформированы выводы и предложения.

**Ключевые слова:** налоги, бюджетная политика, Бюджет, налоговойе администрирование, финансовый контрол, налоговые проверки, аудит, тах аудит, международные стандарты аудита, нормативный анализ, налоговые поступления, налоговые вычеты, налоговая ставка.

### **Introduction**

The reforms that have been carried out in our republic until now have covered all areas and caused the development of the areas. In particular, regulatory and legal documents were developed for each type of activity, and methodological support of the field was created. In particular, the work carried out on tax control activities shows that today there is sufficient methodological support for audit. In this field.



The adopted laws and regulations on the methodological bases of tax audits indicate that the methodological provision of the sector has been created.

### **Analysis of literature on the topic:**

S. Miroshnik (2017) gives the author's definition of tax control in his scientific research on tax control: "tax control is a legal assessment of the implementation of tax and legal regulation by economic entities by authorized state bodies, putting an end to violations, is the activity expressed in bringing to responsibility persons who violate the fiscal interests of citizens".

L. I. Kofler, Y. P. Kashirinalar (2017) considers tax control to be an effective mechanism implemented through tax audits as an important condition for the operation of the tax system. In the approach of these scientists, "tax audit is the control action of the tax authority over the correct calculation, timely and complete payment (transfer) of taxes and other mandatory payments to the budget, in this process, the actual tax control results obtained is an economic mechanism by which the data is compared with the data of the tax declaration submitted to the tax authorities".

The scientific views of N. Shestakova (2018) are very important in this regard. This scientist defines tax control as: "a special, profiled system of competent state bodies in the field of control over the implementation of tax legislation, which includes techniques and methods that allow checking compliance with tax discipline, determining the maximum number of tax violations and taking preventive measures is a set of actions".

Russian scientists N.A. Filippova and D. Yu. Makevnina (2018) defines tax control in a broad sense as an integral part of the system of state regulatory measures aimed at ensuring the effective financial policy and economic security of the Russian Federation, achieving a balance between the rights of taxpayers and the legal requirements of the state.

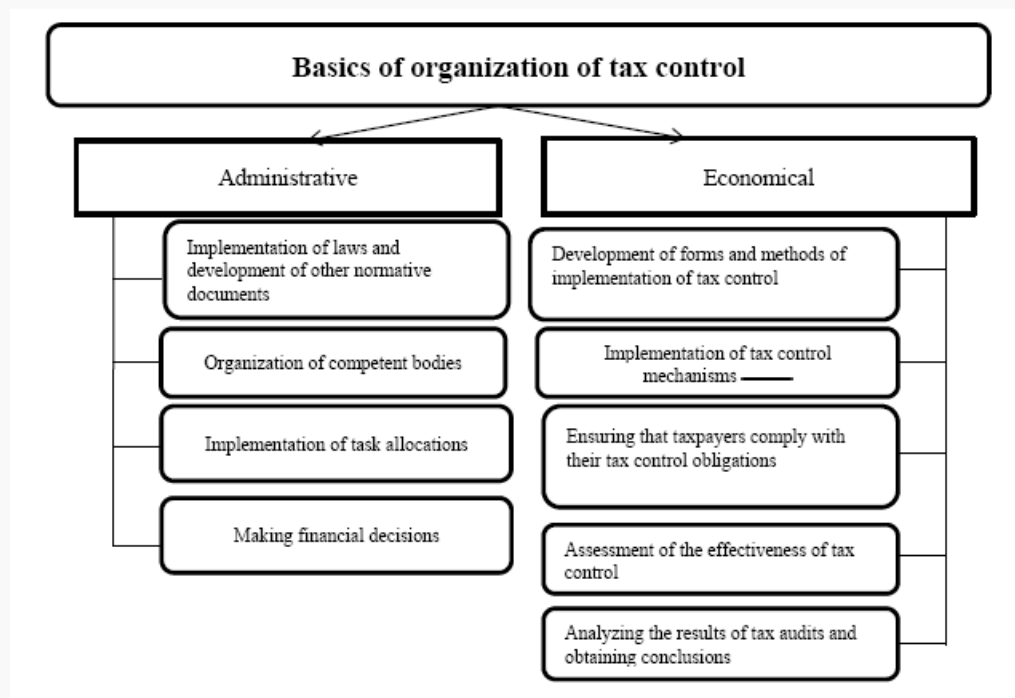
M. Sadchikov (2010) "tax audit is the main form of tax control, it consists of a set of procedural actions of competent authorities to control compliance with the laws on taxes and levies, and it includes the reporting data of the audited persons, considers that decisions of tax authorities are made by comparing them with the real state of financial and economic activity of taxpayers, fee payers and tax agents.

The importance of tax audit is expressed by Barsulaya (2019) as follows: at present, among the types of audit services, there is a greater need for tax audit. According to experts, 30% of the revenue of Russian audit companies is accounted for by tax audits. In this regard, Ahrens and Lobbecker (1995) wrote the following: "The government hires auditors to check taxpayers' compliance with federal tax laws and tax returns. Tax legislation is very complex and requires a deep knowledge of the tax audit auditor. Economists Sheremet and Suyslar (2005) define tax audit as "tax audit is an audit of correct and complete calculation and payment of taxes, compliance with tax policy."

## Analysis and Discussion of Results

To achieve its economic goals by organizing comprehensive economic, social and legal relations in the provision of financial resources to the state budget and other similar monetary funds of the Republic of Uzbekistan, introducing mandatory payments and charging them to financial monetary funds activates the mechanisms.

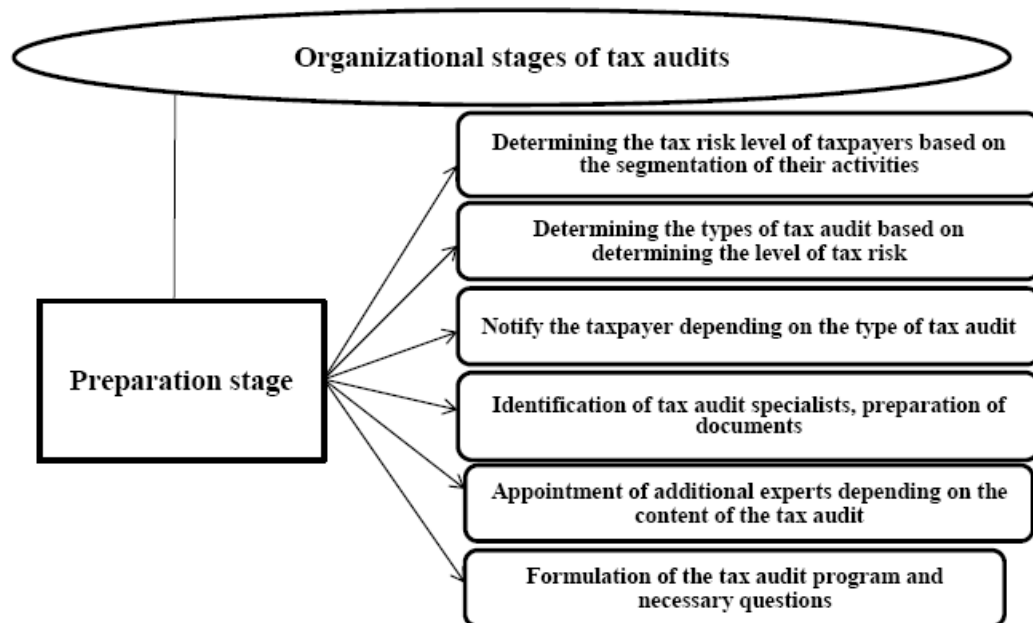
Tax audits, which are important parts of tax control, like any process or mechanism, require certain organizational mechanisms. In the methodological foundations of tax audits, its organizational stage is an important methodological step in the implementation of its other stages. It is important to determine its specific aspects when organizing tax control. If the organizational aspects of tax control are properly organized, it is important in the methodical implementation of tax audits.



**Figure 1. Basics of organization of tax control**

It can be seen from Figure 1 that the organization of tax control can be divided into economic and administrative forms. If the first step in administrative forms is the adoption and development of laws and other regulatory documents related to tax control, the organization of competent bodies that carry out tax control and defining their tasks is also its administrative stage. 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 tax control efficiency, 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. It is possible to make scientific conclusions that conducting administrative and economic forms of the foundations of the organization of tax control together has its importance in the correct organization and implementation of tax control.

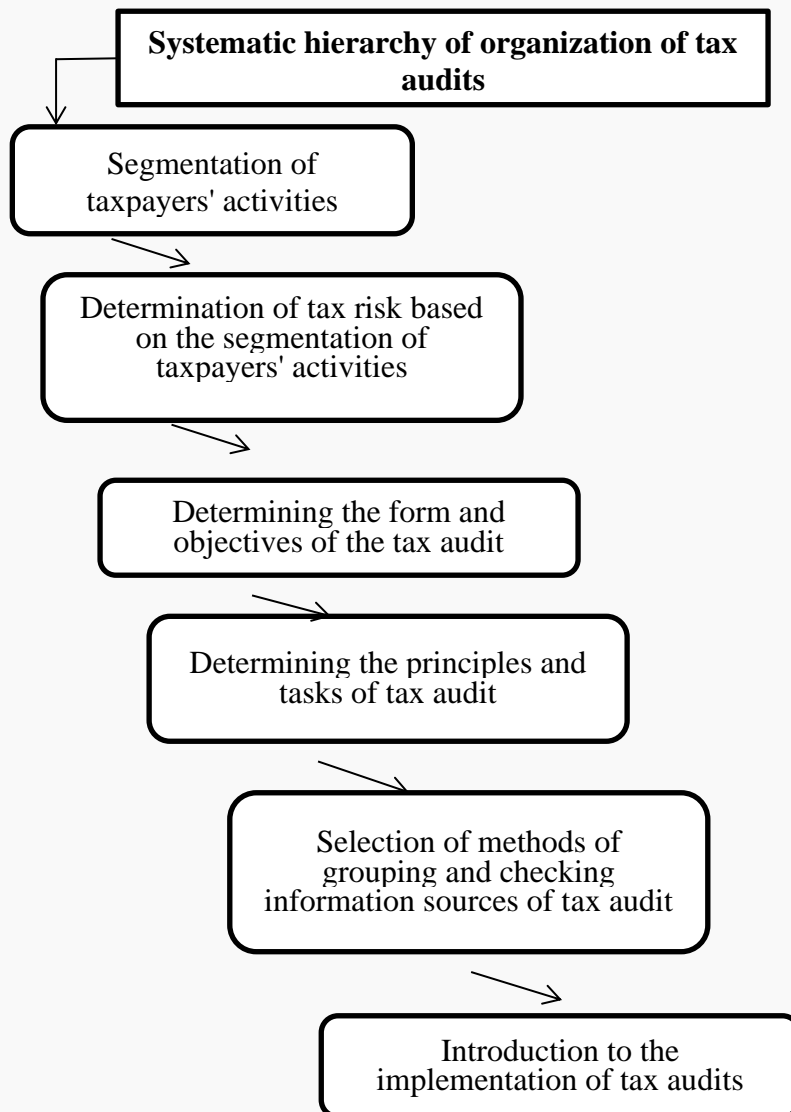


**Figure 2. Organizational stages of tax audits**

As we have mentioned above, the correct identification of the organizational stages of tax control and tax audits, which are its forms, is of great importance in its methodological foundations. We have separately mentioned the preparation stage of the stages of tax audits shown in Figure 2. The reason is that if the preparatory stage is organized correctly, it will have a positive effect on its subsequent stages. 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 sequence of processes, such as the formation of the transfer program and the formation of the necessary questions, is carried out.

As we noted, it is of great importance to determine the level of tax risk of taxpayers when preparing 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.

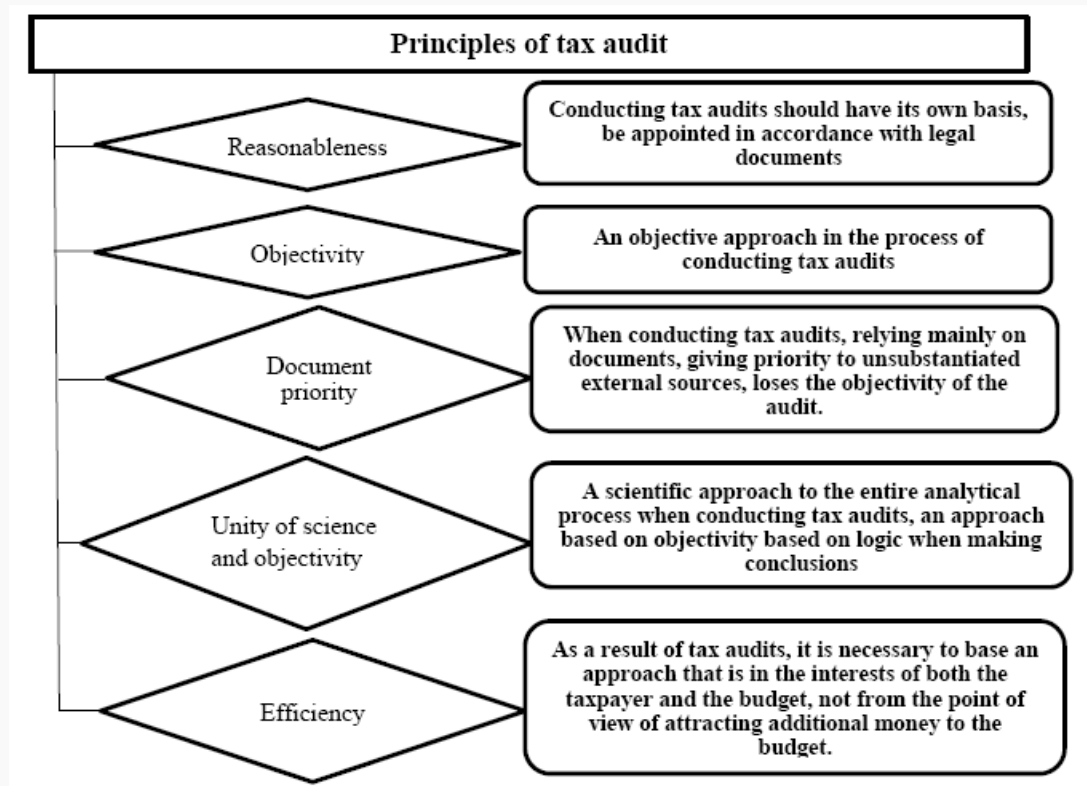
Because the effectiveness of tax control and inspections is played by the knowledge, level, experience and moral character (not giving in to greed) of those who implement it. That is why it is necessary to pay special attention to these elements at the preparatory stage of tax audits, which requires great vigilance and correct decision-making from the managers of tax authorities.



**Figure 3. Systematic hierarchy of organization of tax audits**

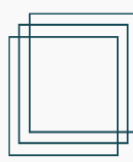
If we want to correct the preparatory stage of the tax audit process, in our opinion, we should look at it together with the systematic hierarchy of tax audit organization (see Figure 3).

The systematic hierarchy of the organization of tax audits is of such scientific and methodological importance in the conduct of tax audits that tax audits are effective if the intermediate organizational stages from the segmentation of taxpayers' activities to the initiation of tax audits are interrelated. shows and provides it. As we mentioned above, the segmentation of taxpayers' activities in turn shows whether there are economic reasons for taxpayers' inability to pay taxes or tax evasion. indicates which tax payers should be tax audited or other tax control should be applied. Determining the tasks and principles of tax audits in the organizational hierarchy is also methodologically important.



**Figure 4. Principles of tax audit**

We developed the principles of tax audits based on the analysis of scientific studies related to the organizational foundations of tax audits, as well as our own scientific and theoretical research and observations. In our opinion, as we mentioned above in Figure 4, if tax audits are based on the principles of validity, objectivity, primacy of documents, unity of scientificity and impartiality, and efficiency, tax audits will be effective in all respects. According to the principles we propose, tax audits should have their own basis, be appointed in accordance with the law, tax audits should be based mainly on documents, not giving priority to unsubstantiated external sources, all analytical methods should be used in tax audits. a scientific approach in the process, an impartial approach based on rationality when making conclusions, based on such principles as



the approach that is in line with the interests of the budget, and not from the point of view of attracting additional money to the budget as a result of tax audits, tax audits are properly organized will be the basis for conducting all its stages impartially and effectively. Because, as in other processes, the effectiveness of tax audits depends on how well its principles are defined and followed. In this respect, the principles proposed by us are both methodologically and logically and economically effective. 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.

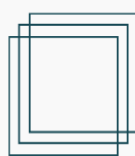
Also, based on the principle of effectiveness of tax audits, it is not necessary to approach with a non-objective approach from the point of view of attracting additional money to the budget as a result of tax audits, on the contrary, based on the objective approach, it is necessary to base it on the principle that both the taxpayer and the budget are in line with the interests of the budget. .

Another important element of tax audits is the instruments of tax audits. In our opinion, they include documents of various contents during the inspection process, discrepancies and errors in tax reporting, video recording of tax violations, application, justification of discrepancies, timekeeping review and conclusions, which are often included in mobile tax audits. more commonly used. As additional components of tax audits, the rights and obligations of taxpayers related to tax audits, the rights and obligations of officials of tax authorities related to tax audits, experts and neutrals involved in the audit process also have their essence and participates as inspection elements depending on their place in the inspection process.

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 Decree no. According to the Decree, starting from March 1, 2023, taxpayers were 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.

### **Conclusions and Suggestions:**

The basics of organizing tax audits developed during the research work, organizational stages of tax audits, systematic hierarchy of organizing tax audits, principles of tax audits, elements of tax audits, grouping of tax audits according to methods of conducting them, basics of tax audit implementation, the basics of using the "risk analysis system" in the organization of tax audits, the conceptual features of using tax



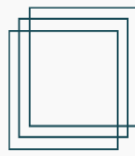
risk in conducting tax audits, the stages before conducting a camera tax audit, the methodological bases of the processes of conducting camera tax audits in tax service bodies, The sequence object and stages of implementation of mobile tax audits, the stages of conducting tax audits, on the one hand, serve to reveal the essence of tax audits, on the other hand, they create important methodological foundations for their effective implementation as modern approaches to tax audits.

Based on the analysis within the framework of the research work, related to the solution of the problem of ensuring the effectiveness of pre-inspection analyzes based on the use of the "Avtocameral" program in the implementation of tax audits, a proposal on VAT in conducting the analysis before the cameral tax audits through the "Avtocameral" program analysis based on the specified criteria and proposals for obtaining additional information in the "External Source" system will be effective in conducting internal tax audits.

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