

ISSUES OF ONLINE IMPLEMENTATION OF TAX AUDIT FROM UZBEKISTAN

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Abstract

The article examines the procedure for conducting a tax audit and considers the issues of introducing an online tax audit. In this, the calculation of taxes and fees for a certain period and checking their correctness is aimed at the correct calculation of the tax audit procedures and measures for the correct and fair tax audit. In addition, the audit is aimed at correct and reasonable checking of the tax offices directly without going to the place from a distance, and thus making the right decision on their behalf and eliminating the shortcomings by evaluating the mistakes and shortcomings of the taxpayers.

Keywords: Taxpayers, tax agents, tax audit, tax audits, cameral tax audit, mobile tax audit, temporary suspension of accounts, financial and tax reports.

Introduction

Of the Republic of Uzbekistan dated October 30, 2020 "On organizational measures to reduce the underground economy and increase the efficiency of tax authorities' activities" until January 1, 2022, the state tax service authorities have appointed a tax audit in accordance with the procedure established by law. It is decided to inform the representative of the President of the Republic of Uzbekistan on the protection of the rights and legal interests of business entities¹. In addition, to assess the risk of non-payment of tax payers, to approve the procedure for conducting tax control, which determines the segmentation system based on conducting camera, mobile tax inspections and tax audits, and, if necessary, to check the abuse of the given right or the fraud of the transaction, taxpayers who take into account value added tax, but do not pay it it is emphasized that it is necessary to ensure the monitoring and verification of the accuracy of the amount of added value tax taken into account by conducting a tax audit.

Ensuring that legal entities and individual entrepreneurs send a written and online notification to the tax authority at the place of tax accounting, including through the personal office of the taxpayer, that the sums of additional taxes calculated according to the results of the tax audit are clearly and reliably answered, as well as review the materials of the financial sanctions investigation. the right to pay in equal shares within four to six months from the date of entry into force of the decision adopted by the tax authority.

¹ Decree of the President of the Republic of Uzbekistan dated October 30, 2020 No. PF-6098 "On organizational measures to reduce the underground economy and increase the efficiency of tax authorities".



In accordance with the current legislation, tax audits are established ²for the following taxpayers :

- belongs to a high category of tax risk;
- in cases where the tax payer does not submit a clarified tax report (including after a clarified request) based on the result of a chamber tax audit, or does not submit justifications for the identified differences, or in cases where the justifications provided by him are considered insufficient;
- in legal entities undergoing voluntary liquidation (with the exception of taxpayers for whom there are conclusions on taxes from organizations of tax consultants);
- within the framework of the audit of the financial and economic activities of taxpayers in criminal cases;
- individual entrepreneurs who have stopped their activities, except for those who pay income tax from individuals in a fixed amount or on the basis of a declaration.

In the past period of 2023, tax audits were conducted in 21,158 of them, 679 for high tax risk, 2,382 for criminal cases, and 18,077 for voluntary liquidation. 2854 tax audits were conducted in Tashkent city, 2655 in Bukhara region, 2452 in Surkhandarya region, 2390 in Jizzakh region, 1649 in Kashkadarya region, 1627 in the Republic of Karakalpakstan, 1731 in Tashkent region, 1281 in Khorezm region, 1042 in Namangan region, Navoi region 1016, 976 in Syrdarya region, 538 in Samarkand region, 449 in Fergana region, 363 in Andijan region.

This norm is recommended in order to prevent taxpayers from submitting a clarified tax report that implies a decrease in the amount of taxes and fees after the period of the tax audit.

The procedure for conducting the tax audit online should be reviewed between districts. In this:

- ❖ The tax authorities of the Republic of Karakalpakstan, regions and the city of Tashkent will conduct on-site tax audits of taxpayers who are registered as taxpayers in their territory, i.e., to which territory the enterprise belongs, to conduct an on-site tax audit and to study the shortcomings of the correct payment of taxes in that territory for at least 5 working days. consider and eliminate the measures within the term ;
- ❖ The inter-regional and Tax Committee on large taxpayers or the state tax inspectorate should consider the need to conduct an online, i.e. remote, tax audit of large taxpayers to see if they calculate taxes correctly and pay the correct taxes ;
- ❖ should be decided separately online, that is, remotely, at that place .

Based on the above, the following:

- if the taxpayer does not submit the clarified tax report online or does not submit justifications for the identified discrepancies, or if the justifications provided by him are considered insufficient, consider whether the tax authority has the right to appoint a tax audit to the taxpayer online ;

Taxpayers can file a complaint against the tax authority's decision to calculate additional tax and apply fines, or in case of deficiencies in conducting an online tax audit, online to a higher authority than this tax authority. ensure that they complain ;

²Resolution No. 1 of the Cabinet of Ministers of the Republic of Uzbekistan dated January 7, 2021 "On tax risk management, identification of taxpayers (tax agents) with tax risk, and organization and conduct of tax audits."



It is suggested that taxpayers should not be allowed to submit a clarified tax report, which provides for a reduction in the amount of taxes and fees for the period of the tax audit carried out by the tax authorities .

References

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Decree No. PF-6098 of October 30, 2020 of the President of the Republic of Uzbekistan "On organizational measures to reduce the underground economy and increase the efficiency of tax authorities."
4. Resolution No. 1 of the Cabinet of Ministers of the Republic of Uzbekistan dated January 7, 2021 "On tax risk management, identification of taxpayers (tax agents) with tax risk, and organization and conduct of tax audits."

