

**RELEVANCE OF TAX AUDIT IN UZBEKISTAN AND
IMPORTANCE OF ACCOUNTING IN THIS PROCESS**

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Abstract: *In this article is about how to important to tax audit in companies of Uzbekistan and necessary of accounting and financial instruments in this auditing process. Some researchs of financer sceintists are analysed also on theme.*

Key words: *tax audit; value added tax, independent audit, taxpayers, double-sided recording , legal entity.*

Introduction. Reforms carried out in our republic until today in all areas covered and caused the development of industries. Especially every activity regulatory and legal documents by type have been developed and methodological support of the field was created. In particular, the tax audit is carried out that there is sufficient methodological support for the audit today is showing. Laws and regulations adopted in this field indicates that the methodical provision of the field has been created. Besides, "Uzbekistan for 2020" of December 9, 2019 of the Republic of Uzbekistan "On the state budget of the Republic of Kazakhstan" No. ORQ-589 and dated 30.2019 December "Amendment to the Tax Code of the Republic of Uzbekistan and Laws of Uzbekistan "On making additions" No. ORQ-599 Decree of the President of the Republic of July 10, 2019 No. PQ-4389 "Tax additional measures to improve the administration on" and "2020 of the Republic of Uzbekistan" dated December 30, 2019 for the implementation of the Law of the Republic of Uzbekistan "On the State Budget". "On measures to ensure" the tax budget policy in our country are the regulatory and legal documents that will be the basis for improvement.

Hotamov (2016) in his scientific works related to VAT researched the following issues: product export approval, value added tax applying a zero-level rate, making adjustments to the taxable base and reflecting its results in accounting; taking into account the methodology of conducting a tax audit based on documents in an automated system and indirect taxes acquisition, reflection in documents and connections of processes in accounts are practical and methodologically based improvement and others. In his opinion: in the account accounting records are essentially correct in accounting work avoids confusion, errors in the preparation of tax and financial reports to ensure that overpaid indirect taxes are not allowed 6410-"Debts for payments to the budget (by types)" refund from the proposed 4420-"Budget overpayments" and not from the schoti offered. The importance of tax audit is expressed by Barsulaya (2019) as follows: current Currently, among the types of audit services, there is a greater need for tax audits. Experts estimate that 30 percent of the income of Russian auditing companies subject to tax audit. In this regard, Arens and Lobbeck (1995) wrote the following: "Tax that payers comply with federal tax laws, tax declarations The government hires auditors to check... Tax laws are very complicated and to have in-depth knowledge from an auditor on tax audits required".

Economists Sheremet and Suyslar (2005) refer to tax audit as "tax audit - that these taxes are correctly and fully calculated and paid, and that the tax policy is followed it is an audit" he defines. Usatova (2008) recognized the tax audit in her academic works as follows: "Tax audit is the status of accounting and tax accounts, as well as is an independent audit of the accounting books of organizations on taxes and levies". On audit activity under the President of the Russian Federation approved by the commission (statement No. 1 of July 11, 2000) "Tax tax audit and other services. Communication with tax authorities» tax audit is written as follows: "Tax audit means the validity of the accounting and tax reports of the economic entity and the level of compliance with the norms established by the law, economic taxes and other fees paid by entities to the budget and from the budget audit organizations that allocations to other funds are

reflected in the account is understood as the execution of a special audit assignment by ". Dosmuratov (2007) in his textbook, monograph and other scientific along with reflecting the general aspects of the audit in the developments, each of the taxes explained the audit on one. According to Hotamov (2016), "Tax audits are independent audit organizations the correct application of all elements of taxes and other mandatory payments and benefits by the law on tax and accounting is to check compliance with the documents".

Research methodology. In the study, the financial control system in our country is scientific analyzed in terms of The essence of tax audit is explained. Tax audit abroad scientific organization and improvement using experience suggestions are given.

Analysis and discussion of results. In the process of conducting a tax audit, the Tax Code, the Cabinet of Ministers Organization of Tax Audits approved by Resolution No. 1 of January 1, 2021 and compliance with the regulation on the transfer procedure and other regulatory legal documents they do. In addition, when conducting a tax audit, the inspector, the taxpayer accounting, finance, statistics, bank and other documents, information, tax and study of compliance with financial statement information, goods sold in it and sales of manufactured products and tax on the volume of work performed it is necessary to pay special attention to its full reflection in its reports. There were close relatives of tax paying officials under investigation tax on these taxpayers of employees of the state tax service cannot conduct an inspection. Interests before starting the audit conflict (a tax official and a taxpayer are in close contact with each other or the existence of kinship with each other) occurs or may occur in such cases, the employee involved in conducting the tax audit will inform about it to report directly to his supervisor and, when such a situation arises, the relevant supervisor another employee should be involved in conducting the tax audit. In general, the activities of auditors and tax payers should be approached individually depending on the type and specific characteristics. 10. on these candidates by the employees of the tax audit department study is conducted

during the day. There are or are tax risks involved attention is drawn to the fact that it is not.

A tax audit should be conducted based on the results of the study Candidates are collected in sectors and regional tax according to relevance taxpayers who are sent to the authorities, if the high risk level is not confirmed the list of the employee of the Tax Audit Department along with substantiated information to the Department of Risk Analysis and Taxpayer Segmentation based on its conclusion will be sent back. Examiner for candidates subject to tax audit conducts a preliminary study and prepares a tax audit plan. Pay attention to this should focus on: tax and financial statements, as well as tax by taxpayers other information provided to the body; existence of account numbers in offshore territories; customs information on the value of imported goods; results of cameral and mobile tax audits; other business established by the founders of the taxpayer interactions with subjects; ownership of real estate and existence of subsidiaries; exchange of information by competent authorities of foreign countries information provided within the framework of agreements on; taken from websites, social networks and other information systems information; provided by courts and law enforcement agencies information on tax offenses (decisions, submissions, etc.) other documents); tax offenses committed by individuals and legal entities appeals about; in the reports submitted by the taxpayer to the statistical authorities determined between indicators and reports submitted to tax authorities information about differences; state using a software product available in tax authorities information provided by bodies, institutions and organizations. Having analyzed the information available in the examining tax authorities, information on other issues entrusted to tax authorities collects. Conduct preliminary pre-audit study of taxpayers deadline, the list of candidates is submitted to the regional tax audit units the way of advance notification based on the level of tax risk from the date of receipt not later than thirty working days on the tax audit conducted with from ten working days for taxpayers who are subject to a tax audit should be done without delay. Exchange of documents within the

scope of tax audit is carried out in the following order: The notice is sent electronically to the taxpayer's personal office. If the taxpayer does not have a personal office, the documents are registered letters sent by mail. This notification contains a list of documents required for conducting an audit shown, the order of the head (deputy head) of the tax authority, tax within thirty calendar days from the date of notification to the payer is released. Auditor, on taxpayers subject to tax audit audit program based on the results of pre-audit studies makes The program for conducting a tax audit should include the following can: organizational and legal form of the taxpayer; main activities of the taxpayer; sources of taxpayer income and in their accounting registers reflected; structure of costs, economic justification, on account of the cost issuance, cost write-off standards, calculations and approval of regulations; preliminary documents and information necessary for conducting a tax audit list (to display in the notification); by the taxpayer for use in calculating taxes tables to be filled. Inspection of the territory and building of the tax audit facility is carried out as follows is increased.

The inspector enters the premises or premises of the person being inspected and examination in accordance with the procedure established in Articles 144 and 145 of the Tax Code is done. In addition, the decision of the Cabinet of Ministers dated January 7, 2021 Tax risk management, tax risk available tax identification of payers (tax agents) and organization of tax audits and goods are material in accordance with the procedure specified in clauses 175-230 of the regulation on transfer an inventory of assets is carried out. of property (warehouses, refrigerators, fire alarms, etc.) protection and useful physics Means that ensure the preservation of properties and physical from illegal use protective devices (fences, doors and gates, locks, alarms, video surveillance, etc.) attention is paid to its technical condition. Photo during inspection and the use of video techniques will be appropriate. Visual observation the property in a technically unusable condition in the picture is shown as actively used in accounting can be delivered. Objects related to taxation are located in another area in this case,

inspection of these objects, property of the taxpayer monitoring compliance with inventory and trade regulations the tax authority at the location of the object based on the request of inspectors may be carried out by officials of the tax authorities at the location of the object according to the order of the head (deputy). Area and a report will be drawn up on the results of the inspection of the premises. Checking the accuracy of taxpayer reports during a tax audit it will be necessary. In this case, taking several types of reports, their arithmetic is checked. For example, summation of sales registers, summation of payments, sum of expenses, etc. Working with the documents submitted by the auditor pay attention to how his general economic activities ended when he started it will be necessary to focus. The general economic activity of the taxpayer is profitable has been completed and dividends have been paid to the founders, then tax it will be possible to count positively the business activity of the payer. Rather tax if the general economic activity of the payer has a loss, then tax the payer's income and expenses are checked and analyzed. Excise and of the cost of goods sold excluding value added tax the ratio of the income from the sale of goods (services), of the sold product gives profitability. The profitability of the sold goods (services) is low, and the costs if the main activity of the taxpayer suffered a loss due to non-reimbursement, the price of the sold goods (services) are exactly similar (same type) goods (services) is compared with the price. Pay attention to the following when analyzing the taxpayer's income focuses on: how much is the markup of the sold goods (services) compared to its cost (percentage) has been deposited; formation of the cost of sold goods (services); gross profit (loss) of goods (services) sold. The primary input and output documents are reflected in the accounting registers

How is delivery checked?

At this stage, the auditor is the "Accounting Department" of the Republic of Uzbekistan "On Accounting" and national standards of accounting it is necessary to check compliance with the requirements. In this case, the tax payer accuracy of accounting registers and how the tax base is determined is checked.

Accounting registers are in accordance with the rules of double-sided recording are maintained journals, records, notebooks, approved forms (forms). Registers are in the form of typescripts obtained during the use of technical means by means of records, as well as electronic information bodies - magnetic tapes, disks, can be done on diskettes and other machines. Accounting of all operations (income and expenditure) related to the taxpayer's financial activities should be reflected in the registers. Accounting registers are formed on the basis of primary input and output documents. Tax audit of the taxpayer's accounting, finance, statistics, study of bank documents and other documents and tax reports is carried out by comparison with Product cost, period costs increase or decrease in income in terms of quarters (years). analyzes the reduction factors. Also, the taxpayer's loss factors will be studied and the reasons for their origin should be determined. The procedure for issuing a tax audit certificate: The tax audit document is drawn up by the auditor in at least three copies. The following information should be reflected in the tax audit report: the date of drawing up the tax audit report - the persons who conducted this audit the date of signing the deed by; full and abbreviated name or surname of the inspected person, first name, father's name. The legal entity was inspected at the location of its separate unit in the case of a separate unit under investigation except for the name of a legal entity the full and abbreviated name and its location are indicated; tax audit with the name of the tax authority they represent surname, first name, patronymic of the persons who transferred, their positions; conducting a tax audit of the head (deputy head) of the tax authority date and number of the order; documents submitted by the audited person during the tax audit list; the period of the tax audit; the name of the tax against which the tax audit was conducted; tax audit start and end date; the address of the place of residence of a legal entity or the place of residence of an individual; tax control activities carried out during the implementation of a tax audit information about; with reference to the relevant norm of tax legislation a detailed description of the tax offense, conclusions on the results of the tax audit and offers. Signing the tax audit report, which is seen when you refuse to sign

measures, presentation of the document to the taxpayer, document in the tax authority considering the objections filed on the basis of registration, tax audit document the exit and decision-making procedure is carried out on the basis of the Tax Code.

Conclusions and suggestions. Based on the above, the following suggestions can be made: The overdue debtor for import operations has committed arrears temporary restriction of making the next payment to foreign partners by economic entities until this debt is completely eliminated it is proposed to make appropriate changes to the banking legislation. The threshold amount of large turnovers in 10 days in "one-day firms" is 1.0 on the circulation of money in the account number of entities exceeding billion soums full details are offered online daily.

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