

IMPROVING TAX AUDITS IN THE CONTEXT OF THE DIGITAL ECONOMY

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Annotation: *the article covers the issues of developing scientific proposals and practical recommendations aimed at improving tax audits in the context of the digital economy. The essence of the tax audit norm, which is included in the new tax code of the Republic of Uzbekistan, is revealed. Experience in organizing and conducting tax audits in foreign countries has been cited.*

Keywords: *financial control, tax audits, audits, tax audits, international standards of Audit, Act, conclusion, decision.*

Аннотация: *В статье освещаются вопросы разработки научных предложений и практических рекомендаций, направленных на совершенствование налоговых проверок в условиях цифровой экономики. Раскрыта сущность нормы налогового аудита, включенной в новый Налоговый кодекс Республики Узбекистан. Приведен опыт организации и проведения налогового аудита в зарубежных странах.*

Ключевые слова: *финансовый контроль, налоговые проверки, аудит, налоговый аудит, международные стандарты аудита, акт, заключение, решение.*

In scientific research conducted in the World, tax audits are being studied as a service that helps taxpayers to correctly present calculations before tax authorities. As part of the research, scientific research is carried out on such issues as limiting the growth of tax failure of taxpayers, studying the impact of tax inspection on tax legislation, introducing legislative reforms that facilitate tax administration, studying the impact of tax inspection on the efficiency of revenue

collection, assessing factors affecting the effectiveness of tax inspection, introducing tax inspection models and electronic technologies.

In order to ensure economic stability in our country, to increase the practical outcome of reforms, it is important to form a digital economy and widely introduce it into practice.

In the conditions of the development of digitalization of its economy in our country, the need arises to improve the tax system and modernize tax control in order to reduce the tax base, prevent the occurrence of tax evasion.

In the context of digitization of the economy, tax control is based on the extensive introduction and application of various digital information and communication technologies by taxpayers, which allow them to levy additional payments to the budget in the form of additional taxes, fines and pensions, and by this, prevent or minimize violations of tax legislation. The implementation of control activities of tax authorities are forms of tax control carried out by officials of tax authorities within their competence.

Based on the above, the following proposals can be made: foreign partners are proposed to make an appropriate amendment to the banking legislation to temporarily limit the implementation of the next payment until this debt is completely eliminated by economic entities heading towards expired receivables on Import operations.

Digitization is the process of integrating digital technologies that contain reliable and systematized information on events and phenomena in society, and is of great importance in fiscal policy in timely access to information and decision-making on economic realities. However, when developing, maintaining and evaluating tax policies, there is not always the possibility of having, using actual and reliable information. Digitization serves to improve the level of compliance with tax legislation by increasing the possibility of operational analysis of data on taxpayer transactions.

This means that currently there is a network with the possibility of electronic communication between citizens, economic entities and states, and this makes it

possible to generalize and mutually use information. In the last 20 years, there has been significant development in the collection, storage, processing, monitoring and dissemination of electronic data.

Governments are becoming more electronic from year to year. Almost all government agencies have their own official website and automated systems. Digitization provides the tax authorities with the opportunity to offer the filling of electronic reports to taxpayers, provide electronic services and conduct control over the Customs and economic activities of taxpayers. This in turn extends the level of compliance with tax legislation, real-time monitoring of tax revenues, conducting tax audits, and the use of extensive and large-scale data in determining tax risks. Alternatively, electronic data also provides the ability to link transactions with data on indirect taxes, and provides the ability to track data consistency. Developed countries have already achieved a number of successes in the process of digitization. Alternatively, positive progress in this direction can be observed in the experience of some developing countries.

The development of information and Communication Technologies is also leading to the renewal of models of doing business. Processes for the sale of products or the provision of services are carried out electron using computer systems (e-commerce). These processes, in turn, increase the likelihood of the occurrence of new tax risks. Risk factors that occur with the development of digitization include:

The fact that there is no physical location of some sources of income, which makes it possible to determine the right tax jurisdiction;

The inability to apply mechanisms to control the physical measurement of their flow in the provision of goods and services;

Trading Spaces are located anywhere, in any state, due to the remote control of organized websites;

Internet of goods and services that do not have a material appearance application of new business models on realization through;

The presence of payment systems valid outside banking systems.

These factors require tax administrations to associate risk analysis tools with the digital economy to carry out tax risk management. This new approach brings to the surface the concept of electronic tax administration, based on the widespread introduction and use of information and communication technologies, requiring the following systematic implementation:

According to the organization for Economic Cooperation and development, tax administrations should carry out the following activities to adapt to the difficulties of the digital economy:

Maintaining the ability to use reliable information necessary for tax administration;

Acceptance of international-level normative for obtaining electronic records, their format, the use of third-party data, and the duration of record keeping;

Improvement of websites that store data on tax legislation, tax revenues and reporting forms.

Tax risk management is based on the ability of tax authorities to analyze data from various sources. Based on the possibility of data analysis, a tax risk management strategy is defined. Effective data analysis cannot be done without information technology tools.

The plan of measures to implement the strategy for the development of information and communication technologies of the state tax committee and the strategy for the development of information and communication technologies of the state tax committee was approved.

The following are the priorities for the implementation of the strategy:

-transfer of interaction between state tax service bodies and taxpayers into a remote way, full automation of relations between all participants through the widespread use of information and communication technologies and expansion of the number of interactive public services; i.e., increase the number of remote interactive services to taxpayers by the widespread introduction of information and communication technologies due to the;

- effective organization of information exchange through electronic cooperation with information systems of state bodies and other organizations, as well as elimination of existing problems in this regard; that is, electronic communication with the responsible office and organizations providing the correct information of individuals and legal entities with a tax obligation to the state tax service and elimination of existing settlements;

- organize the storage, processing and efficient use of large amounts of data; that is, the storage, processing and organization of the effective use of this information in large capacities;

- wide implementation of information and communication technologies in the activities of tax authorities in order to reduce the number of non-profit activities in the economy, increase the level of transparency and create an equal competitive environment for entrepreneurship; that is, by reducing the hidden, non-profit, uncontrolled and criminal economy while adhering to the principles of taxation, introducing innovation information and communications in tax authorities;

- introduction of mechanisms for the development of skills to master advanced and innovative technologies in the field of taxation and their effective implementation in practice using modern information and communication technologies and distance learning methods; that is, the use of the latest Russian information and communication technologies and the introduction of ways to further increase their effectiveness in practice;

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