



Types of Tax Inspection and Characteristics of its Organization.

¹Djurayev Bekzod, ²Matrasulova Shaxlo

¹ Applicant Senior teacher Tashkent branch of Samarkand state university of veterinary medicine, livestock and biotechnologies PhD.

² Tashkent branch of Samarkand state university of veterinary medicine, livestock and biotechnologies student

bekzoddjuraev08@gmail.com

Abstract: This article provides an in-depth analysis of the tax inspectorate, covering its types, organization and specific features. It examines the methods used in tax audits, presents the results obtained, initiates a discussion around the findings, and concludes with valuable suggestions for improving tax compliance.

Keywords: tax audit, tax compliance, tax evasion, financial records, organization, methods, results, discussion, conclusions, suggestions.

Introduction

The Tax Inspectorate plays an important role in ensuring compliance with tax laws and regulations, and in detecting and preventing tax evasion. This includes regular inspection and verification of financial statements, reports and other relevant documents of individuals and legal entities to determine the accuracy of tax reporting. This article explores the different types of tax inspection and highlights their unique features. In addition, it discusses the organization of tax audits and examines the main methods used, followed by the results, discussion, conclusions and suggestions.

Desk Audit: Desk audits include a thorough examination of tax returns and supporting documents in an office environment. Tax inspectors scrutinize financial records, bank statements, invoices, receipts and other relevant documents. Desk audits are typically used for routine tax audits and to assess the accuracy of reported income and deductions.

Field Audit: Field audits are conducted on-site at the taxpayer's premises. Tax inspectors inspect physical work premises, inventory, equipment, and records. Field audits are often conducted when complex transactions, such as transactions involving large sums of money or international transactions, require closer scrutiny..

Electronic Audit: With the increase in digitization of financial records, tax authorities have conducted electronic audits. This type of audit involves analyzing electronic records and using sophisticated software and data analysis tools to detect discrepancies or tax evasion schemes. Electronic audits are effective in working quickly and accurately with large volumes of data.

Correspondence Audit: External audits involve a series of written exchanges between the tax authorities and the taxpayer. Taxpayers are required to provide additional information or clarification on specific items on their tax returns. This type of verification is often used in simple and less complex situations.

Tax audits, also called tax audits, are conducted by tax authorities to ensure compliance with tax laws and regulations. There are different types of tax audits, each with its own characteristics. Some common types of tax audits and their organizational features:

Desk audit: desk audit is conducted remotely at the office of the tax authority. Taxpayers are usually required to provide supporting documents and information related to tax returns, which are then reviewed by tax auditors. Desk inspections are often conducted for routine inspections or when obvious discrepancies or inconsistencies are identified.

Field Audit: A field audit is conducted at the taxpayer's premises such as his workplace or home. Tax auditors visit the taxpayer's premises to examine records, assets and transactions to ensure compliance with tax laws. Field inspections are generally more extensive and intrusive than desk inspections.

Audit letters: In audit letters, the tax authority communicates with the taxpayer through written correspondence such as letters or e-mails. The taxpayer is usually asked to provide specific documents or explanations on some tax-related matters. Verification letters are often used for simpler matters or when the tax authority requires additional information

Industry-Specific Audit: Some tax authorities may conduct industry-specific audits focused on specific industries or sectors. These audits focus on the specific tax issues and challenges faced by businesses in these industries. Field-specific audits may involve specialized auditors with expertise in the relevant field.

Special Audit: a special audit is conducted when tax evasion or fraud is suspected. Special audits are usually more extensive and include in-depth investigations and forensic accounting techniques. They can be carried out by specialized units of the tax authority or in cooperation with other law enforcement agencies

The specifics of tax audits may vary depending on the jurisdiction and nature of the audit. However, some common features include:

Advance notice: taxpayers are usually given advance notice of an upcoming tax audit, which allows them to prepare and collect the necessary documents.

Scope and Duration: the tax authority determines the scope and duration of the audit by specifying specific tax periods or issues under consideration. The term can vary widely depending on the complexity of the audit and the size of the taxpayer's operations.

Access to records and information: tax auditors have the right to access and review the taxpayer's financial and accounting records, books, documents and other relevant information.

Interviews and Discussions: Tax auditors may conduct interviews with key personnel, including business owners, managers, and accounting staff, to gather additional information or clarify any discrepancies.

Compliance check: tax auditors check whether the taxpayer has complied with applicable tax laws, regulations and reporting requirements. They can review tax returns, supporting documents, invoices, receipts and other relevant records.

Assessment and corrections: if discrepancies or inconsistencies are found during the audit, the tax authority can make corrections to the taxpayer's tax liability and assess additional taxes, penalties and interest.

It should be noted that the exact procedures and rules relating to tax audits can vary significantly across countries and jurisdictions. Therefore, it is recommended to contact the local tax authorities or seek expert advice for specific information related to tax audits in a particular region.

The results of tax audits may vary depending on the specific type and circumstances of the audit. The results may differ from a clean audit report that shows full compliance to identify errors or inconsistencies in tax reporting. Fines, penalties and legal action may be imposed where tax evasion or fraudulent activity is detected.

The discussion section aims to analyze the implications of the audit findings and their wider implications. It can examine patterns of non-compliance, identify areas for improvement in tax

compliance, and highlight potential strategies to increase tax compliance rates. In addition, he can solve the problems faced by the tax authorities in conducting audits and propose solutions.

Conclusions and suggestions:

In conclusion, the tax inspectorate is an important component of tax compliance enforcement and the fight against tax evasion. By applying various types of checks, tax authorities can effectively assess the accuracy of reported information and ensure fair taxation. The following suggestions are offered to improve the efficiency of tax audits:

Using advanced data analytics and artificial intelligence technologies to improve the efficiency and accuracy of inspections

Strengthen cooperation and information sharing between tax authorities and other relevant agencies to detect cross-border tax evasion schemes.

Raise awareness and information for taxpayers about their rights, obligations and the consequences of non-compliance.

Periodic review and update of tax laws and regulations to adapt to changing economic conditions and tax evasion tactics.

By implementing these suggestions, tax authorities can optimize tax audit processes and create a culture of voluntary compliance among taxpayers.

In conclusion, tax audits play a crucial role in ensuring tax compliance and preventing tax evasion. A variety of audits, from desk audits to electronic audits, offer tax authorities the means to effectively monitor financial activity. Organizing and conducting tax audits requires careful planning and the use of appropriate methods. The obtained results provide valuable insights into the state of tax compliance, leading to discussions and recommendations for improving the tax system. Ultimately, tax audits contribute to a fair and equitable tax environment and benefit both governments and taxpayers.

References

1. Mirziyoyev Sh.M. Critical analysis, strict discipline and personal responsibility should be the daily rules of every leader's activity. – Toshkent: “O’zbekiston” NMIU, 2017. – 104 b.
2. Nuritdinov.V.SH (2021). Digital economy and its role in the education system. Economics and business: theory and practice (1-2), 18-21.
3. Allayarov.S.R and Zaynidinov.S.M. (2021). Factors affecting economic growth and their classification. Science and Education, 2(11), 1156-1169.
4. Allayarov, S. R., Mardonov, Sh. Kh., & Abdurahimova, G. M. (2020). Retrospective and goal-oriented approaches to assessing the effectiveness of fiscal policy. Economy and society(4), 138-147.
5. Sharapova, M. A. (2018). The role of budgetary control in the use of social sector expenditures. Economics and business: theory and practice., (1), 101-104.
6. Allayarov, S. (2022). ON THE QUESTION OF THE IMPLEMENTATION OF OPTIMIZED FISCAL POLICY IN STIMULATION OF ECONOMIC GROWTH. Research Archive, 2(1).