



## Analysis of scientific interpretations of tax control and inspections

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### ABSTRACT

In this article, research was carried out on ways to improve the activity of tax authorities and assess their efficiency in tax control in textile enterprises, and conclusions and proposals were formed within the framework of the research.

### Keywords:

tax, budget policy, budget, tax administration, financial control, tax audits, audit, tax audit, international standards of auditing, regulatory analysis, tax revenues, tax benefits, tax rate.

**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 the legal evaluation 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 act of control 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

As soon as the concept of tax appeared, as soon as the process of its introduction and collection appeared in the society, it can be logically concluded that the process of tax control also began when the state established its own tax collecting bodies. Timely payment of taxes by taxpayers is a very socio-economic necessity for the state. However, the persistent feeling of non-payment of taxes among taxpayers requires the introduction of mechanisms related to the payment of taxes.

In our opinion, the main purpose of conducting tax control of the state is to regulate the activities of taxpayers by applying

administrative methods of financing their treasury and other forms of monetary funds. It organizes administrative and economic mechanisms.

In this regard, he conducts scientific research, scientists carry out scientific work. Since the state organized tax control through its authorized bodies, many scientific studies on the improvement of various forms of tax control have been conducted and are being conducted by experts and scientists. We believe that the scientific-theoretical analysis of scientific research related to tax control and tax audits as its forms has its meaning.

Economist S. Miroshnik gives the author's definition of tax control in his scientific research on tax control: "tax control is the activity of competent state bodies, expressed in the legal assessment of the implementation of tax and legal regulations by economic entities, putting an end to violations, bringing to justice those who violate the fiscal interests of citizens"<sup>1</sup> In turn, the author considers tax control as the main element of the tax-legal mechanism, which he considers to be a mechanism that guarantees the correct fulfillment of the constitutional and legal obligation to pay taxes established by law. In fact, as this economist points out, tax control creates legal relations according to its results, according to which it is legally regulated.

Unlike S. Miroshnik, L. I. Kofler, Y. P. Kashirinalar considers tax control to be an effective mechanism implemented through tax audits, which is an important condition for the operation of the tax system. In the approach of these scientists, "tax audit is an economic mechanism of the tax authority over the correct calculation, timely and full payment (transfer) of taxes and other mandatory payments to the budget, in this process the real data obtained as a result of tax control is compared with the data of the tax declaration submitted to the tax authorities"<sup>2</sup>. In turn, the authors divide tax audits into on-site and camera audits depending on the size and location of the documents being audited. According to them, "mobile tax control

<sup>1</sup> Мирошник Светлана Валентиновна и др. Актуальные вопросы правового обеспечения налогового контроля. Теория и практика общественного развития (2015, № 19).

<sup>2</sup> Кофлер Л.И., Каширина Ю.П. Налоговые проверки: виды, порядок проведения и оформления результатов. Территория науки. 2017. № 1.

includes the following stages of verification: primary accounting and accounting documents, tax returns, business contracts, records of completed works and internal directives, etc."<sup>3</sup>.

S. Miroshnik defines the cameral form of tax audit as a form of rapid documentary tax control, which is carried out by an authorized official at the location of the control body, and does not require special permission of the head of the tax body. In this case, all categories of taxpayers are recognized as the object of tax audit, and the subject of the audit is declarations (calculations) on various taxes paid by the taxpayer, other documents submitted by him, as well as documents at the disposal of tax authorities about his financial and economic activities<sup>4</sup>.

L. I. Kofler Y. P. Kashirinalar also expressed his opinion about the purpose of the chamber tax audit, which is "to control compliance by the taxpayer with the laws on taxes and levies, to prevent tax violations, to pay unpaid (not fully paid) taxes in case of detected violations." collection of amounts, prosecution of those guilty of tax offenses, as well as preparation of information necessary to ensure reasonable selection of taxpayers for on-site tax audits"<sup>5</sup> believes that it will consist of.

In our opinion, as we emphasized in the previous paragraph, the purpose of tax control is determined based on the financial policy of the state, and it should be aimed at the goal of ensuring the uniform distribution of tax revenues to different levels of budgets and encouraging taxpayers to act within the law.

In turn, these economists perform the following when performing a chamber tax audit: "verification of the timely submission of tax calculations to the tax authority, visual inspection of the correctness of documents, tax report (all required complete filling), details, accuracy of their filling, etc.) checking the correctness of tax calculations, as well as

checking the validity of the application of tax rates and tax credits, and checking the correctness of the calculation of the taxable base"<sup>6</sup> believes that implementation in such stages will be effective. Also, it refers to a comprehensive tax audit conducted in the form of an audit of the organization's financial and economic activity for a certain period of time in accordance with tax legislation, and a tax audit conducted in the form of a financial and economic audit of the organization's activity and compliance with tax legislation in a certain area as a targeted audit.

The scientific views of N. Shestakova, who conducted extensive scientific research on tax control, are very important in this regard. This scientist defines tax control as: "a set of special, profile actions of competent state bodies in the field of control over the implementation of tax legislation, including techniques and methods that allow checking compliance with tax discipline, determining the maximum number of tax violations and taking preventive measures"<sup>7</sup> explains in a broad sense. In a narrow sense, it is described as measures that help to minimize or eliminate possible consequences, as well as to increase the efficiency of the existing tax system, and its purpose is to "identify the facts of tax law violations, put an end to them, and ensure that taxes and fees are paid in full and on time." ensuring the reliability of the information, as well as checking the legality of the operations and actions performed. Holding Taxpayers Accountable"<sup>8</sup> believes that it should be aimed at.

Based on her research, N. Shestakova considers tax audits to be one of the most effective forms of tax control carried out by the state tax service. In turn, tax audits are divided into cameral and on-site (traveling) types, according to him, cameral tax audit is an audit that is conducted at the tax service body itself

<sup>3</sup> That source.

<sup>4</sup> Мирошник Светлана Валентиновна и др. Актуальные вопросы правового обеспечения налогового контроля. Теория и практика общественного развития (2015, № 19).

<sup>5</sup> Ковлер Л.И., Каширина Ю.П. Налоговые проверки: виды, порядок проведения и оформления результатов. Территория науки. 2017. № 1.

<sup>6</sup> That source.

<sup>7</sup> Шестакова Н.Н. Налоговые проверки в системе налогового контроля. Социально-экономический и гуманитарный журнал Красноярского ГАУ. 2018. №1.

<sup>8</sup> That source.

and covers all taxes, and mobile audits are audits that are conducted at the premises of taxpayers and include only tax declarations. believes that N. Shestakova emphasized that the main purpose of tax audit is to ensure compliance with tax legislation by the payer of taxes and fees, that chamber tax audit is becoming a widespread form of tax audit, and according to the results of the research, the organization of tax audit and improvement of its implementation are as follows: "tax to create a favorable environment between tax authorities and enterprises that comply with the law and are ready to eliminate tax violations in a timely manner, to develop a comprehensive approach to the organization of control activities aimed at identifying risks and threats to the enterprise and based on possible changes in the economic environment"<sup>9</sup> he tried to justify his directions.

Russian scientists N.A. Filippova and D. Yu. Makevnina broadly defines tax control 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<sup>10</sup>. T.Y.Silvestrova, Y.A.Sokolova, D.G.Nazarov said that "tax control should be considered as one of the forms of management activity, that is, as an independent management function with a goal orientation, certain content and methods of its implementation, Considering that the tax system, due to tax control only, provides the main goal of the state - the provision of the revenue part of the state budget, which is mainly formed at the expense of taxes, chamber tax audits are carried out on the basis of tax declarations received by the tax authority and consist of several stages, the first stages of which are carried out automatically and

describes it as an examination covering the entire volume of declarations"<sup>11</sup>.

According to N.V. Aleksandrova, "the main form of control of tax authorities over the full and timely payment of taxes by taxpayers is the on-site and cameral tax audit, and the most effective form of tax control is the mobile tax audit, because it is based on the real information of the taxpayer and in most cases the control work is carried out in the territory of the taxpayer"<sup>12</sup>. In his research, the scientist expressed his views on the effectiveness of tax control, in turn, he stated that the effectiveness of tax audits is evaluated by tax authorities only through the indicators of the amount of additional taxes, fines, penalties and the number of detected violations<sup>13</sup>.

A.S., who believes that the methodology of specific methods and methods of conducting tax audits is of great importance in the course of tax control work. Nesterenko believes that the methodology of conducting a comprehensive tax audit conducted by the tax service authorities should consist of stages such as preliminary analysis from the audit, verification of the correctness and completeness of the calculation of the taxable base, and formalization of the results of the tax audit at the place of control, and "the planning of mobile tax audits is an open process based on the selection of taxpayers, in which taxpayers should take into account that such audits are carried out in accordance with the criteria of the risk of committing a tax offense, including criteria that are open to all"<sup>14</sup> puts forward the idea that it is necessary.

Scientific views of S.N.Alexin, T.E.Ustinova in the scientific researches related to tax audits are very important. They stated that "the most effective means of tax control in cases of violations of the tax legislation and

<sup>9</sup> That source.

<sup>10</sup> Шестакова Н.Н. Налоговые проверки в системе налогового контроля. Социально-экономический и гуманитарный журнал Красноярского ГАУ. 2018. №1., Филиппова Н.А., Макевнина Д.Ю. Налоговый контроль: специфика, роль, место и значение в системе государственного контроля // Экономика и предпринимательство. – М., 2012. – № 2. – С. 24–30.

<sup>11</sup> Т.Я.Сильвестрова, Ю.А.Соколова, Д.Г.Назаров. Налоговый контроль и оценка его эффективности.

Вестник Российского университета кооперации. 2018. № 1(31).

<sup>12</sup> Н.В.Александрова. Налоговый контроль в системе налоговых отношений. Вестник Российского университета кооперации. 2014. №3(17).

<sup>13</sup> That source.

<sup>14</sup> А.С. Нестеренко. Организация и проведение выездной налоговой проверки: методический подход. Налоги и налогообложение. 2009. № 1.

additional amounts calculated as a result is the on-site (mobile) tax audit, unlike camera control, on-site (mobile) tax audit is a full and objective assessment of the tax potential of the taxpayer and the corresponding primary on the basis of documents and registers, it is possible to determine the violation of the tax legislation committed by him, in which the implementation of tax and accounting of the taxpayer, at the same time, this type of inspection requires the maximum participation of the taxpayer in the process of its implementation<sup>15</sup>emphasizes. At the same time, these authors emphasize that within the framework of mobile tax audits, the study and analysis of the taxpayer's primary documents and related tax and accounting registers, obtaining explanations from the taxpayer, inspection of buildings and areas used for income (profit), questioning of witnesses, information related to the taxpayer recommends the use of such methods as conducting an inventory of the property, obtaining documents, confiscating documents and items, carrying out an examination, and, if necessary, involving an expert. They also note that, unlike a camera tax audit, a mobile tax audit ends with the preparation and submission of a report on the results of the audit to the taxpayer<sup>16</sup>.

E.P. Peshkova, G.A. Koroleva "tax control should be considered as one of the forms of management activity, i.e. one that is carried out within the framework of an independent management function that is goal-oriented and has certain content and methods"<sup>17</sup> they think that. According to them, tax control in a broad sense is a set of regulatory measures by the state that ensure the economic security of the national economy and compliance with state and local fiscal interests for the implementation of an effective state financial policy, while tax control in a narrow sense is the introduction of

taxes and fees by authorized bodies, is a state control for the legality and expediency of actions in the process of payment or collection<sup>18</sup>. These scholars also consider tax audit to be one of the most common and effective forms of tax control.

Economist Voronina Angela Nikolaevna in her research justified the need to introduce innovations in the construction of control work of tax authorities, developed a proposal for the control work of tax authorities taking into account the specific features of the content of innovation classification groups, as well as the elements of the set of instruments for managing tax audits formed its structural composition, created a conceptual approach to improving the management of tax audits, created a methodology for assessing the effectiveness of the activities of tax authorities within the framework of control, developed a methodology for managing tax audits based on combining all elements of a set of innovative procedures, distinguished by the distribution of blocks of innovative procedures.

According to the author, "it is impossible to effectively use the elements of tax control instruments without a (controlling) control system, which is a complex system of supporting the organization's management aimed at coordinating the interaction of management systems and monitoring their effectiveness"<sup>19</sup>. Control means a comprehensive system of informational, analytical and methodological support to managers in the process of planning, monitoring, analyzing and making management decisions. Control as a management tool allows to cover the entire system of control work management of tax authorities, including its functional stages at different time levels, by coordinating, monitoring, reflecting and

<sup>15</sup> С.Н.Алехин, Т.Е.Устинова. Основные направления реализации прав налогоплательщиков при подготовке и проведении выездных налоговых проверок. Вестник НГИЭИ. 2016. № 12 (67).

<sup>16</sup> That source.

<sup>17</sup> .П.Пешкова, Г.А.Королева. Оценка эффективности и направления развития налогового контроля. Вестник Таганрогского института управления и экономики. № 2/2018.

<sup>18</sup> .П.Пешкова, Г.А.Королева. Оценка эффективности и направления развития налогового контроля. Вестник Таганрогского института управления и экономики. № 2/2018.

<sup>19</sup> Воронина Анжела Николаевна. Инновационный механизм управления налоговыми проверками. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Уфа-2011.

analyzing the technological components of tax audits.

M.Sadchikov, in contrast to the above, "tax audit is the main form of tax control and consists of a set of procedural actions of competent bodies to control compliance with the laws on taxes and levies, and it includes reporting data of audited persons, decisions of tax authorities, taxpayers, levies payers and tax is carried out by comparison with the actual state of financial and economic activity of its agents"<sup>20</sup> believes that According to this scientist, the cameral tax inspection is a current tax control, because it verifies the fulfillment by taxpayers and other persons of the obligations imposed on them by the tax legislation directly during the fulfillment of these obligations or immediately after their fulfillment. Cameral tax audit (as a form of tax control) is a procedure for quick tax control based on a system of legal guidelines, which allows for effective tax control, without excessively restricting the rights and interests of the audited entity<sup>21</sup>.

Nesterenko Aleksandr Sergeevich revealed the dual nature of tax control, described the features of tax control as a functional element of managing tax relations, showed the institutional system of control over compliance with tax legislation and the mechanisms of mutual cooperation of control bodies, a unified methodological approach to the preparation and conduct of chamber tax audits developed approaches, studied the possibilities of unifying and improving the mechanism of mobile tax inspections, developed proposals, clarified the differences between illegal methods of reducing the tax burden and tax optimization for the purpose of increasing<sup>22</sup>. And Kurilas Marina Olegovna identified and systematized the goals and objectives that allow to provide a scientifically

based approach to the development of the methodological foundations of the organization of tax control of large taxpayers, the factors affecting the level of tax risks of taxpayers were systematized, and within the framework of the current forms of tax control, taxes against the largest taxpayers were systematized. based on the need to introduce a risk management system, proposed the concept of tax monitoring as a new type that allows clarifying the classification of types of tax audits<sup>23</sup>.

Unlike others, T. Kurbatov revealed the place and role of tax control in the single mechanism of state control activity, analyzed the theoretical approaches to defining the concepts of "form" and "method" of tax control and developed a modern author's definition of these concepts, the legal regulation of tax control studied the modern system, determined the possibilities of its improvement, taking into account the experience of organizing tax control in some foreign countries, showed the features of applying tax control forms and methods to a consolidated group of taxpayers, tax monitoring in the process of tax monitoring, as well as in connection with transactions between related parties analyzed the specific features of tax control, developed proposals for improving the legal positions of courts and competent (authorized) bodies in cases related to the use of forms and methods of tax control by tax authorities<sup>24</sup>.

Researcher A. Kormilitsyn revealed the unique content of administrative, tax and financial relations that arise in the process of organizing and implementing mobile tax audits in the results of his research, developed a theoretical model of organizing and implementing camera tax audits, and the legal regime of mobile tax audits. showed the connection with the real needs of ensuring the

<sup>20</sup> Садчиков Михаил Николаевич. Камеральные и выездные налоговые проверки как формы налогового контроля. Автореферат диссертации на соискание ученой степени кандидата юридических наук. Саратов 2010.

<sup>21</sup> That source.

<sup>22</sup> Нестеренко Александр Сергеевич. Организационно-методическое обеспечение эффективного налогового контроля в России. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Саратов-2011.

<sup>23</sup> Курилас Марина Олеговна. Организация налогового контроля крупнейших налогоплательщиков в России. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Санкт-Петербург 2010.

<sup>24</sup> Курбатов Тимур Юрьевич. Правовые формы и методы налогового контроля. Автореферат диссертации на соискание ученой степени кандидата юридических наук. Москва — 2015.

effectiveness of tax control, developed proposals on the rules governing the organization and conduct of chamber tax audits of legislation on taxes and levies, determined the specific features of control procedures from the point of view of current administrative, budget, tax legislation, developed suggestions for introducing the most effective forms and methods of organization and implementation of on-site tax audits into the activities of tax authorities<sup>25</sup>, Polteva Anna Mikhailovna defines the concept of regulatory verification of tax audits and defines it as the verification of the content of the document from the point of view of its compliance with the applicable regulatory documents, and this method includes the identification of documents that are contrary to the law in content, unjustified write-off of the cost of surplus products, incorrect tax rates from the established standards. describes the features that allow to determine the real situations of application. In addition, this researcher scientifically substantiated the fact that the effectiveness of conducting tax audits (increasing human resources) depends on the professional potential of employees<sup>26</sup>.

In the researches of Nikolov Vladimir Vyacheslavovich, on the basis of the economic theory of taxes and taxation, the essence of tax offenses is defined as the failure to fulfill the economic and financial and budget requirements correctly calculated according to the results of the taxpayer's activity, as a condition for the full and timely fulfillment of the tax base, the real nature of tax offenses generalized and concretized theoretical rules and recommendations for improving the

regulatory factors of the tax impact on tax law violators have been developed, which allow to review the practice from the point of view of improvement<sup>27</sup>. Unlike V. Nikolov, Jernakov Sergey Aleksandrovich assessed the impact of the tax audit system on the level of tax payment and the financial condition of industrial enterprises, made scientific conclusions by studying the practical state of the tax control system, developed the rules of audit activity in the field of tax audit of industrial enterprises, collected taxes from industrial enterprises formulated suggestions for improving documentary verification methods<sup>28</sup>.

T. Shashkova calls tax control "a qualitatively new phenomenon in modern conditions, it is an economic relationship located at the intersection of many processes (economic, legal, financial and information flow regulation by the state)"<sup>29</sup> in his research, he developed a factor model for the selection of traveling tax payers, and showed an improved version of the methods of forming the information base for conducting traveling tax audits.

Russian scientists E.G. Efimova, E.B. The Pospelovas in their textbook "Taxes and taxation" state that "tax control is one of the types of state financial control, the object of which is relations related to the calculation and payment of taxes and fees, and its subjects are officials of tax authorities, and its task is centered on the calculation of tax revenues describes as "ensures the economic security of the state in the formation of state funds"<sup>30</sup>. These scholars also group them according to

<sup>25</sup> Кормилицын Андрей Сергеевич. Правовые и организационные основы осуществления выездных налоговых проверок. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Москва — 2005.

<sup>26</sup> Полтева Анна Михайловна. Правовые и организационные основы проведения камеральной налоговой проверки. Автореферат диссертации на соискание ученой степени кандидата юридических наук. Москва — 2008.

<sup>27</sup> Николай Владимирович Вячеславович. Совершенствование экономического механизма ликвидации налоговых нарушений. Автореферат диссертации на соискание ученой степени кандидата юридических наук. Владикавказ- 2006.

<sup>28</sup> Жернаков Сергей Александрович. Совершенствование системы налоговых проверок промышленных предприятий. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Екатеринбург 2000.

<sup>29</sup> Шашкова Татьяна Николаевна. Совершенствование системы планирования налогового контроля организаций. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Москва — 2007.

<sup>30</sup> Е.Г.Ефимова, Е.Б.Поспелова. Налоги и налогообложение: Учебное пособие. – М.: МИИР, 2014. –с 168-168.

different criteria to reveal the essence of tax control.

Mayorova Ilmira Mazgarovna's research revealed the characteristics of chamber tax audits as an object of statistical research.

If we analyze the scientific research of local scholars on tax control, there are some scientific analyzes in this regard. In particular, Doctor of Economics F.I. Isaev states that "in today's accelerated period of economic reforms and the transition to a market economy, the advantage of the risk analysis program is to determine the level of risk of all economic entities operating during the ongoing inspections based on the developed criteria, and to assess their activities by the tax authorities. allows to make the right decision and is an important requirement of the government: reducing various tax audits that hinder the activity of entrepreneurs, and ensuring the correct conduct of tax audits (cameral audits, mobile audits, tax audits) in cases of medium and high risk level"<sup>31</sup>

***If we make general scientific conclusions on the basis of our research on this section of our research work, it can be expressed in several directions:***

firstly, in the scientific studies of foreign and domestic scientists related to tax control, tax control was evaluated as an integral part of the state's financial control and an important tool of the state in regulating the economy;

secondly, tax audits are interpreted as the most effective methods of implementing tax control, and the effectiveness of tax audits is considered to depend on the organizational mechanisms of tax control;

thirdly, the effectiveness of tax audits depends on the stages of its implementation and organizational processes;

fourthly, the emphasis on the cameral type of audit in the implementation of tax audits is of great importance in supporting the activities of taxpayers.

The state implements the mechanisms of introducing compulsory payments and charging them to financial funds to achieve its economic goals by organizing comprehensive economic,

social and legal relations in providing financial funds to the budget and other such monetary funds. Of course, these financial resources do not come by themselves, and on the other hand, there is a need for purposeful, targeted and effective use of the financial resources involved, which also requires control activities by the state and its authorized bodies. This control is of a more financial nature, and requires mechanisms to control the proper distribution of the funds involved in financial funds, ensuring their purpose and destination, and their effective use.

**Conclusions and suggestions:** The basics of organizing tax audits developed during the research work, the organizational stages of tax audits, the systematic hierarchy of organizing tax audits, the principles of tax audits, the elements of tax audits, the grouping of tax audits according to the methods of conducting them, the basics of the implementation of tax audits, the basics of using the "risk analysis system" in the organization of tax audits, "conceptual features of using tax risk, stages before conducting a camera tax audit, methodological bases of the processes of conducting camera tax audits in tax authorities, On the one hand, the object of the sequence and implementation stages of mobile tax audits, the stages of conducting tax audits serve to reveal the essence of tax audits, and on the other hand, they create important methodological bases 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 the pre-inspection analyzes based on the application 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.

<sup>31</sup> Исаев Ф.И. Солиқларни таҳлика-таҳлил қилиш методикаси. "Иқтисодиёт ва инновацион

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