



Foreign countries' experience of coordination based on tax control

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ABSTRACT

This article presents the conclusions and conclusions that can be drawn from the analysis of the possibilities of tax authorities to identify possible cases of tax evasion, ensure fair taxation, and ultimately contribute to the overall efficiency of the tax system by improving the practice of auditing and monitoring taxpayers' activities. The article highlights the advantages and problems of applying foreign experience in the conditions of Uzbekistan, and develops proposals and recommendations for improving national tax policy.

Keywords:

tax revenues, risk analysis, risks, efficiency, digital platform, methods and tools, advanced information and communication technologies, analysis, optimization, tax incentives, tax rate

Introduction. The effective functioning of the tax system in a market economy directly depends on the excellent organization of tax control over the activities of taxpayers. Tax control is an important component of state financial policy, which serves to ensure the stability of budget revenues, monitor compliance with tax legislation, and strengthen tax discipline. In this regard, an in-depth study of the theoretical foundations of regulating taxpayer activities through tax control is of urgent importance.

Currently, the digitization of the economy, the improvement of tax administration, and the introduction of risk-based control systems are further increasing the content and practical significance of tax control. Therefore, it is important to study the theoretical foundations of tax control over taxpayer activities to reveal the essence, objectives, and economic significance of this process, as well as to scientifically substantiate ways to increase its effectiveness.

Analysis of the literature on the topic.

Issues of tax control over taxpayers' activities have been widely studied in the fields of economic theory, finance and tax law, and a number of scientific studies have been conducted in this area by domestic and foreign scientists. An analysis of the literature shows that there are different scientific approaches to the essence, forms and methods of tax control.

Foreign scientists J. Stiglis, R. Musgrave and P. Samuelson interpret tax control as an integral part of the state financial mechanism and emphasize that its main task is to ensure the full and timely fulfillment of tax obligations. In their works, tax control is assessed as an important factor determining the effectiveness of tax policy. [1]

Also, in the studies of M. Olson, A. Smith and F. Schneider, special attention is paid to the relationship between tax control and taxpayer behavior. In their opinion, effective tax control serves to reduce tax evasion and is of great importance in reducing the share of the shadow economy. [2]

The works of scientists from the CIS countries A. G. Gryaznova, L. I. Goncharenko, I. A. Mayburov

and T. F. Yutkina in depth cover the theoretical and methodological foundations of tax control, its forms and methods, as well as the issues of organizing tax audits. In these studies, tax control is considered one of the main means of ensuring state budget revenues. [3]

The scientific works of scientists from Uzbekistan K. Abdurakhmonov, A. Vakhobov, Sh. Mustafokulov, B. Toshmatov and others analyze the improvement of tax control in the national tax system, strengthening tax administration and the institutional framework for interaction with taxpayers. In particular, they paid special attention to the issues of digitizing tax control, introducing automated control mechanisms and using risk-based approaches. [4]

According to S.M. Olennikov, tax evasion and tax optimization are planned actions of the taxpayer[5].

Scientists such as A. Makovesky and E.A. Zareskaya also define the concept of tax optimization, which is one of the most common legal methods of tax evasion, namely, according to them, "Tax optimization is usually understood as the purposeful legal actions of the taxpayer, including the full use of all benefits provided for by law, reducing the amount of tax obligations through tax incentives and other legal benefits. In other words, this is the organization of the activities of a business entity in which tax payments are reduced to a minimum on legal grounds, without violating the norms of tax and criminal law"[6].

Russian scientist L. Aleksandrova, as a result of her research on this issue, emphasizes that "the widespread tax evasion by taxpayers, the high level of delay in tax crimes pose a particularly acute problem of their detection, which creates the need to search for and develop acceptable and effective ways and means of this activity. An analysis of the activities of law enforcement agencies shows that it is much more difficult to detect tax crimes than other types of crimes. In such conditions, it is especially important to develop measures to detect tax crimes, including forensic ones," the author notes, noting that the legal assessment of tax evasion processes is much more complicated than for other crimes[7].

According to A.R. Abdullina, the difficulties in analyzing accounting documents in law enforcement agencies to identify tax crimes in tax evasion, the lack of sufficient skills in monitoring newly established and rapidly closing enterprises, the difficulty of analyzing civil and economic legal documents on the basis of mutual integration, and the insufficient improvement of legislation affect the ineffectiveness of efforts aimed at reducing tax evasion based on the legal basis [8]. A review of the literature shows that although theoretical views on tax control have been sufficiently formed, the issues of comprehensive study of the economic efficiency of control mechanisms based on modern information technologies in assessing taxpayers' activities, as well as the development of scientific conclusions taking into account national characteristics, are still relevant.

Tahlil va natijalar.

The foreign countries' foreign trade organizations are responsible for the implementation of foreign trade control over the activities of foreign trade counterparties, including the foreign trade system and foreign trade relations. In addition, the identification of cold sores and subsequent examination of their causes should be based on the following criteria. In addition, the customs service organizations are also useful in other areas such as the exchange of goods between countries, such as international counterparties, the customs agencies are also responsible for checking the status of the customs and combating international customs fraud. They will work with organizations to create and promote peace. One of the most common and widely used methods and tools for analyzing the activities of foreign financial institutions and other financial institutions' counterparties to detect and prevent financial irregularities is the analysis of their financial reports. calculation. Financial institutions shall conduct an analysis of the financial statements of counterparties, including accounting statements, profit and loss statements, financial statements and other financial documents, and shall verify their compliance with financial obligations, and shall

conduct a review of the financial statements of counterparties. identify the risk.

When analyzing financial statements, the counterparty pays great attention to comparing the economic and financial indicators of a given company with respect to several transactions. Such financial institutions verify the transactions made by counterparties with other financial institutions, including bank statements, trade reports, and other financial documents, and identify any discrepancies, discrepancies, and violations of the law. clear.

Therefore, it is important to analyze the process of calculating the cost of goods sold by looking at the price statement. That is, the financial institutions should examine the financial statements submitted by counterparties to identify irregularities and errors in the calculation of their financial information, and identify the causes of these various types of transactions. This is still the case with external sources. The legal authorities use legal sources to analyze the activities of counterparties and identify potential violations of the law. Legal sources include legal acts, legal acts, company registers, market reports, news, and other Publications are useful.

The financial institutions are responsible for analyzing the activities of counterparties and for coordinating with other institutions. The police authorities cooperate with other bodies, such as intelligence services, law enforcement agencies, and supervisory bodies, to share information and jointly investigate criminal offenses.

Many companies and individuals need to be registered with the tax authorities in order to be recognized as a counterparty for taxation. all. They are considered counterparty creditor accounts of individuals or organizations that comply with the credit law and have legal creditor accounts. Individuals or organizations that conduct operations that affect the quality of foreign counterparties or that are subject to foreign exchange restrictions may be considered as foreign exchange.

The foreign financial services and other authorized bodies of the Russian Federation (in particular, the largest 20 financial institutions) assess the activities of counterparty financial

institutions from the perspective of financial risk and conduct a systematic analysis of their inclusion in the list in the established order. This process checks whether the registered cold chain has the corresponding cold chain identification number (or similar identifier) that was issued by the cold chain organization. In addition, by assessing their legal status, the tax authorities check whether the counterparty is a legal or natural person and has the right to conduct business activities. Analyzing their financial statements not only determines their financial stability and soundness, but also the company's turnover and assets, its financial condition and the risk of financial collapse. By comparing their previous tax returns, checking the history of their previous tax returns, checking compliance with tax obligations and identifying tax offenders, they prepare their own analytical materials. The e-mail will be reflected in the report.

The main aspects of the French experience in auditing foreign exchange counterparties are analyzed, including the French value added tax (VAT), corporate tax, sales tax and other taxes. The courts, in accordance with their own laws, shall examine the system of courts, and the courts shall verify the implementation of the legal obligations of the courts in accordance with this system and the law on courts. In this regard, France is actively participating in the international exchange of accounts and transactions to combat money laundering. It also supports the automatic exchange of information on bank accounts and financial assets under international agreements. One of the main methods of verifying the financial statements of counterparties in order to improve the quality of financial statements is a qualitative audit of their financial statements. Such financial bodies are allowed to conduct financial audits of both large and small and medium-sized enterprises.

In recent years, France has been actively using legal technologies such as data analysis and data analysis tools and artificial intelligence to detect potential violations of the law, in line with other countries. In order to strengthen the capacity of law enforcement agencies to conduct joint inspections in order to combat information and

international drug trafficking, law enforcement agencies should use risk analysis to identify the most likely cases of drug law violations and conduct further inspections based on this analysis. Priority should be given to companies or individuals who have experienced inexplicable changes in their business activity, such as a sudden increase in the number of employees or a change in the number of employees, if any unusual changes in business activity are identified. Evaluate the conditions under which the work is carried out.

In France, as in other countries, the authorities use a multi-pronged approach that combines various types of tests and analysis methods to identify suspected cases and conduct additional tests as necessary. Law enforcement agencies may also obtain information about potential offenders from other sources, such as labor complaints, bank statements, or other government agencies. If a company or individual has previously been involved in labor disputes or labor disputes, this is a reason for them to be included in the list of suspicious enterprises by labor authorities. The need for the return and verification of financial transactions is one of the main reasons for the imposition of fines, and in cases where the lack of or insufficient verification of financial transactions is determined, the absence or insufficient verification of documents is considered a violation of the tax law and this tax. The main reason for increasing the risk of frostbite is the risk of frostbite.

The risk of frostbite may vary depending on the foreign experience with frostbite tests. In recent years, such inspections have become more and more common, requiring a careful and systematic approach, often using special methods and technologies. In particular, the State Audit Office (SAO) performs various types of audits, including audits, reviews, and audits of financial records, analyzing transactions from various sources, and identifying violations and violations of laws and regulations. Analyze the system of activities, determine the level of financial risks associated with them, warn them (counterparties) in accordance with the established procedure, and, within a given period of time, consider ways to eliminate the

risks, and conduct a quality assessment of these enterprises as a suspicious enterprise.

Due diligence of German foreign exchange counterparties is subject to German foreign exchange law and foreign exchange bodies are subject to the procedures established by law. Germany has a comprehensive tax system for various types of taxes, such as VAT (Value Added Tax), corporate tax and personal income tax. Tax authorities monitor and verify the compliance of tax authorities with this system and the relevant tax law.

While analyzing some of the legal aspects of the German forensic examination experience, the following can be noted. In addition, this article examines the legality of the financial statements of the companies, The request to submit various types of documents in support of their claim is subject to the principle of confidentiality.

Secondly, the financial analysis is carried out in such a way that it is difficult to identify any serious violations of the law or unreliable reports, and it is difficult to analyze the financial statements of a company, and it is necessary to establish the method of analysis, and to identify anomalies (similar cases) or irregularities. A comparison of a company's performance with similar companies.

Therefore, it increases the verification of tax obligations, that is, the payment of taxes, value added tax (VAT), international tax and other taxes. checking that it is correct and timely, this information is very useful. The German Foreign Trade Agency actively participates in international information exchange on foreign trade, including the analysis of foreign trade data and the identification of potential foreign trade violators, using special tools and technologies. The use of the Internet.

Thirdly, German public authorities, as well as companies and organizations, have the right to explain their public policies and provide information on public policy.

In addition, Germany actively participates in international efforts to combat the scourge of terrorism, including through military calculations and operations. This includes automatic transactions in bank accounts and assets under international contracts, such as

SAE (Sustainable Account Information Exchange).

In addition to the countries of France and Germany, which have brought the law into force, the European Union has its own systems and methods for auditing financial statements, and they are responsible for auditing, auditing accounting, and facilitating cooperation between various financial institutions. The law. Each country has its own characteristics and legal framework. The European Union distinguishes between foreign experience in the field of due diligence of counterparty credit institutions and their legal framework.

However, many developed countries have adopted new approaches and methods for conducting forensic examinations. First, analyze the evidence: One of the main methods is to analyze the financial statements and other evidence that the company has prepared for the company. This includes reviewing books, financial statements, accounts, etc. Auditing of accounts: Auditing of accounts by various parties (mainly counterparties and accounting agents) to determine the legality or accuracy of the accounts. Auditing: Verifying the accuracy and completeness of the accounts To verify the legality of the audit, it is necessary to review the accounts, financial transactions, contracts, etc., and to verify the accuracy of other information sources: a type of verification of the financial statements of financial institutions Using databases and other state bodies, risk analysis: assessing the risk of exposure to a particular type of risk, especially by sector, area of activity, type of inspection, changes in legislation and other factors, information Use of technology: Wide use of information technology for analyzing and automating the process of identifying anomalies in the field of forensic examination, international cooperation: if the forensic examination has international activities, the forensic The authorities shall endeavor to cooperate with similar authorities of other countries and to conduct joint investigations.

We will analyze the experience of the MDI cross-sectional study of the activities of foreign counterparties in the countries of Russia and

Kazakhstan (including the experience of the students who submitted their dissertations).

Russia has gained extensive experience in this regard. The Russian Federal Service for the Protection of Foreign Trade (<https://egru.nag.ru/>) provides information on Russian foreign trade counterparties. A non-profit enterprise or a private individual who is analyzing its business activity has the right to view the status of the company (legal entity) in the electronic version of the Unified State Register of Legal Entities of this site, i.e., whether the counterparty is an active enterprise, liquidated or excluded from the Unified State Register of Legal Entities. The right to answer questions, to see the individual's status as a publisher, to see what is listed in the publisher's profile, and to use it to make relevant decisions.

Russian business partners and other foreign business partners or foreign business partners should monitor them (counterparties) closely, check their business ability and integrity, which is something that is currently being done by these types of services, and this The following services are available to the public:

1. Unified State Register of Legal Entities (USRE)
2. Civil Case File
3. Federal Civil Service Service
4. Federal State Statistical Service
5. Unified Information System for the Real Estate Sector
6. Federal Notary Chamber.

The official website of the Federal Service for the Protection of the Rights of the Child (<https://www.nag.gov.ru.>) in the section "Registration and Verification of Counterparties" provides the following electronic forms for identifying counterparties. Namely, "a single state register of legal entities, a license register, a single state register of legal entities and a single state register of individual entrepreneurs, a single and reciprocal price list of agricultural products, a register of disqualified persons, a register of cash registers, a register of fiscal registers, a fiscal register The "Register of Financial Operators, Expert Organizations" allows users and other financial institutions to obtain information about their counterparties. The Unified State Register of

Legal Entities (USRE) is an electronic document with an expanded link to the Unified State Register of Legal Entities (USRE).

The Unified State Register of Legal Entities provides information about the company, including:

- type, organizational and legal form, main state registration number, registration number of the legal entity (STIR), reason for registration;
- individual (company);
- date of registration and method of formation (creation or reorganization);
- amount of authorized capital (authorized capital, authorized purpose, number of shares);
- general director (name, social identification number and name of the person authorized to represent the legal entity);
- establishment (participation) of a legal entity (original and legal identification number - for natural persons).
- in relation to shares of legal entities, the Unified State Register of Legal Entities shall also act on the ownership of their shares, and in relation to shares of companies whose shares are registered, the acts on the value and par value of the shares shall be performed by the Registrar of Legal Entities.
- authorized capital;
- enterprises of the main and additional types of economic activity in accordance with the All-Russian Classifier of Types of Economic Activity;
- licenses issued by a legal entity;
- branches and representative offices;
- documents on the fact that the company is in the process of reorganization or liquidation.

Lawsuits and similar cases.

The official website of the Federal Service for the Protection of Human Rights of the Russian Federation (<https://www.nag.gov.ru>) has the ability to find cases in civil (legal and economic disputes) and civil (civil and economic disputes). In addition, bankruptcy (organizations and individuals) and arbitration cases in which the counterparty participates as a plaintiff, defendant, debtor or other person. In addition, the name and legal form of the debtor, the date and number of the lawsuit, the details of the lawsuit, the procedure for filing the lawsuit, and the amount of the outstanding debt are indicated.

The most recent annual accounting (financial) reports of a legal entity were submitted according to the data of the State Statistics Service. In particular, the legal entity has the right to prepare a balance sheet, a report on the results of operations (profit and loss) and the actions taken against them, based on indicators such as assets, liabilities, liabilities, net profit (loss) and other indicators. Through the unified information system for the agricultural sector, a list of purchases, orders, state and city contracts for the past year and the quality of deliveries (purification, execution) of legal entities is provided.

In addition, the right to check the status of a legal entity in the register of unregistered deliveries is also subject to verification - this is, in particular, the right to enter it here due to the fact that it has concluded a contract (contract) or has terminated it. In such cases, the register of unregistered deliveries is kept for two years. The Federal Chamber of Notaries has published a list of all mortgage applications on its website. Here you will find the date and registration number of the mortgage, the type and description of each property, the conditions for the mortgage and the mortgage, the conditions for the mortgage agreement (type, date and number of the agreement, the terms of the agreement) The right to familiarize yourself with it. The single registry of bankruptcy cases is responsible for cases of insolvency (bankruptcy) of a legal entity.

The above-mentioned website of the Feera service allows you to read various articles about your business partner - the Russian counterparty. The documents on the state registration of a legal entity shall be submitted to the state registration (registering) body for the previous year, firstly, to the state registration (including the registration of amendments made to the company's founding documents) First, it is important to note that the laws are being changed and, secondly, to make changes to the laws. The right of the counterparty to be included in the list of legal entities that have filed annual tax returns and/or have outstanding tax debts in Russian rubles, the right of the legal entity to be included in the list of business entities, etc.

In the event of suspicions, the tax inspectorate has the right to suspend the liquidation, reorganization, and amendments to the charter of the company for one month. If, for example, the counterparty is a legal entity, if five or more legal entities are registered with the same legal entity, the legal entity is considered to be a disqualified person. The absence of a certificate confirming the appointment of the head of the enterprise, the absence of a document confirming the authority of the head, the absence of a document confirming the actual establishment of the enterprise, the absence of a company law, the absence of a court order, the absence of a business license, the absence of a license to work, the absence of a license to work and other rights. If it is clear that the activity carried out is not carried out in accordance with the established procedure, or that other conditions for carrying out the activity carried out in accordance with the established procedure, in particular, the lack of working capacity, means of transport, means of communication, etc., are not met, the health service body shall, within the scope of its powers, с Hora l ar ko'ra d i.

Russia has been facing several problems, including useless financial statements, significant economic losses, the growth rate of costs exceeding the growth rate of income, the low average monthly wage of the population, the construction of a counterparty chain of economic entities, and the lack of financial institutions. High levels of internal migration, a significant increase in the average level of the economy, rising prices, unreasonable business activity, low productivity, low share capital, and reporting requirements are all factors that contribute to the decline or decline of the economy. The quality of the information provided by the counterparties depends on the quality of the information provided, The Russian Foreign Ministry has issued a statement confirming the registration of a company suspected of being involved in the activities of foreign counterparties, the absence of legal entities, the absence of documents, explanations from foreign authorities, and the absence of documents confirming the damage, loss, or destruction of documents. The most common

method of determining the basis for the requirements for the audit is the calculation of the amount of unfounded claims. If the counterparty is recognized as a shell company, inspectors will be able to recognize VAT deductions and other expenses related to the audit.

If we analyze some of the main aspects of the experience of conducting due diligence on the counterparty of neighboring Kazakhstan, which is part of the MDI, then this situation is still similar to the experience of the above-mentioned countries, which have a number of similar aspects. It is possible to resolve differences in approaches.

The legal basis for conducting a due diligence of counterparty-sourcing transactions in Kazakhstan is established by a number of laws and regulatory legal acts, including: The Soyuz Code of the Republic of Kazakhstan The main legal act establishing the basis for conducting due diligence in Kazakhstan Define the types of taxes, the procedure for calculating and paying them, the rights and obligations of tax authorities and tax authorities. The Law "On Social Inspection" regulates the procedure and principles for conducting social inspections, the rights and obligations of social inspection bodies and social inspection organizations during the inspection process, as well as the procedure for filing complaints about the results of the inspection. The Law on Social Security, in turn, regulates the legal provisions and provisions of social security law, including the procedure for calculating social security contributions, preparing social security reports, monitoring compliance with social security law, and imposing sanctions.

Resolutions and orders of the Ministry of Finance of the Republic of Kazakhstan, regulating the specific features of the financial audit and financial audits, and clarifying the procedure for implementing the financial legislation. These and other legislative acts establish the legal framework and procedures for conducting forensic examinations of Kazakhstan's forensic laboratories, as well as the procedure for maintaining contact between forensic bodies and forensic laboratories in the field of forensic medicine.

Kazakhstan has a system of value-added tax (VAT), excise tax, excise tax paid by individuals and other types of excise taxes, and excise authorities are obliged to comply with this system and excise legislation. Check the performance. Initial cold control is a method of controlling the quality of the cold chain of the counterparty - the cold chain. Enterprises and individuals are required to register their legal entities in accordance with the laws of Kazakhstan, and the legal entities maintain a register of legal entities and conduct inspections to ensure compliance with the registration procedures.

This day l at d a ham a number of ways to monitor the activity of counterparties - tax payers. Moreover, based on international treaties, Kazakhstan is still a party to international treaties on combating corruption and information sharing, which affects the procedures for conducting corruption investigations. The legal entities of Kazakhstan, which are legally authorized to conduct financial transactions, have the right to conduct all types of financial transactions, including annual audits, financial statements audits, and other forms of audits. Electronic reporting and reporting are also available.

Kazakhstan has implemented an electronic declaration and reporting system that simplifies the process of collecting and analyzing data on agricultural products. The Kazakh state bodies use modern technologies to control and monitor the activities of state-owned enterprises and state-owned enterprises. The financial institutions shall analyze the transactions of other state bodies and banks, the financial transactions and reports of the financial institutions, and identify any financial abuses that may arise.

Based on foreign experience in assessing and supervising the activities of counterparty credit institutions, the following special measures are taken:

The process of assessing and supervising the activities of counterparty credit institutions in the world is subject to regulatory supervision. The registration of business entities in the register of state health service bodies is carried out in accordance with the specific

requirements and the quality of the main priority areas;

each state (in this case, analyzed) has formed its own unique experience of assessing and controlling the activity of counterparty tax payers;

The experience of the countries studied (USA, France, Germany, Russia, Kazakhstan) suggests that the law should be applied to assess and monitor the activities of counterparty financial institutions, verify the registration of financial institutions, analyze their financial reports and Conducting basic financial audits, identifying financial conditions, studying their legal relationships with business partners, conducting various surveys, conducting monitoring and econometric analyses, and then introducing them into the process of forecasting future financial conditions. foreign experience in assessing and monitoring the activity of counterparty credit institutions shows that it is necessary to strengthen this process and constantly improve the methods of its implementation, which is a prerequisite for the development of the Uzbek credit system.

Conclusions and recommendations.

It is advisable to increase the effectiveness of tax control by widely introducing risk-based approaches to controlling taxpayer activities, developing digital tax control tools, and strengthening information exchange between tax authorities and taxpayers.

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