



THE ROLE OF THE CAMERAL TAX AUDIT IN THE TAX CONTROL OF THE REPUBLIC OF UZBEKISTAN

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Article history:	Abstract:
Received: 3 rd May 2021 Accepted: 13 th May 2021 Published: 7 th June 2021	The present article deals with issues of servants' tasks of tax administration that is important and integral part of tax control in arrangement of cameral control, sources in organization of account and informational base of tax control and issues of tax control improvement.
Keywords: Financial statements, tax reports, cameral control, simplified procedure taxes, tax control, reliable database	

INTRODUCTION

The strategy for economic development and liberalization for 2017-2021 defines the continuation of the policy of reducing the tax burden and simplifying the tax system, improving tax administration and expanding appropriate incentive measures as the third priority direction for the development of the Republic of Uzbekistan [1].

Introduction of modern methods of tax administration, wide introduction of modern information and communication technologies and advanced methods of automated analysis in the process of tax administration in order to increase the collection of taxes and other mandatory payments; full transition to electronic service for taxpayers, primarily businesses, without direct dialogue; from all public services of the state tax service, including providing electronic access through a Single portal of interactive public services; full provision of business entities with an electronic digital signature; important tasks for radical improvement of the methodology and procedure for organizing tax administration and control have been identified [2].

Along with this, the task was set to radically improve the organization system and methodology of tax administration and control in accordance with the requirements of advanced international standards [3].

Really, Resolution of the President of the Republic of Uzbekistan dated June 26, 2018 no. PP-3802 "on measures to radically improve the activities of state tax service bodies" separately, it was noted that there are no impressive software products that collect external resources for camera monitoring [4].

Including, Increasing the level of tax collection in the decree of the President of the Republic of Uzbekistan On organizational measures for radical improvement of tax legislation dated February 13, 2018, Ensuring that taxes and fees are paid in full to the state budget and state trust funds, it is noted that the possibility of tax evasion is excluded [5].

The most common form of control in the tax practice of developed countries is considered to be Desk control based on taxpayer databases and computer technologies. Also, all this requires the formation of a reliable database in the tax authorities on the collection of taxes payable by taxpayers in connection with the movement of tax objects, tax bases and goods across the customs border of the Republic.

A reliable database is carried out exclusively by the tax authorities by creating a database in electronic form on the basis of accounting for each object, database and tax payers, as well as for all taxes paid by them.

In accordance with article 138 of the new version of the Tax code, introduced in practice when organizing Desk control, Desk control is carried out without visiting the taxpayer on the basis of studying and analyzing financial and tax reports submitted by the taxpayer in accordance with the established procedure, as well as other documents (information) available to the state tax service body about the taxpayer's activities.

After the decree of the President of the Republic of Uzbekistan dated January 8, 2010 no. PP-1257 "On measures to implement in-house control over financial and tax reporting submitted by taxpayers in the Republic, a Department of in-house control was established in the system of state tax service bodies [6]. Before giving an explanation about the process of work of employees of this Department of Desk control, it will be studied what types of financial and tax reports are available to taxpayers, and in what time frame they must be submitted to the tax authorities.

DESCRIPTION OF THE LITERATURE ON THIS TOPIC

A number of domestic and foreign scientists who conducted research in the field of tax relations, expressed their opinion on the organization of tax control, in particular on the implementation of Desk control. In particular,

according to Mayburov, the purpose of the in-house tax audit is to monitor compliance by taxpayers with legislation on taxes and fees, identify and prevent tax violations, it is also the collection and preparation of the necessary information to ensure the effective selection of taxpayers for the purpose of conducting a tax audit [7].

In the article "The level of Informatization of territorial tax authorities and the practice of using information technologies in their activities" by E. Nastyushkina, the taxation process is a necessity for the organization of effective tax relations. Level of automated technological processes, in other words, it was noted that the use of innovative sagas in the process of their activities, expressing the effective work of tax authorities [8].

According to Tolkachev, the volume of information currently received is growing rapidly, this indicates a systematic improvement in the ability of the state tax service to centrally store, process and ensure timely disclosure of this information. Electronic means of communication open up new opportunities for interaction with state bodies and citizens, enterprises, organizations [9].

According to Efremova, one of the important issues is the availability of computer equipment and transmission facilities. It is impossible to effectively organize tax control over the correctness of calculation and timely receipt of taxes to the budget without ensuring their uniform operation. The first condition for organizing effective tax control is tax control based on a modern advanced information technology system for submitting tax and accounting reports in electronic form [10].

Processing and storing all information about automated camera checks via a computer, ensuring the ability to quickly collect tax and accounting reports, as well as statistical information on any indicator of the inspections conducted, Andriutchenko noted in his article entitled Information technologies in tax administration [11].

According to Gaivoronskaya as a lack of software for conducting chamber examination and chamber analysis, only fully automated action of the camera controller, when selecting taxpayers for on site verification, the request mode is taken into account, in other words, the selection criteria are independently introduced by tax inspectors [12].

According to Arshinov, improving the conduct of Desk inspections is one of the priorities, because the priority of such a check is that the check is often repeated, without prior permission and in the long term, as well as without visiting the taxpayer [13].

The results of thematic monographic research show that, the ideas put forward by our scientists are aimed at implementing camera control using more modern information technologies. In our opinion, even those who are trying to move to the digital economy, in conditions where electronic invoices are drawn up and online cash registers are used, it is only necessary to control the receipt of taxes and mandatory payments through in-house control.

When conducting Desk control, first of all, the timely submission of financial and tax reports by taxpayers is studied. At the same time, by comparing the dates of submission of tax reports on financial, tax and other mandatory payments submitted to the state tax service with the actual deadlines established by the Tax code.

The State tax Committee of the Republic of Uzbekistan adopted order No. 86 of March 23, 2011, according to which in-house control is carried out, in order to streamline the work on conducting in-house control over tax and financial reports submitted by taxpayers [14].

The main purpose of conducting in-house control of taxpayers' activities, prevention of violations by taxpayers of the requirements of tax legislation and measures of administrative, criminal and financial penalties that may be applied to them in the future, ensuring timely and full receipt by taxpayers of taxes and other mandatory payments to the state budget and to non-budgetary state trust funds.

The state tax service creates a database of taxpayers' activities using internal and external sources of information.

Database of internal sources mutual settlements of taxpayers on financial and tax reports, taxes and other mandatory payments submitted to the state tax service and other information available to the state tax service, contains the following information:

- financial statements, explanations, data and appendices to tax reports and tax calculations;
- information about taxpayers' personal cards;

Database of external sources information received from relevant authorities and organizations in accordance with article 7 of the Law of the Republic of Uzbekistan "on the state tax service and in accordance with article 84 of the Tax code as well as on the basis of information provided by bodies and organizations that provide information on the occurrence of taxpayer obligations provided for in Annex 2 to the Decree of the President of the Republic of Uzbekistan dated October 30, 2012 no.PP-1843, to the state tax service.

It is established that from September 1, 2018, yield the initiative to check the activities of businesses carried out by the relevant business entities on the basis of the results of the system "risk Analysis" involving the initiation of verification based on risk of violation [15].

Thanks to the software product "risk analysis and cameral control", the results of a tax offense are divided into categories of taxpayers with high, medium and low risk.

At the same time, through the personal account of business entities formed from the software product, the business entity is notified by the state tax service of an increased risk or average Commission of a tax offense as well as in-house control in accordance with the procedure established by the Tax code of the Republic of Uzbekistan.

ANALYSIS AND RESULTS

Features of applying a single taxpayer in tax legislation, in other words, there is a cameral control over compliance with the criteria for reducing the amount of a single taxpayer, becoming a single taxpayer, and the requirements of a simplified procedure for calculating and paying value-added tax.

If the state tax service body finds out that the above mentioned errors were made in the process of Desk control when filling in the tax report or there are contradictions between the tax report submitted and the available information in the state tax service body, a written application is sent to the taxpayer with a request to make appropriate amendments in writing, including through the taxpayer's personal account. The order number of the application is formed by the software product "electronic document management" and is included in the software product "risk analysis" within 3 days.

The notification or application is submitted in the following order in relation to the amount of tax remaining without accounting:

- a notification or request cannot be sent if the amount accrued additionally based on the results of in-house control is up to 10% of the minimum wage the data of the office control for the upcoming quarter will also be taken into account;
- if according to the results of Desk control the additional accrued amount is up to one minimum wage, the taxpayer is notified of the detected discrepancy;
- if the additional amount accrued based on the results of in-house control is more than one minimum wage, the taxpayer is notified of the detected discrepancy.

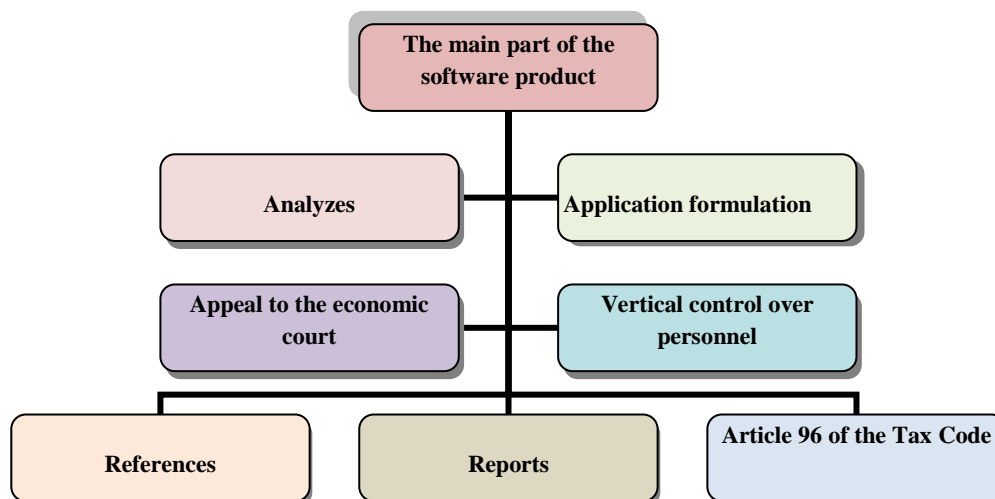
The taxpayer shall submit corrected tax reports on the relevant taxes and other mandatory payments in the manner provided for the submission of updated tax reports or within 10 days from the date of receipt of the application for correction of the grounds for identified non-conformities, personal identification documents must be submitted in writing, including in electronic form.

Cameral control is not carried out by the state tax service in business entities with a low risk of committing tax offenses.

In the process of Desk control, the activities of taxpayers preceding the period of Desk control may cover the time periods established by law.

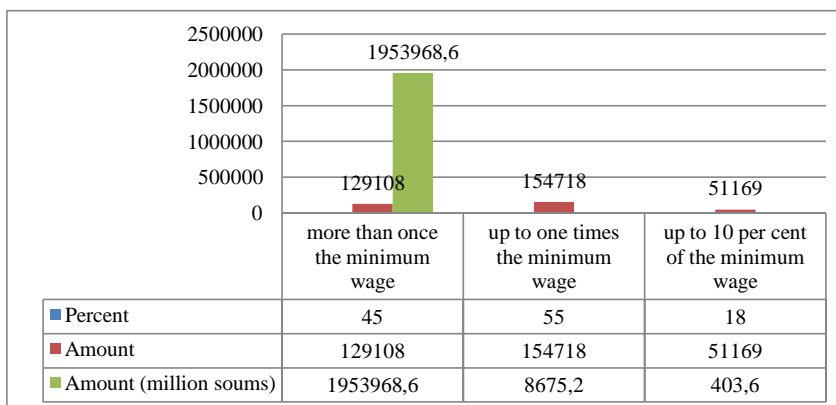
Cameral control is carried out in the activities of all taxpayers who are required to pay taxes and other mandatory payments in accordance with the Tax code of the Republic of Uzbekistan.

With the help of modern information technologies, we can see in figure 1 below how the main panel (menu structure) of a special automated software product used by employees of the State tax service in the implementation of in-house control, before analyzing existing problems and shortcomings in the stylistic aspects of in-house tax control, as well as ways to eliminate them, is used to analyze existing problems and shortcomings in the stylistic aspects of in-house tax control.



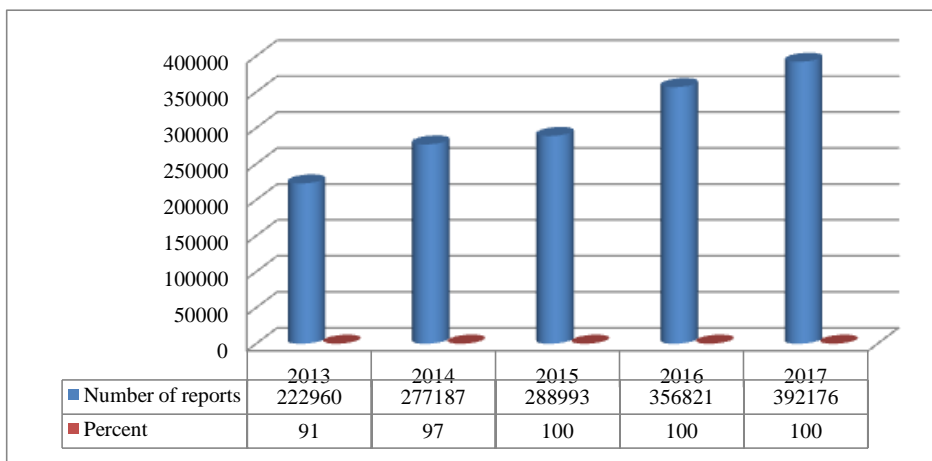
1-picture. The main parts of the software product used for implementing cameral control

Herein, reports module-covers the results of all aspects of automated camera management, which are summarized in the form of aggregated reports. Module "Article 96 of the tax code of the Republic of Uzbekistan" - keeps records of applications sent to economic courts for temporary suspension of Bank accounts of enterprises. According to the analysis, formed on the basis of automated areas in the program, consists of a list of entities in which detected errors and omissions, variations are generated in a single common table for the identified routes. Now we will look at the performance of the xar module of the program, based on the data that is generated through them. Initially, we will analyze the data generated in the "request generation" module (Fig.2).



2-the picture. Applications for January 1, 2019

When analyzing the submitted applications, the cost of 1 application is 24240 soums, including 540 soums for office supplies, 3700 soums for postage, 15,000 soums for accounting expenses of the enterprise, and 5,000 soums for other expenses (electricity, depreciation, transportation). If the total number of applications that were generated and sent on January 1, 2019, is 334,995, then the cost of these applications will amount to 8,120,3 million soums. It is time to establish that applications will only be sent electronically in order to minimize such costs. It is advisable for taxpayers to be informed of their tax obligations by means of the taxpayer's subscriber numbers if they use the services of mobile operators and the e-mail addresses provided by them for a permanent operating entity. In this case, it is necessary to determine the correctness of e-mail addresses and phone numbers provided by taxpayers, as well as to be responsible for their continuous operation.



3-image. Submission of tax reports by year

When we look at the data generated from the next module "reports" of the automated camera control program via 3-image, we can see that the provision of tax reports is improving from year to year. But the program also has a number of other problematic cases. For example, when submitting applications, the risk is not directly related to the analysis program, which excludes the accuracy of receiving responses to applications sent from the State tax Inspectorate.

In addition, the license data of economic entities that use land resources are not accurately and timely maintained by the relevant authorities, and if the information in the external source is formed incorrectly, then there is a discrepancy between the data received by letters on petroleum products in the program of the external source. During the 4 quarter of 2018, we analyzed the Cameralian control, conducted on the basis of internal and external source data, the number of enterprises reporting country is 319903, the number of enterprises which need to carry out camerucci control plan, 203420, and the number of enterprises with cameral control - 127944 or 62,9. Audit of the number of enterprises the number of enterprises in Andijan and 77.3 percent of control in relation to the truth, as well as visits to 62.5% in April to 81.2% and 59.6 percent in Kashkadarya, a veteran of 94.6 percent from March, 75.7 per cent to 65.3 per cent in Samarkand, Surkhandarya 65 percent 59.7 percent in Syrdarya, Tashkent, in

the city of 71.8% and 28.2% in the Tashkent region, the Fergana 36.3 percent, and 66 percent in architecture, 75.6 percent in March, taskil continues. This shows that data from external sources is completely generated in the external information base of the State tax administration.

To prevent such cases, including the expansion of the tax base, timely and full taxation of income, as well as for sending to the budget, electronic invoices must be generated online on a single basis, which is organized in the State tax Inspectorate, and all economic entities must enter direct delivery for each operation via the Internet. Responsible employees of in-house control structures of the state tax service of the Bundesland will be able to perform in-house control in a timely manner, send applications and take mandatory measures of recovery, taking into account electronic invoices.

Table 1
Shortcomings identified as a result of the conducted cameral control

Regions	2015	2016	2017	2018
Andijon	6 563	7 573	8 582	10 097
Buxoro	2 211	2 552	2 892	3 402
Jizzax	1 588	1 832	2 077	2 443
Kashkadarya	2 026	2 338	2 649	3 117
Navoi	589	680	770	906
Namangan	1 008	1 163	1 318	1 551
Samarkand	2 312	2 668	3 023	3 557
Surxandaryo	945	1 091	1 236	1 454
Sirdaryo	482	556	630	741
Tashkent city	2 167	2 501	2 834	3 334
Tashkent	1 851	2 135	2 420	2 847
Fergana	2 826	3 261	3 696	4 348
Khorezm	1 324	1 528	1 731	2 037
The Republic of Karakalpakstan	1 037	1 197	1 357	1 596
All	26 930	31 073	35 216	41 430

Source: author's analysis based on State tax accounting data.

As can be seen from table 1, the total number of shortcomings identified as a result of camera surveillance conducted on the territory of the Republic is 26930 units in 2015, 31073 units in 2016, 35216 units in 2017, in 2018, it totaled 41430 units, which is an average of 15.4 percent more than in 2016 compared to 2015, an average of 13.3 percent in 2017 compared to 2016, In 2017, it grew by an average of 17.6 percent in 2018 and by 15.1 percent on average over 4 years.

SUMMARY AND SUGGESTIONS

There are a number of shortcomings in the formation of data on the reduction of trade turnover, which are indicated in the report on monetary (plastic) funds transferred by economic entities. For example, the final analysis data is generated from only one taxpayer report. As a result, the accounting indicators of the General taxpayer of legal entities are formed as zero. But the report says that these businesses are taxpayers of income tax or unified land tax on legal entities and that they were not provided with zero turnover in their reporting forms.

At the same time, in the Department of analysis of accrued tax payments and determining their risks, taking into account their dynamics, the amounts accrued in the current year and the values of the amounts calculated in the previous year are not proportional to the amounts calculated in the tax reports.

In addition, having a large cash turnover on accounts, the item on reducing turnover in reports provides a much greater convenience for the implementation of camera control. When calculating the amount of product turnover indicated in the generated report, the disadvantages are obvious.

To ensure a complete, complete and timely database of external sources, it is necessary to equalize the responsibility of managers of enterprises and organizations that provide data with the responsibility of tax agents and increase their responsibility, organize the work of those organizations that present errors, and take decisive measures against those organizations that do not provide data.

To do this, it is necessary to check the activities of organizations that provide information on the implementation of their obligations under mutually agreed agreements on a monthly basis, and quickly switch to a system of full data provision. Until the external source database is formed perfectly, there can be no question of improving the efficiency of the in-house tax control.

In addition, the creation of a unified centralized database of state statistics on the taxpayer's history at operating enterprises that have a license to carry out activities, as well as information from the registering authority, strengthens the external information base of the office of tax control and provides remote control carried out by the state tax service on the territory of the office of tax control.

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