

# TSUL LEGAL REPORT

INTERNATIONAL ELECTRONIC  
SCIENTIFIC JOURNAL

VOLUME 5  
ISSUE 2  
JUNE 2024



JOURNAL DOI: 10.51788/tsul.lr.  
ISSUE DOI: 10.51788/tsul.lr.5.2.  
E-ISSN: 2181-1024



**Founder: Tashkent State University of Law**



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«Tsul Legal Report» international electronic scientific journal was registered by the Press and Information Agency of Uzbekistan on April 21, 2020, with certificate number 1342. The journal is included in the list of journals of the Higher Attestation Commission under the Ministry of Higher Education, Science and Innovations of the Republic of Uzbekistan.

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**E-ISSN: 2181-1024**

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# TSUL LEGAL REPORT

Journal home page: [www.legalreport.tsul.uz](http://www.legalreport.tsul.uz)



Received: 24.04.2024

Accepted: 20.05.2024

Published: 27.06.2024

DOI: 10.51788/tsul.lr.5.2./DSZX3057

## CLASSIFICATION AND LEGAL NATURE OF TAX AUDITS IN UZBEKISTAN

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**Abstract.** The author separately analyzed the classification of tax audits and types of tax audits. The purpose of this study is to develop, as a result of the study, proposals and conclusions aimed at clarifying the types of tax audits characteristic of the legal nature of the research being carried out. A tax audit is the main legal instrument of tax authorities and must have specific forms and types as an effective means of influencing taxpayers. Otherwise, the number of cases of illegal audits by tax authorities and violations of the rights and interests of taxpayers will increase. Therefore, it is important to clearly define in the Tax Code the legal basis for the classification of tax audits and the scope of powers of each type. Types of tax audits are based on the effectiveness of methods and means of illuminating the object of taxation, and ensuring discipline of state budget revenues without causing harm to taxpayers is the main issue. These issues are studied through a comparative analysis of the legislation of domestic and foreign countries, using historical, legal, systemic, logical, statistical, and other methods. National legislation has developed proposals for the classification, types, and scope of activities that can be carried out during a tax audit. These proposals are used in scientific activity, lawmaking, law enforcement, interpretation of tax legislation, and improvement of national legislation. There are two types of tax audits of a legal nature: desk and on-site audit methods.

**Keywords:** classification of tax audits, tax audits, taxes, desk tax audit, on-site tax audit, tax audit, tax measures, tax authorities.

### Introduction

According to the Decree of the President of the Republic of Uzbekistan dated June 29, 2018 “On the concept for improving the tax policy of the Republic

of Uzbekistan” No. PD-5468, there are some shortcomings in the implementation of tax audits, in particular, firstly, the lack of improvement of forms and methods of electronic tax administration and tax

control; secondly, the lack of a clear management system was noted, which negatively affects the quality of control activities and prevents interference in the activities of bona fide business entities. World experience shows that forms and methods of tax control are specialized by type of economic activity.

According to Article 137 of the current Tax Code in our country, there are the following three types of tax audits:

- desk tax audit;
- mobile tax audit;
- tax audit.

However, one cannot but agree with the above classification in our legislation because the types of tax audits by their nature are divided into two, namely desk and field tax audits.

However, a group of scientists, in particular Joao Araujo Marques, Pedro Souza, and Gloria Teixeira, share the concepts of tax audit and tax audit as a tax category. In this regard, a group of scientists, including A.Karataev, I.Enaleeva, L.Salnikova, O.Lazurina, I.Bolshukhin, and M.Sadchikov, classify tax audits into desk and field tax audits. However, N.Bandareva divides tax audits into three types: desk audit, on-site audit and alternative audit.

In connection with this issue, some scientists, in particular Z.Gurbanov, R.Muminov, V.Semenikhin, and G.Omurkozhoeva, on the basis of tax reports and other documents that are the basis for the calculation and payment of taxes, note that it can be carried out without the decision of the head of the tax authority, which speeds up the audit process and reduces unnecessary bureaucratic obstacles.

Some scientists, S.Shornikov, E.Puzyreva, L.Lykova, and A.Selivanov, believe that the main difference between an on-site tax audit and a desk tax audit lies in the subject and area of inspection. The subject of on-site tax audits is the recognition of the correctness of calculations and full payment of taxes and

fees by taxpayers, tax agents, and payers of fees in a specific tax period.

### **Material and methods**

In this article, the object of research is legal documents regulating the organizational and legal basis for the classification and types of tax audits in Uzbekistan, the practice of courts and law enforcement agencies, the legislation and practice of foreign countries, as well as existing conceptual provisions, approaches in tax law, scientific and theoretical views, and legal categories.

This article distinguishes specific types of tax audits; in particular, tax audits are divided into chamber tax audits and mobile tax audits, and it is proved that the third type of tax audit in the current legislation is not a separate type of tax audit. Also, the form and type of tax audits are differentiated and analyzed.

The models for the division of tax audits into types were analyzed within the framework of foreign countries and based on which model tax audits are included in Uzbekistan. The competencies of tax authorities in camera and mobile tax audits are analyzed and the differences between them are revealed.

The study used a number of methods of scientific knowledge, in particular historical and legal, systemic constructive, comparative legal, logical, sociological, comprehensive research of scientific sources, induction, deduction, and statistical data analysis.

### **Research results**

In this regard, in world practice, there are several models of tax audits: including the Anglo-Saxon model - Great Britain [1, p. 14], Australia [2, p. 23], Ireland [3, p. 41], New Zealand. In these countries, tax audits are carried out depending on the category of taxpayers and the type of tax, in particular audits of small, medium, and large businesses or audits of VAT and excise tax. For example, in New Zealand, types of tax audits are divided into audits of large

businesses and small and medium-sized enterprises. For small and medium-sized enterprises, the turnover is 300 million dollars (NZD). Enterprises worth up to US dollars are classified [4, p. 55]. However, verification methods are divided into verification of tax reporting and verification of financial documents in relation to the object of verification. Also, a tax audit in Ireland is carried out in the form of visiting the taxpayer's territory and studying a set of documents (on-site audit) and analyzing documents related to the taxpayer's tax obligations at the tax authority (desk audit) [5, p. 87].

Romano-Germanic model – Germany, France, and Japan. In these countries, tax audits are divided into two types: desk and mobile audits. In particular, according to the German Tax Code [6, clause 3], tax audits are divided into internal tax audits and external tax audits.

The essential rules for tax audits in France are determined by the French Tax Code. Rules for tax collection and dispute resolution are governed by the French Tax Procedure Code. There are two types of tax audits: desk audits (office tax audit) and on-site audits (on-site tax audit) [7, p. 44].

In Japan, tax audits are carried out in two ways: chamber tax audit (interview (desk audit)) – tax reports are checked, and the taxpayer is called to the tax authority to identify deficiencies. An on-site tax audit (on-site audit) is carried out on the territory of the taxpayer without warning [8, p. 12].

Mixed model – USA and Canada. For example, the main document regulating tax audits in the United States is the Internal Revenue Code. In US law, the concept of a tax audit is expressed by such terms as “audit” and “verification.” A chamber audit is carried out in two ways: the first, an absentee audit – at the request of the tax authority, the taxpayer exchanges documents by mail; the second is a face-to-face audit – the tax inspector meets with the tax authority, calling the taxpayer. In addition, a tax official can conduct a

tax audit on the taxpayer's territory to personally confirm the situation. This audit is considered to be an on-site tax audit (on-site audit), during which a tax authority employee, traveling to the territory of the taxpayer's business entity, conducts a comprehensive check of its accounting documents [9, p. 11].

In Canada, there are two types of tax audits [10, p. 11]: desk audit (remote tax audit) - is a request and verification of reports and declarations of taxpayers, and on-site tax audits (on-site audits) - in the territory of the taxpayer and their work documents are studied [11, p. 2]. In addition, in some European countries, for example, in Italy [12, p. 4], tax audits are carried out by the Revenue Agency in the form of desk and mobile tax audits. 80% of tax reports and declarations are subject to desk tax audit under a special program, and 20% are subject to on-site tax audit [13, p. 48]. Tax audits in Serbia are divided into three categories: desk and field tax audits and activities to identify tax crimes [14, p. 22]. In Austria, tax audits are divided into desk and field tax audits [15, p. 2]. In Finland, tax audits are carried out in two ways: tax reporting is checked through desk audits, and accounting documents are checked at the location of the taxpayer for the correctness of the information in this tax reporting through on-site tax audits [16, p. 1].

In the model of the CIS countries, in particular Russia, Kazakhstan, Kyrgyzstan, Azerbaijan, Armenia, Belarus, Georgia, Latvia, Lithuania, Moldova, Tajikistan, Turkmenistan, and Ukraine, tax audits are divided into two: desk and field tax audits, as forms of tax control timing, tax monitoring, and event audits are also available.

Tax audits, in our opinion, in foreign countries are called by different terms and classified according to different criteria. However, when dividing tax audits into types, it is first of all necessary to pay attention to their object and subject. For example, the tax authority first checks

the taxpayer's tax reporting in order to draw a reliable conclusion about the timely payment of taxes by the taxpayer, and if this document is insufficient, it requests additional documents from him. If the ambiguities are not resolved even in this case, the tax authority will visit the taxpayer's territory and check his accounting documents. These processes are carried out by two methods: desk and field tax inspection.

We cannot agree with the opinion of the above scientists, since in foreign countries, in particular in the USA [17, p. 6], France [18, p. 5], and Germany [19, p. 21]. In other countries, the concept of a "tax audit" is represented by the word and this concept in direct translation means "tax audit." Therefore, it should be recognized that tax audit and tax audit are the same concept. In addition, a tax audit, as a separate financial category, is a contractual relationship aimed at verifying the compliance of the taxpayer's activities with tax legislation, and this type of service is provided by audit organizations.

In particular, economist K.Khotamov considers a tax audit to be a check by independent audit organizations of the correct application of all elements and benefits of taxes and other obligatory payments and their compliance with tax and accounting legislation [20, p. 6]. Z.Kurbanov notes that a tax audit is an independent verification of compliance with tax legislation with the correct calculation of taxes and fees by business entities, their timely and full payment to the budget, and the provision of services on tax issues [21, p. 50]. Thus, a tax audit is an audit service as a financial category, and a tax audit is the implementation of the administrative function of a tax authority as a tax category.

Based on the above, it is proposed to change the concept of "tax audit" in the Tax Code of 2019 and the Regulations "On Tax Audits" to the concept of "on-site tax audit." Moreover, it is proposed to change the concept of "on-site tax audit" in the Tax

Code of 2019 and the regulation "On the procedure for conducting an on-site tax audit" to the concept of "entrepreneurial tax audit."

When analyzing the types of tax audits, it is important to classify them into groups according to types and forms. Simply put, tax audits are divided into types and forms according to various criteria. Using this criterion, the essence of a tax audit is revealed, allowing one to draw the correct conclusion about the peculiarities of its legal nature.

Tax audits, by their legal nature, are divided into two types: the first type is a desk audit - tax authorities check the tax reporting of taxpayers and determine the correctness of this reporting from internal and external sources requested by other authorities; the second type is an on-site tax audit - tax authorities submit a factual study by comparing the reliability of the tax reporting submitted by the taxpayer with its financial and economic activities in the taxpayer's territory.

In our opinion, we cannot agree with the opinion of N.Bandareva since an alternative investigation is not considered a separate type of investigation. It can be expressed in a request for information from third parties as part of a desk or on-site tax audit. According to the current tax legislation, the alternative type of tax audit has been abolished.

S.K. Basu notes three types of tax audits: mandatory tax audits, preferential tax audits, and selective tax audits [22, p. 32]. This scientist notes that a forced tax audit is carried out as part of criminal cases, a preferential tax audit is carried out as part of a desk audit, and a selective audit is carried out as part of an on-site tax audit.

According to A.Tedeev, tax audits are divided into desk and field audits: as general tax audits, and as special tax audits, tax audits are divided into audit tax audits and tax audits on the execution of pricing agreements [23, p. 175]. We

cannot agree with the opinion of the above scientist since control over the execution of contracts is carried out within the framework of a chamber tax audit.

Krokhina, linking tax audits with tax control, says that according to the categories of subjects, they are divided into: 1) tax authorities; 2) customs authorities; and 3) inspections conducted by internal affairs bodies. Also, depending on the location of tax control, it is divided into two types: desk control - carried out in the tax authority, and field control - carried out on the territory of the taxpayer [24, p. 162].

However, we cannot agree with the opinion of Yu.Krokhina since a tax audit is carried out by the tax authority, and audits carried out by other bodies are considered as customs audits and other audits.

Some scientists classify types of tax audits according to different criteria, including M.Sadchikov, S.Shornikov, V.Machekhin, R.Tkachenko, and D.Chernik [25, pp. 54–57]. Tax audits are divided into primary and repeated frequency audits; comprehensive and thematic audits on the level of coverage of taxes paid; tax and legal attitude to the verification of taxpayers, verification of tax agents, and verification of payers of fees by category of participants; for comprehensive and random inspections using the verification method; audits conducted by tax authorities and in cooperation with the composition of the audit participants; scheduled and unscheduled inspections according to the inspection plan; verification of documents, factual verification, and automated control verification by sources of control information; cameras and on-site inspections at the inspection site; conduct initial, current, and subsequent audits depending on the stage of the tax audit; regular, systematic, and episodic inspections depending on the frequency of their implementation; mandatory and proactive inspections based on the level of need; Based on the depth of the inspection, it is divided into deep and shallow.

In our opinion, fully agreeing with the opinion of these scientists, we note that deep or superficial studies do not act as types, and this phenomenon is considered a subjective view.

However, according to some scientists, in particular T.Kurbatov, N.Bykova, L.Kofler, and Y.Kashirina [26, pp. 165–169], depending on the size of the documents and the location of the audit, tax audits are divided into two categories: desk and on-site inspections. They also classify tax audits according to the following criteria: tax audits are divided into three types depending on the scope of the issues being audited: comprehensive, targeted, and thematic tax audits; comprehensive tax audit – an audit of the financial and economic activities of organizations for compliance with tax legislation during a certain period of time; a targeted tax audit is an audit of the financial and economic activities of organizations in accordance with tax legislation in a certain area; thematic tax audit - an audit of the financial and economic activities of an organization on a separate issue; depending on the method of organizing tax audits: they are divided into planned and selective; depending on the volume of documents being checked, tax audits are divided into comprehensive and selective audits, a comprehensive audit is a check of all documents of the organization, while a selective audit is a check of part of the organization's documents.

In our opinion, we cannot agree with the above classification of scientists into targeted and thematic tax audits. Because targeted and thematic tax audits are considered the same audit and are focused on a narrow range of issues.

Rosemary A.Rhines classifies the types of tax audits into general tax audits and special tax audits [27, p. 14]. This scientist notes that a general tax audit is a desk audit, and a special tax audit is an on-site tax audit.

According to A.Selivanov, desk and field tax audits are not a type of tax audit but an independent form of tax control. Because the procedure for regulating them differs significantly from each other and is based on different legal norms [28, p. 10]. The following types of tax audits are also noted: scheduled and unscheduled; desk and mobile; initial and repeated (control); alternative and simple; mandatory and optional; complex and selective investigation [29, p. 79]. In our opinion, this scientist, unlike other scientists, does not distinguish between the forms and types of tax audits. In fact, the types and forms of tax audits are different concepts.

Kanyazov notes that tax audits are divided into scheduled and unscheduled tax audits according to the criterion of inclusion in the plan (an audit carried out during the process of liquidation or reorganization of the taxpayer; repeated tax audits conducted by higher tax authorities) [30, p. 30]. However, we cannot agree with the opinion of this scientist since such types of research are abolished by current legislation.

Puzyreva divides tax audits into desk and field tax audits depending on the location, subject, and timing of their conduct [31, p. 70]. Summarizing the opinions of this scientist, we note that the types of tax audits are desk and field tax audits.

To clarify the classification of tax audits, it is permissible to refer to the tax audit form. Tax audit forms, based on the size of the object being inspected, express the scope of its activities. There are several approaches to this. For example, A.Kormilitsyn considers the form of tax audit as a form of tax control as a single set of actions aimed at organizing, implementing, and processing the results of the tax control activities of the competent authorities to perform specific tasks [32, p. 52].

In our opinion, a form of tax control is a set of actions in one direction in relation to one object to perform a separate task of tax administration. The tax audit form is

a set of actions in one direction in relation to one object according to the scope of the inspection of the object.

According to V.Machekhin and R.Tkachenko, the types and forms of tax control are indistinguishable from each other. Tax audits are described as a form and type of tax control at the same time [33, pp. 29–31].

In our opinion, if the various actions on a test object represent a type, then the size of the test object represents a form.

In contrast to the above opinions, S.Tukhtabaeva [34, p. 90] and F.Isaevlar [35, p. 89] emphasize that tax audits are carried out in the form of audits of financial and economic activities and short-term audits. The opinions of the above scientists are justified; the form of tax audit is related to the inclusion or exclusion of one or another activity of the object of inspection.

Tashmurodova puts forward an approach similar to the above-mentioned factions, including the fact that this scientist conducts an audit as a form of tax audit - a check of accounting, financial, and other documentation in order to monitor compliance with tax legislation and also that a short-term audit is carried out within one working day, and it is noted that it covers issues not related to the verification of financial and economic activities [36, p. 25].

Sharov notes that the forms of tax audit are determined depending on the scale of the activity being audited and are divided into comprehensive, selective, and targeted forms. A comprehensive audit is a check of the financial and economic activities of an organization for compliance with tax laws over a certain period of time. A spot check is a separate check of certain issues of the financial and economic activities of an organization (whether VAT is paid). A targeted audit is an audit of the financial and economic activities of an organization or compliance with tax legislation in a certain area of activity, in particular benefits or import-export operations [37, pp. 87–90].

In our opinion, one cannot help but agree with the opinion of this scientist, since selective and targeted audits are considered the same concepts and cover a narrow range of activities of the taxpayer.

However, according to Kh.Botirov and I.Ergashev, tax audits are carried out in a form related to the financial and economic activities of the taxpayer and not related to the financial and economic activities. Fully agreeing with the opinion of the above scientists, we note that, until 2019, our tax legislation differentiated the forms and types of tax audits.

For example, Article 85 of the Tax Code of 2007 provided that a tax audit should be carried out in the form of an audit of the financial and economic activities of the taxpayer (audit) and a short-term audit. In particular, checking and comparing accounting, financial, statistical, banking documentation, and other documents of the taxpayer in order to monitor compliance with tax laws was established. It was established that the short-term audit was not related to an audit of the financial and economic activities of the taxpayer but consisted of checking the compliance of some of its operations with tax legislation.

The concept of tax audit forms was used in practice in our tax legislation until 2019, but this concept was not used in the current Tax Code. Despite this, given that the form of tax audit occupies an important place as a separate category for this institution, we consider it advisable to study its legal nature and define its concept.

### **Analysis of research results**

In the Decree of the President of the Republic of Uzbekistan dated June 26, 2018 “On measures to radically improve the activities of state tax service bodies” No. PD-3802, effective software products were developed that ensure the collection of external resources for the implementation of desk control, including desk control over the targeted use of tax benefits and preferences. It is separately noted that it is absent.

A chamber tax audit is a type of tax audit. In revealing the essence of a desk tax audit, its etymology is of great importance. In particular, the word camera comes from Latin (camera-room) and Greek (kamara-place). This word entered the Russian language from the German language at the end of the 17<sup>th</sup> century and was reflected in our national legislation through the Russian language. It follows that a desk inspection is an inspection carried out indoors.

The initial legal basis for desk tax audits is determined by the Law of the Republic of Uzbekistan dated February 15, 1991 “On taxes on enterprises, associations, and organizations,” according to which the activities of enterprises are subject to financial control over obligations of all subjects in connection with the payment of taxes on the basis of declarations and economic measures against violators of the law. It follows that the term “office examination” was originally used as “verification of declarations.” Also, in accordance with paragraph 9 of the resolution of the Cabinet of Ministers of Ukraine dated February 11, 1994 No. 67 “On the basis of coordination of the activities of trade and service enterprises in the field of trade and services,” the verification of the activities of trade and service enterprises” records the verification of documents. Therefore, the term desk audit was also defined as the term “documentary audit.”

According to Article 12 of the Tax Code of April 24, 1997, it was stated that taxpayers are required to submit financial statements, tax calculations, or income declarations to the tax authorities in the manner prescribed by law. Also, according to Article 5 of the Law “On the state tax service” of August 29, 1997, the powers of the state tax service body include checking financial documents and income statements of taxpayers and obtaining the necessary explanations, certificates, and information on issues that arise during the audit.

Article 70 of the Tax Code of 2007 provides that desk control is control carried out on the basis of the study and analysis of financial and tax reporting submitted by the taxpayer in the prescribed manner, as well as other documents available in the state tax service body on issues of the taxpayer's activities. In the new regulations of December 30, 2019 and in the new edition of the Tax Code, this audit is defined as a desk tax audit.

According to Article 138 of the current Tax Code, it is noted that a desk tax audit is carried out by the tax authority based on an analysis of tax reporting submitted by the taxpayer (tax agent), a financial report, as well as other documents. and information available to the tax authority about the activities of the taxpayer. From these legal norms, it follows that a desk tax audit is carried out by a tax inspector at the tax authority on the basis of the taxpayer's tax reporting as well as other information generated by the tax authority. Thus, the subject of the audit is the tax authority, the object of the audit is the taxpayer, the subject of the audit is tax reporting, the place of the audit is the tax authority, and the audit method is documentary.

There are different approaches to the essence of a desk audit, and this concept is noted by scientists as a form of tax control or a type of tax audit. In particular, according to I.Ergashev [38, p. 19] and R.Muminov [39, p. 3], the control chamber plays an important role in conducting effective tax audits. An on-site audit will be detected only in cases where, as a result of a desk audit, cases of violation by taxpayers of tax legislation and unreliability of the information provided are revealed, which creates the basis for preventing excessive interference in the activities of business entities.

Fully agreeing with the opinion of these scientists, we note that the fact that this investigation is called desk control or desk tax audit does not change its legal nature. Because the purpose of this audit is to

monitor compliance with tax laws without interfering in the activities of business entities.

On this issue, a group of scientists, I.Mayorov, A.Lobanov, and Y.Lermontov [40, p. 31], stated that currently the main type of tax control is desk audits and that the increase in the number of taxpayers does not allow 100% coverage of taxpayers by on-site tax audits that they record. Also, according to some scientists, M.Sadchikov, T.Kurbatov, and A.Kochkarov [41, p. 168], a desk tax audit has two meanings: firstly, a means of monitoring the reliability and correctness of the structure of tax returns; and secondly, conducting on-site tax audits is the main means of selecting taxpayers.

In our opinion, this approach is correct, since initially, when checking tax reporting, a conclusion is made about the legality of the taxpayer's activities. After this, an on-site tax audit will be carried out. However, according to some scientists, N.Shestakova, O.Petrov, and A.Poltev [42, p. 82], the essence of a chamber tax audit is: monitoring taxpayers' compliance with tax legislation; prevention and detection of tax violations; collection of unpaid taxes for identified violations; bringing the person guilty of committing an offense to tax and administrative liability; it is expressed in the preparation of data that ensures the rational selection of taxpayers for conducting an on-site tax audit.

In our opinion, the above scientists tried to systematically shed light on the nature of the desk investigation but approached it more from the point of view of responsibility. Furthermore, a desk audit not only applies a measure of responsibility but also creates the opportunity for taxpayers to independently eliminate their shortcomings.

In our view, organizing an investigation without making a separate decision to conduct a desk investigation ensures the efficiency of the work but negatively affects the legality of the investigative process. In particular, the inspection decision indicates the period, duration, and object of the

inspection, as well as other important information, and the tax inspector is obliged to act within the framework of the decision. Also, the fact that only one taxpayer is inspected in one order to conduct a desk audit provides an individual approach to taxpayers and, in turn, strengthens the basis for formalizing the legality and validity of inspections of each taxpayer.

According to V.Machekhin, M.Chistova, S.Shornikov, and A.Selivanov [43, p. 82], a desk tax audit is a form of operational tax control that is carried out without the decision of a tax official or authority, and the inspection does not require permission from a separate authority. Features of a desk audit are expressed in the subject of the audit, the order of its appointment, the period and place of the audit, the scope of tax control activities, and the procedure for recording the results of the audit.

Agreeing with the opinion of the above scientists, we believe that the peculiarity of a desk inspection lies in the subject of the inspection. After all, the subject of this audit is mainly limited to tax reporting. However, the tax authority verifies the accuracy of tax reporting based on the information it requests from other organizations in

accordance with the law. For example, according to Article 133 of the current Tax Code, more than 14 government bodies and organizations are required to provide the tax authority with information that is the basis for calculating taxes.

Taxes that have not been paid, incorrectly calculated, or hidden as a result of taxpayers' offenses are determined through a cameral inspection. In particular, according to statistical data in Uzbekistan, in 2017, 292,500 business entities were subject to camera control, of which 173,200 deficiencies were detected; in 2018, 166,100 out of 269,100 entities were found to have deficiencies; and in 2019. In 157.3 thousand out of 213.6 thousand subjects, in 2020 (in 9 months), 50.1 thousand out of 79.5 thousand business subjects were found to have deficiencies. In addition, in 2019, 2,628 thematic express studies were conducted, and 4,522 document inspections (on liquidation and criminal cases) were conducted. As we can see, the increase in the number of camera inspections over the years makes it possible to identify more errors and charge additional funds to the budget.

**Income of budget and extra-budgetary funds as a result of camera control  
(It was prepared based on the information of the State Tax Committee)**

(billion soums)

Indicators	Years										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Total amount collected</b>	216.4	366.5	395.9	496.0	739.0	536.3	693.2	701,9	1 034,4	4 477,1	4 017.1
<b>To the budget</b>	176.0	293.2	296.0	319.0	488.8	321.8	416.3	652,1	965,5	4 391,2	3 383.6
<b>For extra-budgetary funds</b>	40.4	73.3	99.9	178.0	250.2	214.5	276.9	49,8	68,9	85,9	633,5
<b>The number of business entities that violated the order</b>	42.9	59.6	65.4	107.1	84.3	124.6	166.5	173.2	166,1	157,3	50,1

The second type of tax audit is an on-site tax audit. In the current Tax Code, this audit is formalized as a “tax audit.” The concept of “on-site tax audit” in this paragraph represents the content of the concept of “tax audit” in accordance with the current tax legislation.

The initial legal basis for this audit is defined in the Law of the Republic of Uzbekistan “On taxes on enterprises, associations, and organizations” dated February 15, 1991. Economic measures have been established. Initially, on-site tax audits were expressed in legislation through the concept of “selective audit and inspection.”

Also, according to the regulation “On the State Tax Committee» approved by Resolution of the Cabinet of Ministers No. 114 of March 4, 1994, the committee’s task is to coordinate inspections and financial activities of business entities. Therefore, the legislation also uses the concepts of “inspection and audit of financial and economic activities.” According to the Tax Code of 2007, the concept of an on-site tax audit is expressed by the concept of “tax audit,” and its types and forms are classified.

In the Tax Code of 2019, an on-site inspection of a taxpayer’s financial and economic activities was expressed by the term “tax audit”; the concept of “on-site tax audit” was highlighted as a separate type of audit from the type of audit, which is an organizational exercise of tax control. Based on the above, the concept of an on-site tax audit in 1990-2007 was called “selective audit and inspection,” in 2007-2019, “tax audit,” and in the current year, “inspection and verification of financial and economic activities.”

According to Article 140 of the current Tax Code, calculating taxes and fees for a certain period and checking the correctness of their payment is a tax audit. In the regulation “On Tax Audit,” approved by the decision of the State Tax Committee dated May 18, 2020, No. 2020-17, a tax audit is

carried out by tax authorities in order to verify the correctness of the calculation and payment of taxes and fees for a certain period. Accounting, finance, and statistics are determined to be carried out by studying and comparing banking and other documents.

In this case, the tax authority, upon entering the taxpayer’s territory, checks and studies the actual activities of the taxpayer. Elements of the on-site tax audit process: the subject of the audit is the tax authority; the object of the audit is the taxpayer; the subject of the audit is the document and circumstances related to the correct calculation and payment of all or some types of taxes. taxes in a certain period; the place of inspection is the territory of the taxpayer; the inspection method is actual; and the inspection period is up to the last 5 years.

The legal nature of an on-site tax audit is inherently complex. During an on-site tax audit, the tax authority goes to the taxpayer’s place of business, examines his activities, and examines the relevant documents. There are different opinions about the concept of an on-site tax audit. For example, in economic and specialized literature, an on-site tax audit is also recorded as an actual audit [44, p. 176]. Also, M.Sadchikov [45, p. 132] proposed to conduct an on-site tax audit on the territory of the taxpayer; if there is no territory on which the taxpayer is located, the audit should be carried out at the tax authority while Y.Krokhina [46, p. 169] must conduct an on-site tax audit on one or more taxes by decision of the tax authority, the object of the audit is the calculation of the taxpayer’s financial transactions for the entire tax reporting period, while S.Pepelyaev [47, p. 631] on-site tax audit is a form of tax control after conducting a desk audit, in-depth study of documents and information, recognizing that it includes the collection of evidence, including, if necessary, interrogation of witnesses, inspection of the taxpayer’s

territory, appointment of an expert and other established by law ways.

In our opinion, the opinions of the above scientists are correct, since, as part of an on-site tax audit, the financial and economic activities of the taxpayer in the taxpayer's territory are carefully studied in a special manner. We note that the indication in the audit order of the audit period and the names of the types of taxes subject to audit are the basis for calculating the frequency of the tax audit.

According to M.Podolyako, the distinctive features of an on-site tax audit are that this audit makes it possible to cover a long period of time and that tax reporting is not limited and covers all activities of the taxpayer and tax authorities. activities, in particular inspection, seizure, inventory, and involvement of other authorities, a longer period is established for conducting on-site inspections, and it is also possible to suspend and extend this period [48, p. 30].

Agreeing with the opinion of this scientist, it should be noted that according to the current tax legislation, an on-site tax audit can be carried out for up to 6 months and cover the last 5 years. However, we note that these deadlines must be reasonable and legally limited; otherwise, this audit will have a negative impact on the activities of the taxpayer and the psychology of the business.

In this regard, A.Polteva and S.Berestova [49, p. 30] argued that an on-site tax audit should be carried out at the place of origin of the object of taxation, and N.Lazareva and E.Advokatova [50, p. 107] explained that the need to comply with the legislation on taxes and fees is explained by the nature of general control.

In our opinion, an on-site tax audit should be carried out at the tax facility where the taxpayer's financial documents are located. Also, according to A.Khafizova, T.Kurbatov, A.Kormilitsyn, and A.Tsviliy-Buklanova [51, p. 26], an on-site tax audit is an analysis of documentary, digital,

and material data on the activities of the taxpayer; in the taxpayer's territory, by decision of the head of the tax authority, the correctness of the calculation and timely payment of one or more taxes listed on the basis of payment is verified.

The above scientists note that, in contrast to a desk tax audit, an on-site tax audit can obtain more complete information about tax measures using various methods. Of course, the scope of tax activities during an on-site tax audit is wider compared to a desk audit.

In contrast to the above opinions of E.Komarov, T.Efremov, and E.Mikhasev [52, p. 34], the on-site tax audit is aimed at identifying all tax violations on the part of taxpayers in terms of the calculation and payment of taxes during the audit period.

The above scientists tried to reveal the essence of an on-site tax audit from the point of view of identifying tax offenses. In our opinion, it is noteworthy that an on-site tax audit is aimed at identifying and collecting unpaid taxes.

According to a group of scientists including V.Dubrovskaya, N.Sviridova, F.Tuktarova, B.Aliev, R.Somoev, and Z.Jafarova [53, p. 293], an on-site tax audit is a complex activity that includes the primary accounting documents of the taxpayer, the reconciliation of accounting registers, financial statements and tax returns, business and other contracts, documents for the fulfillment of contractual obligations, internal orders, reports, and other documents; inspection of objects related to the taxpayer's income and objects related to taxation, in particular production, warehouse, retail, and other premises and buildings; and note that it covers the inventory of the taxpayer's property.

Fully agreeing with the opinion of the above scientists, we note that the study of various documents and situations when calculating taxes during on-site tax audits, the timing of these activities, accuracy,

and limitation of duration are important for protecting taxpayer interests. In particular, we emphasize that a clear indication in the audit order of what types of taxes will be audited serves as the basis for observing the frequency of audits. However, according to A.Koren, A.Zvyagintseva, A.Musayelyan, and E.Molchanov [54, pp. 121–125], the on-site tax inspection is the main instrument of the control task of the tax authorities, ensuring the full and correct payment of taxes, fees, and insurance premiums. Taxation is a reasonable confirmation of the fulfillment by taxpayers of the obligations established by law. We completely agree with the opinions of these scientists.

In addition, D.Chernik, O.Boltinova, and Yu.Tsaregradskaya [55, pp. 77–78] show that an on-site tax audit can be carried out on one or more taxes in relation to one

taxpayer, and the subject of the audit is considered to be correctly calculated and paid in full.

According to paragraph 2 of the Decree of the President of the Republic of Uzbekistan No. 5308 of January 22, 2018 “On the implementation of the state program in the year of support of active entrepreneurship, innovative ideas, and technologies” a two-year moratorium was announced on the inspection of the financial and economic activities of its subjects.

In accordance with the decree of the President of the Republic of Uzbekistan dated March 19, 2020, No. PD-5969 “On priority measures to mitigate the negative impact of the coronavirus pandemic and global crisis on economic sectors,” 2021- Tax audit of business entities was suspended until January 1.

**Analysis of the results of mobile tax audits**  
(It was prepared based on the information of the State Tax Committee)

Indicators	2010	2011	2012	2013	2014	2015	2016	2018	2019	2020
The number of inspections carried out	20667	19364	19580	19103	18115	16861	18524	-	-	-
The number of detected irregularities	17296	16868	17634	17194	16541	15407	17065	-	-	-
Efficiency of conducted inspections (in %)	89.1	93.4	96.0	97.0	96.0	93.2	92.1	-	-	-
Additional collected funds for taxes and other mandatory payments are in billion soums	243.8	318.1	381.4	450.8	674.3	708.4	656.8	-	-	-

In our opinion, the tax authority is authorized to check the activities of one taxpayer only through one order and this order must indicate the type of tax to be checked. Otherwise, it will not be possible to determine the types of taxes being audited, the period, and the

frequency of the audit using a mobile tax audit.

### Conclusion

Based on the above, the following conclusion is made regarding tax audit:

A tax audit is a set of actions that have different characteristics and are performed

depending on the place, method, and object of the audit;

The form of a tax audit is a set of indicators that reflect the scope of its activities in relation to the subject of the audit. There are two types of tax audits: the first is an audit related to financial and economic activities (accounting, finance, statistics, and banking), and the second is an audit not related to financial and economic activities (issues such as registration, availability terminals, and cash registers).

Based on the above, having analyzed the scientific, theoretical, legal, and practical sources of desk tax audits, we come to the following conclusion:

First, based on the fact that the word ‘camera’ comes from the Latin meaning (cell - room), a desk audit should be carried out by the tax authority; the scope of the audit is limited to checking the correctness and completeness of tax reporting and its basic details; based on one order to conduct a chamber tax audit, it was concluded that it was necessary to verify the tax reporting documents of only one taxpayer;

Second, based on the analysis of judicial practice on tax audits, it was concluded that many offenses, such as non-observance of the time limit for making a claim by the employees of the tax authorities on conducting a camera inspection, violation of the procedure for formalizing the results of the camera inspection, non-compliance with the deadline for voluntary elimination of violations, incorrect calculation of additional taxes during the camera inspection, as well as many offenses such as failure to submit tax reports, clarified tax reports on time, and tax evasion by taxpayers;

Thirdly, according to statistical data, the number of chamber tax audits will increase over the years, which in turn will lead to an increase in the number of identified shortcomings and violations and will also ensure the non-payment of additional taxes. Taxpayers will contribute to the budget.

During the analysis of theoretical, scientific, and legislative documents and practical materials related to on-site tax audits, the following conclusions were made:

First, based on the concept, purpose, and legal nature of an on-site tax audit, we note that an audit of the financial and economic activities of taxpayers at their location is an “on-site tax audit”;

Second, according to statistics, an increase in the number of on-site tax audits does not lead to the collection of more additional taxes;

Thirdly, an analysis of judicial statistics and collections of judicial practice shows that taxpayers resist the tax authorities in conducting audits, particularly by not allowing them on their premises. Offenses such as tax evasion or failure to register accounting documents are often committed. Additionally, there are instances of improper application of tax legislation by the tax authorities or conducting illegal inspections. These include failing to comply with the procedure for obtaining permission or notification of an inspection, conducting an inspection without issuing the necessary documents that authorize the inspection, or failing to transfer copies of these documents to the taxpayer. More often, violations include the failure to submit or comply with the deadlines for filing claims based on the results of the audit.

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