

## **ISSUES OF IMPROVING TAX CONTROL IN THE SYSTEM OF STATE FINANCIAL CONTROL**

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The sustainable development of the country's economy and the uninterrupted functioning of social sectors are closely related, first of all, to the availability of stable sources of income for the state budget. The main part of budget revenues is taxes. Therefore, ensuring the effective functioning of the tax system, and especially the full and timely collection of tax revenues, is one of the important directions of state financial policy. The role of tax control in this process is of particular importance. Tax control is not only a means of ensuring the fulfillment of taxpayers' obligations, but also an important factor guaranteeing the stability of budget revenues.

The correct and rational organization of the state budget not only serves to ensure the macroeconomic stability of the country, but also leads to the economic growth of the country by comprehensively influencing the economic activities of economic entities. The rational organization and effective conduct of tax control are important issues in the process of forming state budget revenues. This issue is closely related to the tax policy implemented in the country [1].

Section V of the Tax Code of the Republic of Uzbekistan is devoted to tax control, according to which tax control is the activity of authorized bodies to monitor compliance with tax legislation by taxpayers and tax agents [2].

Tax authorities carry out tax control in the form of:

- 1) tax audits;
- 2) tax monitoring.

Customs authorities, within the scope of their powers, carry out tax control in accordance with this Code and customs legislation in relation to taxes payable in connection with the movement of goods across the customs border of the Republic of Uzbekistan.

Tax audits are conducted to monitor compliance with tax legislation by taxpayers, payers of fees and tax agents.

A tax audit is carried out on the basis of the study and analysis of information available to tax authorities about the taxpayer.

*Tax authorities conduct the following types of tax audits:*

*in-house tax audit;*

*mobile tax inspection;*

*tax audit.*

### **Figure 1. Types of tax inspections [2]**

A cameral tax audit is conducted by the tax authority based on the analysis of the tax report, financial report submitted by the taxpayer (tax agent), as well as other documents and information available to the tax authority on the taxpayer's activities.

An on-site tax audit is a verification of the fulfillment of certain obligations of taxpayers in the field of calculation and payment of taxes and fees, as well as other obligations established by tax legislation.

A tax audit is a verification of the correctness of the calculation and payment of taxes and fees for a certain period. A tax audit is conducted in relation to a taxpayer (tax agent) belonging to a high-risk category of taxpayers (tax agents).

As is known, in 2024, the economy of Uzbekistan developed rapidly, and gross domestic product (GDP) grew by 6.5%. This macroeconomic stability created the basis for the formation of state budget revenues. As a result, in 2024, due to the improvement of tax policy and tax administration, the state budget will receive 199.5 trillion soums instead of the approved forecast of 196.5 trillion soums. This will provide 33.5 trillion soums or 20.2% more tax revenues compared to 2023.

State budget revenues amounted to 274,423.9 billion soums at the end of 2024. Compared to 2023, revenues increased by 42,703.2 billion soums or 18.4%.

The Tax Committee has allocated 199.5 trillion soums (72.7% of total revenues, 120.2% compared to 2023);

The Customs Committee received 63.0 trillion soums (23% of total revenue, 108% compared to 2023). Of this, the amount of VAT offset amounted to 6.3 trillion soums.

Other income and non-tax revenues amounted to 11.9 trillion soums (4.4% of total revenue, 160.5% compared to 2023). Other revenues include value-added tax refunds (compensations), 1% of the purchase amount to citizens ("cash-back"), as well as dividends and tax-free revenues.

Comparing 2024 and 2023, the share of resource taxes in the structure of state budget revenues remained almost unchanged. Of the significant changes, the share of indirect taxes decreased by 3.8 percent, while the share of direct taxes increased by 1.6 percent [4].

In our opinion, improving the tax control mechanism should be carried out in order to form a reliable and up-to-date information base for tax control. Obtaining accurate information is an important step in increasing the efficiency of tax audits. An important condition for the efficiency of tax control in this process is the optimization of work related to accounting for taxpayers. Tax authorities should have accurate, complete and understandable information about each taxpayer.

In conclusion, the implementation of the above proposals for improving tax control will increase the effectiveness of measures taken by tax authorities within the framework of tax control, which will help to improve the activities of tax authorities in the future and ultimately increase tax revenues to the state budget.

**List of used literature:**

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