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CAMERAL MANAGEMENT IN THE REFORM OF ADMINISTRATION AND TAX CONTROL

Abstract: *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.*

Key words: *financial statements, tax reports, cameral control, simplified procedure taxes, tax control, reliable database*

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Introduction

The third priority area of the Republic of Uzbekistan's Development Strategy for 2017-2021 is the development and liberalization of the economy. [1]

Wide introduction of modern methods of analysis of tax administration through modern information and communication technologies in order to meet these objectives in the Republic and to introduce modern methods of tax administration, increase of taxes and other obligatory payments; achievement of electronic services to taxpayers without direct communication; provision of taxpayers with electronic access of all state services of the state tax service; full provision of businesses with digital signatures; - cardinal improvement of the order and methodology of tax administration and control. [2]

The task was to bring the system of cardinal improvement of the procedure and methodology of tax administration and control in line with advanced international standards. [3]

In particular, the Decree of the President of the Republic of Uzbekistan dated June 26, 2018 No. PP-3802 "On Measures for the Perfection of the Activities of the State Tax Service Bodies" highlighted the lack of effective software products that provide external sources for cameral control.

Literature review

The most common form of control in the tax practice of developed countries is cameral control based on computer technologies based on taxpayer databases.

The word "cameral" is used in different ways in different sources. In particular, the word cameral comes from the Latin word, meaning at home. As it turns out, cameral control is not conducted at the object under study, but in the tax authority's office today, with the help of information technology.

Discussing the economic essence of cameral control, by increasing the legal awareness of taxpayers, by preventing tax violations by taking measures to prevent tax offenses involving tax inspectors and officials of state statistics. As the level of literacy increases, the number of enterprises that fail to submit reports in the prescribed manner is reducing.

Many economists who work in the Republic of Uzbekistan have a very widespread notion of cameral control in the tax system. According to some economists, the large amounts of information received by DSOs, the need for high-quality and accurate processing in a short period of time, the use of employee efforts to address key functions of tax authorities, forcing the introduction of computer technologies into all tax service processes. (Shaulov and Kahn, 1999). [4]

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According to Yakhyaev (2003), the function of tax control is really constant. However, this function, along with the distribution function, theoretically controls the distribution of income, the full and timely tax deductions. The function of control is the basis for the development of tax authorities. The system of tax service units is a collection of tax authorities, which monitors the correct calculation and transfer of taxes and fees to the budget (extra-budgetary funds). At the same time, the role of cameral tax control in the correct calculation of taxes and fees, as described by the author, is unimportant. [5]

Isroilov (2006) focuses on tax offenses and tax audits in improving tax control, including tax audits and tax audits. [6]

Kurbanov (2007) addressed tax audits, tax consultation and development issues, and tax audits of export operations. [7]

According to Mayburov (2015), the purpose of the cameral tax audit is to monitor taxpayer compliance with the tax and duties laws, to identify and prevent tax offenses, as well as to collect and prepare the information necessary for the effective selection of taxpayers for tax audits. is calculated. [8]

According to Nastyushkina (2016), the taxation process is a prerequisite for creating an effective tax relationship. The level of automated technological processes, that is, the use of innovative tools in the process of their activity, reflecting the effective work of tax authorities. [9]

According to Tolkachev (2014), the amount of information that is being received is increasing at a rapid pace, which necessitates continual improvement of DSSCs' ability to centralize, store and process this information. Electronic communication means all new opportunities for interaction with government agencies, citizens and organizations. [10]

According to Efremova (2008), one of the important issues is the availability of computers and transmission facilities. It is impossible to efficiently organize tax control to ensure the correct calculation and timely transfer of taxes to the budget without ensuring their smooth functioning. The main condition for effective tax control is tax control based on advanced information and technological systems of electronic filing of tax and accounting reports. [11]

Computerized processing and storage of all automated cameral inspection information allows for quick collection of tax and accounting reports and statistical data for any indication of audits (Andryushchenko, 2006). [12]

The pace of development of computer technology enterprises, their compliance with tax laws, allows the establishment of a list of enterprises to track and calculate budget payments (Betina, 2005). [13]

The disadvantage of cameral inspection and cameral analysis software is that the cameral inspection process itself is fully automated, and the choice of on-site taxpayers is calculated in the survey

mode, ie the selection criteria are independently entered by tax inspectors. (Gayvoronskaya, 2005). [14]

The introduction of electronic declarations will significantly simplify the cameral inspections, increase efficiency and efficiency. Qualitative and complete formation of the taxpayer database will help to prevent tax offenses, increase the effectiveness of pre-tax analysis and selection of taxpayers for on-site validation. In addition, the active use of information technology in tax administration practice will facilitate further development of information sharing among participants (Efremova, 2017). [15]

Improving the conduct of cameral inspections is one of the priority tasks, as the priority of this audit is that it is often carried out repeatedly, without initial permission, and in the long run and without the taxpayer's presence (Arshinov, 2016). [16]

Thus, the results of the monograph research on the topic show that the views of economists from 1990 to 2010 (Shaulov, Kan, Yahyaev, Isroilov, Z. Kurbonov) focused on traditional methods of tax control, but later on (Mishustin, Mayburov, Tolkachev, Efremova). Arshinov and others) are focused on cameral control, with the use of modern information technology. In our opinion, in the context of e-invoices and online cash registers that are trying to move our economy to the digital economy, it is only necessary to control the receipt of taxes and mandatory payments through cameral control.

Analysis and results

Reliable databases are maintained only by tax authorities in electronic form on the basis of records of each tax object, database and payers and for all taxes paid by them. All this makes it necessary to carry out research on the analysis of financial and tax reporting and to develop scientifically sound proposals and recommendations.

Electronic filing was first introduced in the United States by communication channels in 1986 in the United States; in 1998, the electronic filing was 500,000, and by 1999 it was 2,500,000. Electronic reporting has become popular among countries around the world and has developed in Canada, Germany, UK, Australia and other countries. [17]

In France, one of the most developed countries, we can see that tax control has made some progress, particularly in the field of cameral control. In the French tax system, much attention is paid to the cameral control in the system based on external data. As an example of foreign experience of cameral control, when we consider the experience of the Russian Federation, in-house surveillance in the Federal Tax Service is based on tax returns and information available from the Federal Tax Service www.nalog.ru.

The main objectives of the cameral control are:

- establishment of control over the observance of tax legislation by taxpayers;

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- collection of unpaid taxes to prevent violations of tax legislation;
- punishing taxpayers for violating tax legislation;
- Preparing for tax audits with the complete information for quality tax audits.

In accordance with article 70 of the Tax Code of the Republic of Uzbekistan, which is in effect in the organization of cameral control, cameral control shall be carried out to review financial and tax reporting submitted by the taxpayer in accordance with the established procedure, as well as other documents (information), without the presence of taxpayer on the basis of analysis.

The idea of cameral control rather than planned tax audits is different from other types of tax control. The implementation of this type of control is a clear indication of what taxpayers are doing safely, and how far the tax authorities have remotely identified errors and inconsistencies in reporting, and that all the rules of the procedure have been documented and acted upon. To clarify and clarify any matter, a “personal cabinet” is used. Inspectors are well aware of all the subtleties in tax

law. For this reason, an accountant who fails to pay any attention to the accountant will be able to point out the mistake in a timely manner. The accountant also has no problems with cameral control. He loses time and does not send the paperwork to the tax office to prove that he has made the right calculation. It is only necessary to meet in person within the criminal procedure.

External Source Database According to Article 7 of the Law on State Tax Service, the taxpayers' obligations under Article 84 of the Tax Code and the Resolution of the President of the Republic of Uzbekistan dated October 30, 2012 No PP-1843 is formed on the basis of information provided to the DSBO by the authorities and organizations that provide information on the

When conducting the cameral control, it is learned that all financial and tax reports submitted by taxpayers to the tax authorities should be fully submitted.

Looking at the data from the module "Reports", the automated cameral control program in the state tax authorities can be seen from year to year, as tax returns are improving year by year.

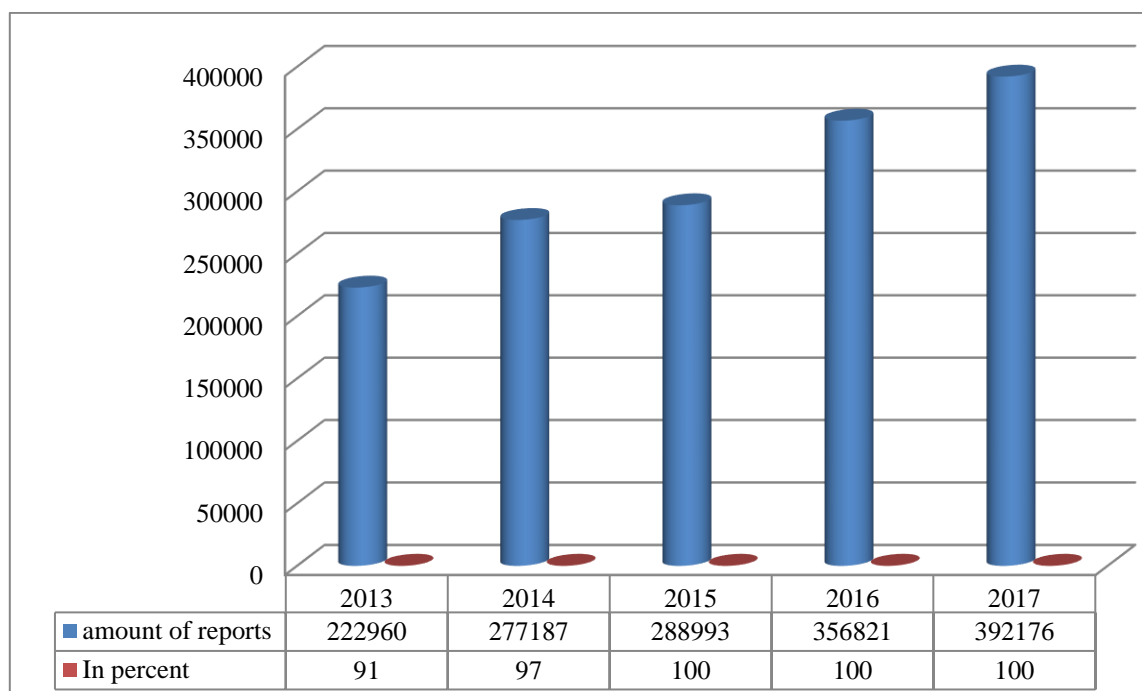


Figure 1. Submission of tax reporting yearly (SSC data, 2019)

Based on the criteria defined by the software "Risk analysis and cameral control", the results of tax offenses are categorized as high, medium and low. Through the personal cabinet of business entities listed in the software product, DSOO is notified of the high or moderate risk of tax offenses and is subject to cameral control in the manner prescribed by the Tax Code. [18]

There is no cameral control for businesses that are at low risk of tax offenses by the SCS. Tax

inspectors who are at low risk for tax offenses by DSOs are not contacted by the prosecutor's office.

In order to avoid taxation by enterprises that do not meet the criteria of the simplified taxation system, the simplified system of taxation is the sole tax, and the average annual number of workers and gross revenue received during the tax period is \$ 1 billion. At the beginning of the month following the month when the payers of the unified tax payer exceeding the established threshold amount, there will be a cameral

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control over the transfer of the generally established taxes.

In addition, the fact that the current tax payments by businesses are underpaid or underestimated is less than 90% of the amount of tax assessed in the tax report filed with the amount of tax assessed in the advance certificate.

In the fourth quarter of 2018, we conducted a review of cameral control based on internal and external sources: 31,9903 reporting companies across the country, 203420 companies undergoing scheduled surveillance, or 1,27944 companies under cameral control. 62.9%.

Whereas, external source data generated by DSOs are also very low for tax purposes. As can be seen from Table 1, the amount of deficiencies revealed by cameral control compared to the respective period of the previous year decreased by 11325, and the share of external sources decreased by 10.9%.

It is necessary to improve the implementation of cameral control through electronic invoices. The reason is that VAT payers are on the rise, that is, as of January 1, 2019, there were about 7,000 VAT payers registered with DSXO, and now there are about 35,000.

Table 1. Analysis of the results of cameral control across the country in 2019 versus 2018

Cases revealed as a result of cameral control in comparison with the corresponding period of the previous year		The amount of tax and other compulsory payments for the corresponding period of the previous year		The amount of re-calculations provided in comparison with the corresponding period of the previous year		External Source Weight (%)		Difference from the corresponding period of the previous year
Number	Percent	Sum (billions of sums)	Percent	Sum (billions of sums)	Percent	2018 y	2019 y	percent
-11 325	72,7	72,5	130,6	106,0	170,7	78,6	67,6	-10,9

Source: Author's analysis based on the SSC

This, in turn, necessitates changes to external source data and the composition of enterprises and organizations that provide this information.

Realization amount 1.0 bln. UZS in excess of UZS 100.0 mln. Sums worth over 4 billion Sums have to pay 4% of the unified tax rate.

Table 2. Analysis of the turnover of IPS in the country for more than 1.0 billion sums and over 100.0 million soums, billion UZS

Entities worth over 1.0 billion soums		Including				Individual entrepreneurs in excess of 100.0 million soums		including	Individual entrepreneurs worth over 1.0 billion soums		Including	
Amount	Sum	Payment of VAT		Number of failed VAT payments	of which: No notification of VAT	Amount	Sum	Failure to complete the UST number	Amount	Sum	Number of failed VAT payments	of which: No notification of VAT
		Amount	Sum									
1336	14697	482	707,4	836	238	661	162,8	661	15	26,8	15	12

Source: Author's analysis based on the SSC

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In addition, Table 2 shows that in the first quarter of 2019, the number of HEIs with a turnover exceeding 1.0 billion sums was 1336, of which 836, or 62.5%, were not paid VAT. , 0 mln. UZS, and 661 individual IPOs worth UZS 1.0 billion. Some 15 individual entities over UZS 27 million did not pay VAT.

Conclusions and recommendations

Based on the results of the above analysis, we recommend the following:

1. External databases formed on the basis of the data provided by DSIs are not fully formed. In particular, the poor quality of tax and legal information provided by relevant agencies negatively impacts the completeness and quality of the external source database.

2. Alignment of responsibility of heads of enterprises and organizations providing information with the purpose of ensuring complete, complete and timely formation of external source database, creation of mechanism to increase liability of tax agents, to take drastic measures against organizations that provide inaccurate or incomplete data. Required.

3. In accordance with Article 84 of the Tax Code, measures for liability of agencies and organizations that provide information on the occurrence of taxpayer, s liability for non-fulfillment or improper performance of their duties should be envisaged by the Tax Code and reinforced these measures, the legal consequences of non-payment or late payment of taxes.

4. Establish electronic invoices online through a single database created by the State Tax Committee and provide direct access by all ITUs through the Internet to efficiently implement cameral control through up-to-date information technology, timely and complete taxation, and budgeting. is recommended.

5. Formation and expansion of external sources database is important for cameral control of business entities. The efficiency of cameral control is also high if the external sources of information are fully formed during cameral control of business entities. This will prevent tax offenses by businesses.

6. Risk analysis software includes a list of applications submitted for each RPF and a total of \$ 1bn. to improve the online visibility of cash turnover of over UZS.

7. Establishment of a separate database system in the program of cameral control of information from foreign agencies on the property sold and purchased by legal entities and individuals based on best international practices.

As a result of implementation of the above recommendations, DSOs will increase the amount of external sources of business entities, which will allow for more complete cameral control of business activities and efficiency of cameral control. First of all, it is necessary to create a centralized electronic database on each taxpayer, tax object and tax base. In order to create this database, it is necessary to use available data from tax authorities, financial and tax reporting and declarations of taxpayers and external data.

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