



## The Mechanism of Tax Control in the Management of State Financial Resources

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**Abstract:** In this article is analyzed the importance of tax control as a state financial control, described its main features and objectives, revealed its main forms and functions.

**Keywords:** tax control, financial control, financial activity, forms of control, purpose of control.

### Introduction

The state cannot carry out its foreign and domestic policy or socio-economic programs without having certain financial resources, as well as exercising proper control over their formation and spending in a legal manner. State financial resources are formed mainly through taxes. Due to the fact that state budget revenues are important for the timely fulfillment by the state of its tasks, it is necessary to establish financial control over the timely and complete collection of budget revenues. Such financial control is carried out by the tax authorities and is called tax control.

In general, financial control can be viewed from two sides: firstly, financial control is a strictly regulated activity of specially organized control bodies to ensure that all economic entities comply with financial legislation and financial discipline; secondly, financial control is an integral part of the management of financial and cash flows in order to ensure the expediency and efficiency of financial transactions.

The concept of financial control is specifically mentioned in the legislation. Chapter 26 of Section IX of the Budget Code of the Republic of Uzbekistan is devoted to state financial control, and its article 170 states: "State financial control is carried out by state financial control bodies in order to identify, eliminate and prevent violations of budget legislation by objects of state financial control, as well as to prevent corruption offenses in the public sector", and in Article 171 "State financial control in terms of revenues of the State budget and budgets of state trust funds, within the limits of the powers granted, is carried out by the bodies of the state tax service" is defined as [1].

### Literature review

Tax control is defined differently in the scientific and educational literature. For example, Miktibaev T.D. defines tax control as follows: "Tax control is the activity of the competent authorities to control compliance by taxpayers, tax agents and payers of fees with the legislation on taxes and fees". M. V. Romanovsky and O. V. Rublevskaya define tax control as follows: "Tax control is a system of measures to verify the legality, expediency and effectiveness of actions to form state funds at all levels of government and tax revenues; determination of reserves for increasing tax revenues to the budget and improving tax discipline; a set of methods and techniques used by authorities and administrations that ensure the implementation of tax legislation, the correctness of calculations, the completeness and timeliness of the implementation of tax revenues to the budget" [7].



N.R.Kuziyeva defines tax control as follows: “Tax control is control over ensuring the full and timely payment of taxes and other obligatory payments by legal entities and individuals” [5].

If you pay attention to the content of tax control, then in the Tax Code of Uzbekistan it is defined as “Tax control is the activity carried out by authorized bodies involving the checking of compliance with tax legislation by taxpayers and tax agents” [2]. Article 2 of the Law of the Republic of Uzbekistan “On the State Tax Service” states that “Tax control is a unified system for recording taxpayers, objects of taxation and objects related to taxation, as well as monitoring compliance with tax laws. Tax control is carried out by the state tax service bodies by accounting for taxpayers, objects of taxation and objects related to taxation, revenues to the budget and state trust funds, tax audits and other forms provided for by tax legislation.

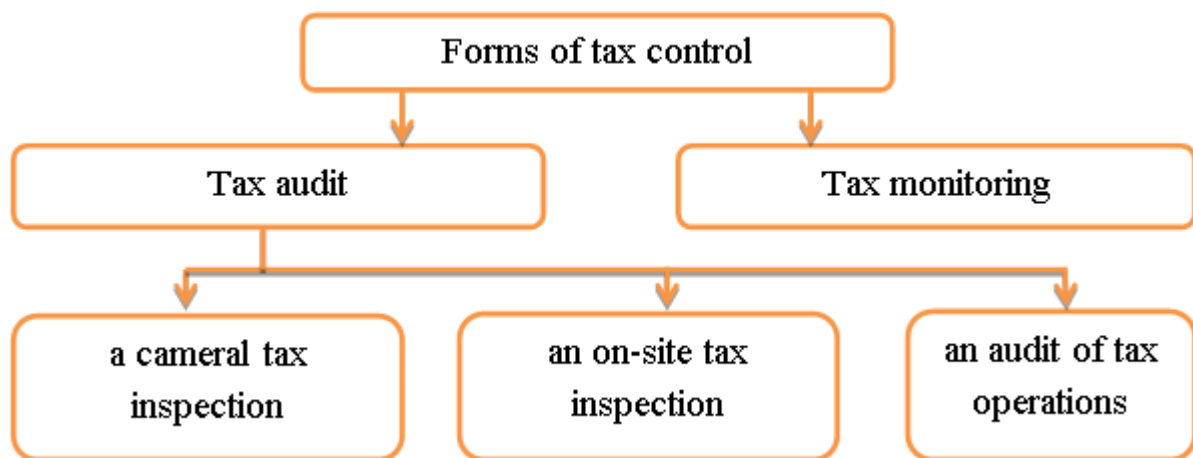
### Research Methodology

The article uses such methods as analysis, synthesis, scientific observation, economic research methodology, systematic analysis, monographic analysis, comparison, grouping.

### Analysis and results

In our opinion, the meaning of tax control is broader than the above definitions. Because, as we mentioned above, tax control covers not only economic, but also legal and social processes. From this point of view, in our opinion, “tax control is a general set of control measures carried out by the relevant competent authorities of the state on the basis of various means in order to ensure the timely fulfillment by taxpayers of their tax obligations.

The tax authorities exercise tax control in two forms: tax audits and tax monitoring. (Figure 1)



**Figure 1. Forms of tax control**

Tax control, as part of state financial control, is of great economic importance in the regulation of the economy by the state and its development. The primary goal of tax control is to ensure the timely receipt of tax revenues to the budgets of both levels in the prescribed amount and on time, and the social goal is to improve the culture of taxpayers and prevent their various financial and other responsibilities.

To date, tax control includes three important areas:

- 1) detection of tax offenses, crimes, as well as bringing the perpetrators to justice;
- 2) prevention of future tax offenses, crimes, reduction of tax risk;
- 3) ensure the inevitability of administrative or criminal liability based on the results of tax control.



The environment and conditions created by the tax administration system are necessary for the implementation of such control. This is a close relationship between tax control and tax administration.

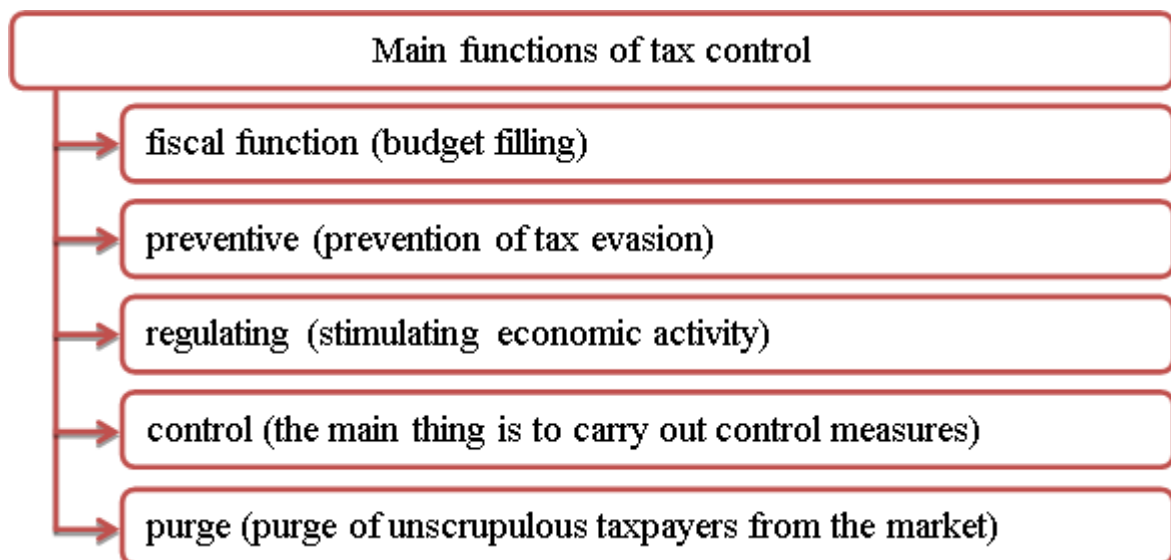
One of the types of control exercised by the tax authorities over the correctness of the calculation, timeliness and completeness of the payment of taxes and other obligatory payments to the budget is a tax audit. In the course of a tax audit, the actual data obtained as a result of tax control are compared with the data of the tax declaration submitted to the tax authorities.

Depending on the volume of documents to be checked and the location of the tax audit, they are divided into cameral and field tax audits and tax audits.

Another form of tax control is tax monitoring, which allows you to control the calculation and timely payment of taxes, as well as the correctness of tax documents.

The use of online cash registers and the labeling of certain types of excisable goods are also important means of tax control. By introducing the use of online cash registers, the transparency of trade is ensured, it is possible to reduce the volume of secret cash turnover, and attract additional sources of revenue to the budget. It also allows liberalizing the sphere of trade and services, creating favorable conditions for the widespread introduction of modern information technologies in the accounting system, and in this regard, establishing public control over operations.

In general, tax control performs certain functions, like state financial control, and these functions fully reveal its essence. (Figure 2)



**Figure 2. Main functions of tax control**

The protective function of tax control can be added to the functions listed above. Thanks to this function, it protects the revenues of the state budget and the rights of citizens.

### **Conclusions and offers**

Thus, tax control, as one of the main components of the country's market economy, serves as the most important instrument of state influence on the activities of economic entities, plays an important role in determining priority areas for social and financial development. Therefore, in the state financial control, the main and effective way to prevent violations of the legislation on taxes and fees is of great importance, which is the main and effective way to prevent tax control.



Since the main goal of tax control as state financial control is to ensure compliance by taxpayers with tax legislation, it is necessary first of all to improve measures to prevent tax offenses:

1. It is necessary to further strengthen the penalties for the repeated commission of tax crimes or actions related to the concealment of income;
2. It is necessary to develop a mechanism to encourage conscientious taxpayers;
3. It is necessary to support the activities of conscientious taxpayers by providing various benefits and creating opportunities for the development of their activities.

These measures will undoubtedly increase the collection of taxes and make it possible to achieve the goals of tax control and reduce tax administration costs associated with tax control.

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