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FORMS, METHODS AND PRINCIPLES OF TAX CONTROL

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Abstract

This article examines the forms, methods, and principles of tax control from a theoretical and analytical perspective. Tax control is considered an essential component of the public financial management system and an important mechanism for ensuring compliance with tax legislation. The study analyzes the main forms of tax control, including desk (cameral) audits, field tax inspections, tax monitoring, and tax audits. In addition, the methods applied in tax control such as documentary verification, analytical evaluation, comparative analysis, and risk-based assessment discussed. The article also highlights the fundamental principles guiding tax control activities, including legality, transparency, systematic implementation, and efficiency. The findings indicate that effective tax control contributes significantly to improving tax compliance, strengthening fiscal discipline, and ensuring stable budget revenues. Furthermore, the study emphasizes the growing role of digital technologies, automated information systems, and risk-oriented approaches in enhancing the efficiency of tax administration and control mechanisms. The research concludes that the modernization of tax control practices is essential for ensuring sustainable economic development and improving the effectiveness of fiscal policy.

Keywords: tax control, tax administration, tax inspection, fiscal policy, tax compliance, monitoring, public finance.



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Introduction

The stability of a country's financial system largely depends on the effectiveness of its tax policy and the efficiency of tax administration mechanisms. One of the most important elements ensuring the proper functioning of the tax system is tax control. Tax control represents the activities carried out by state authorities to monitor compliance with tax legislation, ensure the accurate calculation of tax liabilities, and guarantee the timely payment of taxes to the state budget. In modern economies, tax control plays a significant role not only in generating government revenues but also in regulating economic activity and promoting financial transparency. Effective tax control helps prevent tax evasion, reduce the size of the shadow economy, and strengthen fiscal discipline among taxpayers. Therefore, understanding the forms, methods, and principles of tax control is crucial for improving the efficiency of tax administration. The purpose of this study is to analyze the main forms, methods, and principles of tax control and to determine their role in ensuring effective tax administration within modern economic systems.

Tax control can be implemented through various organizational forms that allow tax authorities to monitor taxpayers' activities and ensure compliance with tax regulations.

Desk control is carried out by tax authorities through the examination of tax returns and financial reports submitted by taxpayers. This type of control is conducted within the tax authority's office and does not require direct interaction with the taxpayer. Its primary objective is to detect errors, inconsistencies, or discrepancies in tax declarations.

Field tax inspections are conducted directly at the taxpayer's place of business or activity. During these inspections, tax authorities examine accounting records, financial statements, contracts, and other documentation related to the taxpayer's



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economic activities. This form of control provides a more comprehensive assessment of tax compliance.

Tax monitoring involves the continuous observation of taxpayers' activities through electronic data systems and reporting mechanisms. This modern form of tax control allows tax authorities to analyze financial transactions in real time and detect potential violations more efficiently.

Tax audits involve an in-depth examination of a taxpayer's financial and accounting records. The objective of a tax audit is to verify the accuracy of tax calculations and ensure that all tax obligations have been fulfilled according to the law.

Methods

In addition to different organizational forms, tax control relies on a variety of analytical and investigative methods to identify irregularities and ensure compliance with tax legislation. This method involves the examination of accounting documents, financial statements, contracts, and other official records. Documentary verification helps tax authorities determine whether taxpayers have correctly calculated and reported their tax liabilities. The analytical method focuses on evaluating financial indicators such as income, expenses, profit margins, and tax payments. By analyzing these indicators, tax authorities can detect unusual patterns or inconsistencies that may indicate tax violations. Comparative analysis involves comparing a taxpayer's financial performance with that of similar businesses or with data from previous reporting periods. This method helps identify irregularities and unusual deviations that may require further investigation. A risk-based approach has become increasingly important in modern tax administration. This method involves identifying taxpayers with a higher probability of non-compliance and focusing control efforts on those cases.



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By prioritizing high-risk taxpayers, tax authorities can allocate resources more efficiently and improve the effectiveness of tax control.

Tax control activities are guided by several fundamental principles that ensure fairness, efficiency, and transparency in the implementation of tax legislation. All tax control activities must be conducted strictly in accordance with existing laws and regulations. This principle protects taxpayers' rights and ensures that tax authorities act within their legal authority. Taxpayers should have access to information about their rights, obligations, and the procedures applied by tax authorities.

Tax control must be conducted in a systematic and consistent manner. Regular monitoring and evaluation of taxpayers' activities help maintain tax discipline and prevent violations. Tax control mechanisms should ensure maximum effectiveness while minimizing administrative costs. Efficient tax control systems allow tax authorities to achieve better results with fewer resources.

Conclusion

In conclusion, the forms, methods, and principles of tax control play a crucial role in ensuring the effective functioning of the tax system. Properly organized tax control contributes to increasing tax compliance, strengthening fiscal discipline, and ensuring stable state budget revenues. The study demonstrates that modern tax control systems are increasingly based on digital technologies, automated information systems, and risk-based analytical tools. These innovations allow tax authorities to detect tax violations more efficiently and improve the overall effectiveness of tax administration. Therefore, the continuous improvement of tax control mechanisms, including the introduction of advanced technologies and modern analytical approaches, is essential for strengthening fiscal policy and supporting sustainable economic development.



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