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ORGANIZATIONAL STRUCTURE OF THE INTERNAL CONTROL SERVICE FOR THE FULFILLMENT OF TAX OBLIGATIONS OF ENTERPRISES

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Annotation. The article discusses the issues of the organizational structure of internal control over the fulfillment of tax obligations by business entities, internal and external factors taken into account in the process of creating its organizational structure, the functions and tasks of the internal corporate control service over the fulfillment of tax obligations of enterprises, and substantiates the feasibility of using tax management tools in the methodological support of this special type of accounting and analysis, tools have been developed to ensure the completeness, objectivity and reality of the results obtained, one of the effective methods of corporate tax management - internal control.

Keywords: taxpayer, tax obligations, control over the fulfillment of tax obligations by business entities, corporate control, tax management, corporate tax management, corporate standard for monitoring the fulfillment of tax obligations.

Introduction. It is well known that in the “Concept of integrated socio-economic development of the Republic of Uzbekistan until 2030”, approved with the Decree of the President of the Republic of Uzbekistan No. DP-5614 of 01/08/2019, special attention is paid to the issues of ensuring the financial stability of enterprises using tax management tools [1].

Taxes, as built-in regulators of the state's fiscal policy, are tools of motivation and external restrictions on the financial results of business entities and the profitability of their capital. Optimization of the tax system, ensuring the coordination of the economic interests of participants in tax relations, determines decisions that determine the positive vector of fulfillment by business entities of their tax obligations.

Institutional imbalance and insufficient constructiveness of mechanisms of inter-subject interaction in the field of tax policy determine the need to improve models of intra-corporate tax regulation and the formation of effective tools in the field of monitoring the fulfillment

of tax obligations by business entities. Accordingly, a detailed consideration of the tax segment of corporate control is necessary. Such an analysis will also serve to continue research in this scientific area and will contribute to the effective implementation of an effective model of the system of tax relations between business entities and the state.

The national economic significance and scientific relevance of the topic of this scientific article are determined by the experience of recent years, which has proven the futility of the practice of episodic attention to the control of their own tax obligations on the part of business entities and has revealed the objective need to improve the existing tools of the control mechanism.

There is an urgent need to modernize existing methods and develop new control and analytical tools (technologies), separating them into a separate independent area of financial science and the practice of corporate control of business entities, systematizing the

accumulated scattered theoretical knowledge and fragmentary analysis of practical experience in order to minimize the tax risks of business entities.

The above problem is typical, as a rule, for large and medium-sized businesses, because in small businesses, the costs of creating a full-fledged control system may exceed the benefits of its implementation. Separately, we note that the study of the problems of state (external) control of tax obligations at the macro level is also extremely relevant, but is the subject of a separate scientific study.

Thus, the unresolved nature of a number of key problems of the organization, the need for the functioning and development of a control mechanism in the sphere of interaction between the

state and taxpayers determine the development of new theoretical and methodological foundations for the development of these relations. The importance of the problem under consideration, its practical significance, the need to form a new model and tools for corporate control over the fulfillment of tax obligations by business entities give the topic of this scientific article increased relevance.

Main part. The system of corporate tax control of a business entity is based on the following principles (Table 1). Their implementation allows us to ensure continuity, independence, consistency and precautionary nature of corporate tax control of business entities.

Table 1

Principles of the system of corporate tax control of business entities¹

PRINCIPLE	CONTENT OF THE PRINCIPLE
Independence	An employee or corporate tax control department is directly subordinate to the management of a business entity and should not be associated with or dependent on accounting or any other financial service
Plans	The business entity must develop regulations, compliance with which is verified during planned control activities
Regularity	Control must be carried out systematically and on a regular basis.
Objectivity and reliability	Elimination of subjective assessments and distortion of actual data
Responsibility	Based on the results of control measures, penalties should be imposed on the guilty persons
Legality	The need to comply with tax, civil and other legislation of the Republic of Uzbekistan.
Maintaining tax secrecy	Tax accounting data is a tax secret
Universality of tax control	Control measures should cover all business processes that have tax consequences
Unity	The integrity and unification of corporate tax control is served by the corresponding standard
Timeliness	Control measures are carried out not only before preparing tax reports, but also during the tax (reporting) period
Documentation of results	Control activities are documented with relevant documents (for example, inspection reports)

¹Compiled by the author based on research results

The procedure for organizing corporate control, including the responsibilities and powers of the divisions and personnel of an economic entity, are determined by its head, depending on the nature and scale of its activities and the characteristics of its management system.

When organizing corporate tax control, it is necessary to proceed from the fact that:

a) corporate tax control should be carried out at all levels of management of a business entity;

b) personnel of the financial services of an economic entity must participate in the implementation of corporate tax control in accordance with their powers and functions;

c) the usefulness of corporate tax control should be comparable to the costs of its organization and implementation.

There are four options for organizing corporate tax control:

- creating your own corporate tax control service (if the business entity has the necessary resources for this);

- outsourcing - the performance of the corporate tax control function is completely transferred to a specialized company (external tax consultant or auditor/audit organization);

- cosourcing – the creation of a separate corporate control service, in some cases involving experts from a specialized company or an external consultant/auditor.

- outstaffing is the rental of the necessary personnel from a third party.

To organize and implement corporate tax control, a business entity can create a special unit that:

a) provides methodological support for the organization and implementation of corporate tax control;

b) coordinates the activities of departments for organizing and implementing corporate tax control;

c) carries out assessment of corporate tax control.

Creating a special corporate tax

control unit is advisable in cases where:

a) the volume of activities related to organizing and assessing corporate tax control is so large that it is economically feasible to entrust the performance of this function to a division that carries out this activity on an ongoing basis;

b) due to the specific nature of the activities of an economic entity, ensuring the effectiveness of corporate tax control requires the accumulation, preservation and transfer of special knowledge, skills and experience;

c) the risks of a business entity's activities are so high that ensuring the effectiveness of corporate tax control requires the operation of a special corporate tax control unit on an ongoing basis;

d) there are legislative or regulatory requirements for a business entity to create a special unit for corporate tax control (for example, if a company enters into an agreement with the Tax Committee under the Cabinet of Ministries of the Republic of Uzbekistan on tax monitoring).

Such features of control and information support for tax liability management determine the need to create a separate service that performs the function of continuous monitoring and creates a feedback mechanism between the functions of the tax liability management system.

When organizing and implementing corporate tax control over the facts of economic life, a business entity must be guided by the requirement of rationality, which means that if any elements of corporate tax control cannot be applied by a small business entity, since the manager can organize it in any other way that ensures achievement the goals of his activities. For example, the head of a small business entity can assume all the functions of organizing and implementing corporate tax control; if the number of personnel of a business entity does not allow for the division of powers and rotation

of responsibilities, a small business entity can use other corporate tax control procedures that help prevent existing tax risks.

of powers and functions for the organization and implementation of corporate tax control of a business entity (Fig. 1).

It is important to study the distribution

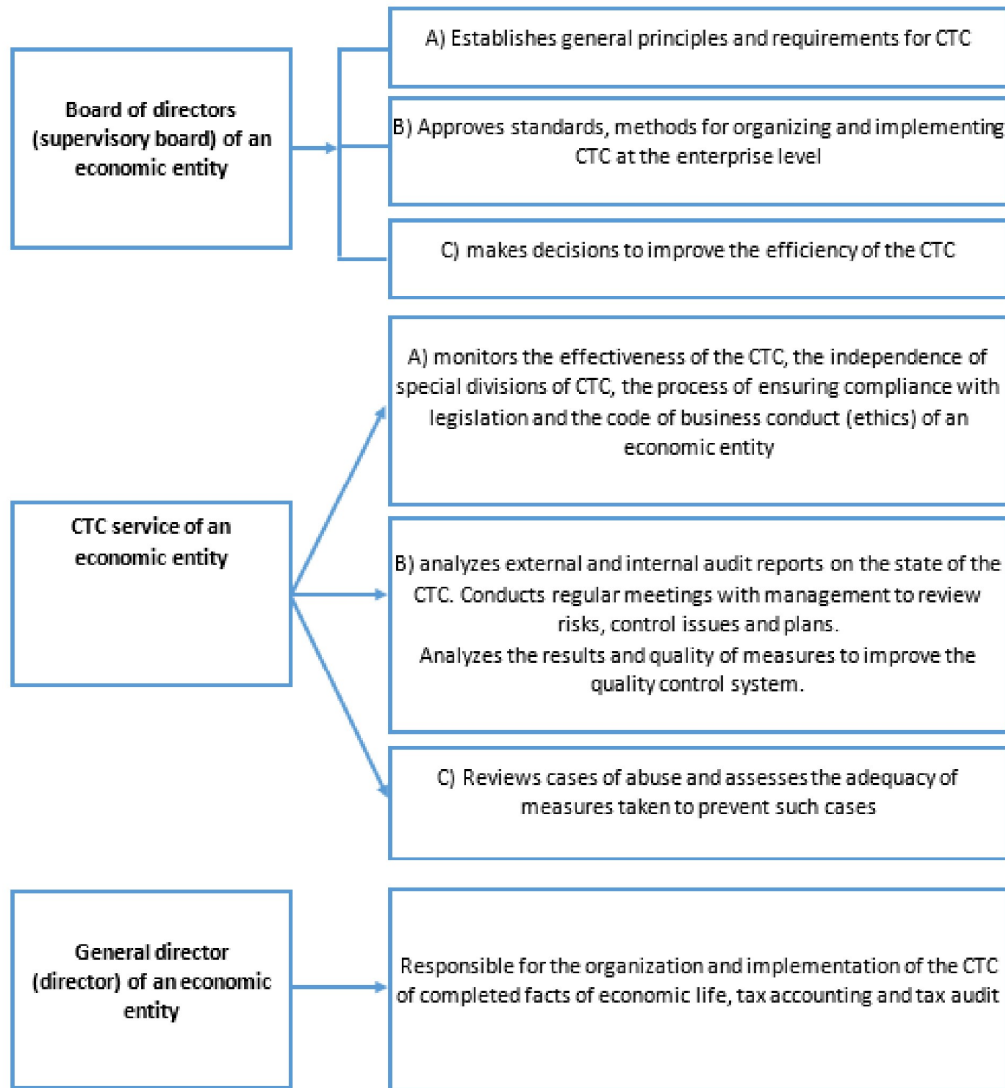


Fig-1. Distribution of powers and functions for organizing and implementing corporate tax control (CTC)*2

Engaging an independent consultant (auditor) to organize and assess corporate tax control is advisable in the following cases:

a) if the economic entity's own resources are not enough to complete the tasks of organizing and (or) assessing

corporate tax control within the time limits established by regulatory documents;

b) if the planned costs for the creation and subsequent maintenance of a unit providing corporate tax control exceed the cost of attracting a third-party independent consultant (auditor) to perform the tasks of

² Составлен автором.

organizing and (or) assessing corporate tax control;

c) if the management of an economic entity is interested in the independence of the assessment of corporate tax control;

d) if the priority for the management of a business entity is to use standard, repeatedly tested approaches to organizing and (or) assessing corporate tax control.

The results of corporate tax control serve as a prerequisite for carrying out other activities based on its results: employee training, external consulting support, etc. Providing methodological and consulting assistance to employees of the accounting service and (or) tax department on issues of setting up and maintaining tax records, ensuring a unified approach to reflecting business transactions in tax registers are control tools, since an employee of the corporate tax control service analyzes the situation and provides a ready-made solution controversial issue. Consulting support for employees requires certain regulation - incoming requests must be recorded and analyzed in order to make further decisions on conducting training events.

Thus, one of the post-control actions of the administration, which can also be carried out by the corporate tax control service, is training of employees of the accounting service and (or) tax department. The purpose of conducting training events is to timely familiarize employees with changes in legislation, new work procedures, discuss systematic errors or problems that have arisen in the process of tax accounting, and resolve controversial situations.

The corporate tax control service may be involved in tax audits to provide oral and written explanations during the audit, and upon completion, take a direct part in preparing objections to the audit report.

Employees of the corporate tax control service, based on the volume of tasks assigned to them, must have

extensive knowledge and be well versed in accounting, tax, civil and labor laws. They must constantly maintain a high level of their professional knowledge and skills, and the business entity must take this into account when organizing the work of employees of the corporate tax control service. In our opinion, the creation of a system of corporate tax control requires the participation of specialists from related services (planning, financial, legal, accounting).

Analysis of tax accounting information systems in order to implement the function of control over the management of tax obligations assumes that the defining characteristic of the information products used is their ability to reduce labor and material costs. As for the organizational structure, the need for a separate tax group - the corporate tax control department directly depends on the size of the organization. "Foreign companies usually have tax departments as separate structural units whose task is to organize and maintain tax accounting on the basis of management accounting." In addition, one of the main functions of such a group is tax risk management" [2].

The experience of the Republic of Uzbekistan indicates that the functions of corporate control of tax obligations are often assigned to one or two people who are competent to assess business transactions from a taxation perspective. Management of tax obligations can be carried out even in the absence of a corresponding department in the organization in the form of distribution of its functions between various structural divisions: financial department, accounting department, legal department, audit service, etc. [3].

Thus, due to the absence of certain functions (for example, planning and control) or the presence of only some elements of these functions for managing tax obligations, business entities of the Republic of Uzbekistan are

organizationally often limited only to the presence of employees authorized to carry out tax accounting.

If the overwhelming majority of domestic business entities involve third-party organizations to improve the system of management and control of tax obligations only sporadically, then the experience of foreign companies indicates the opposite. According to a study conducted by KPMG specialists, "among 753 companies from 18 different countries, 68% of respondents systematically resort to the help of third-party specialists - they delegate part or all of their tax functions to consulting companies. Among tax departments, leading importance is given to the function of tax accounting and tax payment; less attention is paid to the analysis of business transactions at the stage of their implementation. Accordingly, the amount of time spent by companies on performing these functions is distributed" [4].

Some companies (mostly Asian) are ready to increase the staff of tax departments, considering this a less expensive way; American and European organizations have chosen an intensive path - they redistribute the workload by increasing the competence of their employees.

In connection with the introduction of transfer pricing legislation in the Republic of Uzbekistan in 2021, a number of companies may need to create an additional system for planning tax obligations, which will help reduce the emergence of tax risks.

For the corporate tax service of a company, competent tax administration is very important, which goes far beyond tax control, including methodological support and support of business processes, as well as protection of the company's interests in tax disputes during objections to audit reports, in courts, etc.

Let us outline the main problems that business entities may encounter when

organizing a separate corporate tax service:

- insufficient internal resource;
- the corporate tax service is not involved (or weakly involved) in the process of making management decisions;
- conflict of interests of individual employees, services, divisions;
- lack of process automation.

To organize a corporate tax service in accordance with the specified goals, it is necessary:

- identify problematic bottlenecks;
- analyze business processes, develop and describe local acts (participants in tax business processes, sequence and deadlines for implementation);
- make changes to existing local regulations of an economic entity.

The management of a business entity is responsible for the development, implementation and effective functioning of the corporate tax control system. At the same time, it is possible to implement it either by a specially created corporate tax control service operating within the company, or by assigning its functions to specific employees of the organization [5].

As a result of the changes made in the business entity, it becomes possible to prevent the emergence of tax risks and make maximum use of tax reserves (full use of the benefits and tax preferences provided by the legislation on taxes and fees). An independent corporate tax service allows you to improve the quality and depth of analysis of tax risks and reserves compared to external tax consultants and comply with new legal requirements.

We have identified the following participants in the system of corporate tax control in business entities:

- the tax department (tax policy, corporate tax service) is a key expert in the process of planning tax obligations, since specialists from this particular structural unit are able to expertly assess the

consequences of a particular decision made in tax planning. This department is the managing element of the corporate tax control system, which initiates all issues related to planning, tax accounting and control of tax obligations, influences and manages other participants;

- The economic planning department is also an active participant in corporate tax control. Its goal is to form a tax budget (plan) with the involvement of the necessary and interested structural units of the organization;

- accounting service (accounting), which maintains the accounting and information base necessary for tax planning;

- legal department, ensuring competent registration and re-registration of contractual relations with counterparties, taking into account the emerging tax budget (plan) of taxes;

- financial department, which takes into account outgoing and incoming tax flows in the payment budget (plan).

Western authors propose the creation of a special unit of corporate control - a corporate tax service, responsible for ensuring compliance with tax legislation, setting up and maintaining tax records, attracting tax consultants and applying recommendations on tax planning, providing tax reporting and interacting with tax authorities [2].

In practice, several options for the structure of the corporate control service are possible. Traditional in the practice of the Republic of Uzbekistan is the creation of a service on its own, accompanied by the hiring of specialists with the required qualifications or training of existing employees. A separate structural unit may be organized or an official may be assigned. The list of functions and tasks assigned to the service is determined in a local regulatory document - for example, in a regulation, and is indicated in employment contracts and job descriptions of department employees. It is possible to

attract specialists from the head office of holding companies if the holding already has such a service.

Another possibility is to invite external specialists - co-sourcing of corporate control (from the English co-sourcing), which is becoming increasingly important due to the increasing demands of companies for highly qualified resources. This implies the division of functions for performing any business process between company personnel and external specialized performers on a project basis, based on requests received from the customer.

The third option for organizing a corporate control service is outsourcing, when the company has only an audit committee and a director of corporate control, who collaborate with a team of external specialists and receive final reports from them.

What functions these will be, and to what extent they can be performed, is determined by the service agreement between the contractors [6].

When organizing a corporate control service or switching to a more effective option, it is important to consider how much you can reduce the costs of creating and maintaining this service, while at the same time ensuring maximum coverage of all risks. The choice of the optimal option should be accompanied by an assessment of the pros and cons of a particular type of organization of the corporate control service.

Let us highlight the main functions of the corporate tax control department:

1. Monitoring the effectiveness of corporate tax control procedures. Establishing the necessary tax accounting and corporate tax control systems is the responsibility of management, and the corporate tax control function is usually assigned the responsibility of reviewing these systems, monitoring their effectiveness, and making recommendations for their improvement.

2. Investigation of financial, management, legal and tax information, which includes a review of the means and methods used to collect, measure, classify and report on this information, as well as specific inquiries regarding its individual components, including detailed testing business transactions, accounting and tax registers and other procedures.

3. Monitoring economy, efficiency and effectiveness, including non-financial controls of the auditee.

4. Monitoring compliance with the legislation of the Republic of Uzbekistan, regulations, as well as internal management requirements.

5. Identification and prevention of tax risks, implementation of measures to minimize them.

6. The corporate tax control service should be involved during tax audits to provide oral and written explanations to inspectors during the audit, and upon completion, directly prepare objections to the audit report.

Thus, employees of the corporate tax control service must have broad competencies in accounting, tax, civil and labor laws, and constantly maintain their high professional level [7].

Often, the corporate control department in many companies is viewed as an element that "interferes" with functional work. In our opinion, it is necessary to consider this function as a "partner" function, which can provide information about valuable experience or innovation from another function or from global practice.

In terms of risk prevention, the corporate tax control department in the tax risk management concept includes several components:

- identification and qualification of the economic and legal content of tax risks;

- formation of an organizational framework for the implementation of preventive measures to reduce the possibility of risk events in the activities of

an economic entity, taking into account modern requirements and prospects for changes in tax legislation;

- identification of the most problematic areas of economic activity that require special attention while complying with the rules and conditions for the formation of tax obligations;

- reduction of transaction costs;

- development of recommendations on appropriate actions for the taxpayer.

The goals pursued by the corporate tax control department in relation to the prevention of tax risks are:

- in ensuring confidence in the completeness and timeliness of reflection of business processes in accounting and tax accounting;

- optimal forecasts of the level of tax liabilities;

- legality and effectiveness of tax planning methods;

- economic feasibility of carrying out business transactions;

- assistance in identifying potential tax violations;

- protection of the legitimate property interests of an economic entity.

The tasks of the corporate tax control department of a business entity, in relation to the set goals, include:

- 1) organizing constant and periodic monitoring of the compliance of financial and economic transactions carried out in the organization and its structural divisions with the requirements of tax legislation;

- 2) control over the main areas of financial and economic activity that form the tax bases in the context of certain types of taxes;

- 3) ensuring sufficient confidence regarding the reliability of tax reporting indicators, compliance with procedures for its preparation, as well as compliance with accounting, tax and management accounting requirements;

- 4) carrying out an analysis to identify significant aspects affecting the reliability of the tax planning measures applied;

5) creation and implementation of control procedures to minimize or eliminate the risks of business processes, taking into account the requirements of tax legislation or clarifications of its individual provisions by authorized bodies;

6) development, implementation and maintenance of a system for monitoring risk situations in accordance with trends in the development of law enforcement practice;

7) control over compliance of transaction terms with the interests of the taxpayer;

8) identification of ineffective and irrational (from the standpoint of ensuring the property interests of the taxpayer) methods of accounting for the tax base, conditions for the application of tax preferences;

9) compliance with an acceptable level of completeness and accuracy when preparing primary documents, consistency and reliability of the information contained in them.

A special unit of corporate tax control (corporate tax service) is responsible for ensuring compliance with tax laws, developing and applying recommendations for tax planning, engaging tax consultants and interacting with tax authorities [8].

Thus, corporate tax control, being a function of managing tax obligations, can only be implemented in business entities with a high level of corporate culture, subject to the interaction of owners, top management, the corporate tax control service, and an independent audit organization.

The use of the developed recommendations by business entities will make it possible to make maximum use of tax reserves (full implementation of benefits/tax preferences provided by the legislation on taxes and fees) and prevent the emergence of tax risks (preventing the identification of risks by external controllers/tax authorities).

An effective system of corporate tax

control should be focused on upcoming events that can be influenced, that is, be risk-oriented.

Each corporate tax control procedure must meet the requirements:

- to the disclosure of risks and control points that prevent them;
- to functional and cross-functional alignment;
- to direct participants and responsible persons;
- to the selection and regular monitoring of key indicators of procedure execution.

Spot checks of the execution of the described controls are carried out on a regular basis by both direct participants in the procedures (responsible for the procedure), responsible functional managers, and the corporate tax control service. Identified comments are recorded and those responsible for correcting them are assigned. By regularly monitoring the status of identified comments and carrying out additional monitoring based on their dynamics, it is possible to identify areas requiring "increased attention" and provide recommendations to the relevant functional managers.

If the indicator of newly identified tax violations exceeds the indicator of corrected errors, if the indicator of the amount of identified risks from internal sources (full-time employees) does not financially cover external sources (preliminary claims of tax authorities), if the indicator of the amount of won tax disputes does not financially cover the amount of the claim by decision of the tax authority and/or the dynamics of indicators does not improve, which means that the goals have not been achieved and it is necessary to return to the description of risks and control points for a more serious analysis.

To summarize, we note that the reform of corporate control instruments in business entities is due to the interregional differentiation of taxation conditions, the high level of heterogeneity of the economic

space, the instability and inconsistency of the existing tax system, the lack of a unified approach in developing the concept of corporate tax control, the use of several tax regimes by business entities, and the tightening of rules tax administration [9]. In the current conditions, one of the solutions to improve the efficiency of business entities may be the methodology for conducting corporate tax control, enshrined in the corporate standard [10].

Conclusions and offers.

1. Currently, in most business entities, the management of tax obligations is limited to their planning and tax accounting, which, due to their functional role in the management process, are not always able to provide a control function.

2. The function that completes the process of managing tax obligations is control, which is a process carried out by an economic entity to achieve strategic tax goals determined by planning tax obligations and solving current problems carried out within the framework of their tax accounting. Moreover, planning of tax obligations must comply with the law and its own internal policies regarding taxation procedures, and tax accounting must ensure the proper level of formation and fulfillment of tax obligations.

3. The optimality of tax obligations is determined by the measure of the effectiveness of coordinating the economic interests of the state and business entities, which is fully realizable only if the business entity has a system of corporate control over the fulfillment of tax obligations and

corresponding analytical tools that can significantly influence their amount. It should be noted that in the economic and legal literature, along with the term "corporate control", such a concept as "internal control" is also used. Moreover, in contrast to the term corporate control, which is not disclosed at the legislative level, current regulations contain legal definitions of the concept of "internal control".

4. The standard for organizing a corporate tax control system is focused on creating unified approaches, increasing the efficiency of the control function, and reducing the number of violations of tax legislation. Focused on preventing illegal and irrational (from the point of view of respecting the interests of an economic entity) operations at the initial stages of making a management decision, it involves the systematic achievement of set goals, and its effectiveness can only be discussed if reliable information is received that the goals and objectives set before the economic entity, achieved rationally and economically and correspond to the planned results.

5. The use of this standard will make it possible to methodologically and organizationally ensure the effectiveness of corporate control and will contribute to the optimization of tax payments, timely and complete execution of budget assignments by business entities, and will also increase the social responsibility of business to the state for the fulfillment of their tax obligations.

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ISSUES OF ORGANIZING INTERNAL CONTROL OF FULFILLMENT OF TAX OBLIGATIONS OF ENTERPRISES

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Annotation. The article discusses the economic essence, the need and objectives of organizing corporate control over the fulfillment of tax obligations by business entities, its methodological support, internal and external factors taken into account in the process of developing a corporate standard for this function, the feasibility of using tax management tools in the methodological support of this special type of accounting and analysis, tools have been developed to ensure the completeness, objectivity and reality of the obtained results of one of the effective methods of corporate tax management - internal control.

Keywords: taxpayer, tax obligations, control over the fulfillment of tax obligations by business entities, corporate control, tax management, corporate tax management, corporate standard for monitoring the fulfillment of tax obligations.

Introduction. It is well known that in the “Concept of integrated socio-economic development of the Republic of Uzbekistan until 2030”, approved with the Decree of the President of the Republic of Uzbekistan No. DP-5614 of 01/08/2019, special

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