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TAX CONTROL: SOME ASPECTS OF THE ORGANIZATION AND ITS METHODS

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Special attention is required to improve the organization of tax control under the lack of financial resources at the state level, business entities and households, the poor filling of state and local budgets, the budgets of national specialized funds, and a low tax culture.

Tax control is a prerequisite for the normal functioning of the tax system and the rule of law in this area [4]. Tax control is a set of measures for verifying compliance with tax law, as well as a factor that ensures economic security and has a proactive effect on the facts of the organization's business. The tax authorities, carrying out tax control, identifying facts of violation of tax legislation by an enterprise, establish an audit of the targeted use of tax benefits by an enterprise, verification of the implementation of financial obligations to the state and municipalities, ensure proper control over the formation of state revenues. At the present stage of state development, the need for developing and implementing not only special mechanisms for implementing tax control adequate for its implementation in the context of systemic reforms is justified but also the need to take into account foreign experience on this issue, in particular the countries of the European Union.

It is necessary to apply new approaches to the implementation of tax control, highlighting the main directions of its improvement and scientific organization, in terms of regulatory, institutional and information support [5]. The audit work of the tax authorities reflects the positive result of its implementation. According to operational data, in 2019, the State Tax Service of Ukraine ensured receipt of UAH 457.3 billion to the general fund of the state budget. This is 17.1%, or 6.6 billion UAH, higher than the

result of 2018. The indicators of the Ministry of Finance were fulfilled by 100.8%, the budget provided an additional income of UAH 38 billion. 151.9 billion UAH of value added tax was refunded to taxpayers on accounts during 2019. This is 15.4%, or 20.2 billion UAH more than was reimbursed during 2018 [3].

Assessing the effectiveness of tax audits is a rather multi-faceted process, but the efficiency indicator is determined by the ratio of the economic effect (result) and costs that generated this effect (result). In other words, the lower the cost and the greater the value of the result of control activities, the higher the efficiency. Based on this, such an audit can be considered an effective tax audit, according to the results of which the amounts of additionally assessed taxes, penalties and fines significantly exceed the costs of its implementation, as well as there are sufficient interim measures to actually recover from the taxpayer the accrued amounts of tax at the expense of its cash and property. Today, office tax audit is becoming a more common form of tax control. The main purpose of the office tax audit is ensuring control over payment of taxes and fees of tax legislation by the payer of taxes. The office tax audit is somewhat inferior in its effectiveness to field audits, but it provides for the prevention of tax offenses (detection and prevention), as well as the recovery of unpaid taxes and related penalties.

The choice of methods or individual indicators for assessing the effectiveness of a tax audit is determined by the objectives of the analysis, the purpose of the results, their presentation, user group, the depth and frequency of the study, the nature of the analyzed statistical information. The results of the study can be used by both external and internal users to assess the effectiveness of government bodies and to develop recommendations for improving tax policy taking into account regional characteristics, as well as to conduct an independent assessment of factors that influence the formation of the tax potential of the regions. Currently, to assess the effectiveness of field tax audits, as a rule, separate indicators of the control work of the tax authority are used, for example: total number and dynamics of field tax audits; load indicator, defined as the ratio of the number of taxpayers registered in the inspection to the number of specialists of the tax authority for core activities; the number of inspections during which violations of the legislation on taxes and fees were identified; the total amount and dynamics of the amounts of accrued tax payments according to the results of the audit work and so on.

In modern conditions, the state should create conditions for taxpayers, which will allow them to conscientiously fulfill the obligations to

pay taxes and fees and reduce the number of facts of tax evasion. Today the identification, prevention and suppression of tax violations are relevant, and not total tax control. An effective tax control system, on the one hand, should create such conditions for paying taxes that would be less burdensome for business, and, on the other hand, it should have analytical tools for tax control that allow to stop the practice of tax evasion.

Summing up, we can conclude that careful planning of tax audits, an informed choice of their forms and methods helps to more quickly identify or prevent tax violations, reduce the time of a tax audit and the cost of conducting it, as well as to increase the effectiveness of tax control in general. However, it is necessary to take into account the fact that over time there are changes in society, the economy, politics and other fundamental spheres of human life and the state, new problems and ways arise that allow one to evade the implementation of the current law, therefore, the issue of continuous improvement of tax legislation, tax control in general and each of its forms in particular is acute.

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