WAYS TO IMPROVE TAX CONTROL

Karminska-Belobrova M.V.

Kharkov State Academy of Culture

Annotation

Класифікації платників податків за критерієм операційного ризику може сприяти підвищенню ефективності функціонування аудиторських підрозділів Державної податкової служби У роботі наведено алгоритм відбору платників податків для документальних перевірок.

Tax control finds its manifestation in the relationship between taxpayers (corporate and individuals) and state regulatory bodies.

One of the most effective methods of tax control testing acknowledged, although this time is the most conflict in terms of relations with the state taxpayers. The problem of tax evasion is in fact in all countries. In Ukraine, this phenomenon since independence has gained a mass character. According to analysts of 40 - 50% of its Gross domestic product GDP informal sector produces 50% of GDP. The calculations done by researchers from the Harvard Institute for International Development, showed that the volume of the shadow economy at the end of the second millennium were 74% of the official GDP, including 14%, which are formally and 60%, which is not reflected in official figures. To date, the actual problem of improving control and verification work with taxpayers.

A key step control-verification supports the selection of taxpayers for audits, to determine their effectiveness. However, today the field of tax control is not fully regulated and this in turn largely determines the fiscal nature of the domestic tax system. This raises the need to improve screening procedures in the field of taxation. However, because current Ukrainian context information about the payment of taxes to taxpayers is closed, it prevents the development of accurate methods of selecting

taxpayers for audit. You should therefore propose a general algorithm for this selection, which includes four stages

I stage. Evaluation of operational risk, which provides analysis of the taxpayer, who in previous periods prevented evasion of payment.

II stage. Check the general population to identify business taxpayers, which are accompanied by significant tax risks. This is done by discriminate analysis, which is the purpose of separation of taxpayers with specific characteristics.

III stage. Regression analysis of the business entities that selected as objects for documentary check on tax planning period to determine the amount of probable tax to charges by determining the structure of possible losses.

IV stage. The division of business entities into groups according to the criteria of operational (internal) risk: high, medium and low

The following algorithm selection of taxpayers for documentary checks contain a fundamentally new approach based on the allocation of fiscal risk category of its components, which are the operating tax, legal and tax administrative risks. In selecting entities to conduct inspections as necessary criterion to choose the internal indicator (operational) risk as other types of fiscal risk for the implementation of the set tasks such criteria cannot speak.

The advantage of the reduced scheme serves its universal character, since it provides an opportunity to analyze tax reporting both statistical and dynamic aspects. In fact, there is a possibility of diversified tax risk monitoring, and identification of factors entailing it.