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Податковий аудит: зміст, інваріантність підходів та перспективи розвитку

Створення ефективної моделі податкового контролю вимагає чіткої регламентації його форм та порядку проведення, тому важливе значення має обґрунтування загальноприйнятого підходу до змісту податкового аудиту. На законодавчому рівні податковий аудит не визначений, тому на практиці ця дефініція має різне змістовне наповнення. Метою статті є розкриття основних підходів та здійснення компаративного аналізу тлумачень поняття «податковий аудит». Визначені основні переваги та недоліки існуючих підходів за думками окремих науковців, сформовано й обґрунтовано власне бачення сутності та змісту зазначеного поняття. Обґрунтовано необхідність розмежування понять «податковий аудит» та «аудит оподаткування». Виявлено, що зміст податкового аудиту визначається суб'єктом його проведення, тому доцільно оперувати поняттями «державний податковий аудит» і «недержавний (незалежний) податковий аудит». Окремо слід розглядати внутрішній податковий аудит, що проводиться з метою контролю правильності податкових розрахунків, оцінки податкових ризиків, надання рекомендацій власникам та вищому керівництву щодо оптимізації оподаткування. Визначено, що податковий аудит як спеціальне завдання незалежного аудиторського контролю, вид контрольної діяльності уповноважених державних органів та об'єктивне оцінювання внутрішнім аудитором доказів для формування незалежних висновків стосовно податкових розрахунків і звітності чітко визначається суб'єктом проведення та цільовим призначенням результатів контролю. Термін «аудит оподаткування» пропонується використовувати у контексті перевірки окремих видів податків (аудит оподаткування податком на прибуток, податком на додану вартість тощо). Доведено, що розробка і прийняття нормативно-правових актів у сфері податкового аудиту спростить і впорядкує діяльність контролюючих органів, та дозволить мінімізувати податкові ризики суб'єктів господарювання.

Ключові слова: аудит, податковий аудит, податкові розрахунки, податковий контроль, перевірка.

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Tax Audit: Contents, Invariance of Approaches and Perspective of Development

The creation of an effective model of tax control demands a clear regulation of its forms and the conduct order, therefore the substantiation of the generally accepted approach to the content of the tax audit is important. At the legislative level, the tax audit is not defined, therefore in practice, this definition has different informative content. The purpose of the article is to reveal the main approaches and implement the comparative analysis of the interpretation of the concept of "tax audit". The main benefits and shortcomings of the existing approaches on thoughts of certain scientists are defined, the actual vision of the essence and content of the mentioned concept is formulated and substantiated. The necessity of delineating the concepts of the "tax audit" and the "audit of taxation" is substantiated. It is determined that the content of the tax audit is determined by the subject of its conduct, therefore it is reasonable to use the concepts of "state tax audit" and "non-state (independent) tax audit". Separate consideration should be given to internal tax audit, conducted to control the accuracy of tax calculations, the assessment of tax risks, providing

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recommendations to owners and senior management on taxation optimization. Thus, it was confirmed that tax audit as a special task of an independent audit control, the type of control activity of authorized state bodies and the objective estimation of evidence by an internal auditor for the formation of independent conclusions regarding tax calculations and reporting is clearly defined by the subject of the conduct and the purpose of the results of control. The term “tax audit” is offered to be used in the context of verification of certain types of taxes (tax audit of income tax, value added tax, etc.). It is confirmed that the development and adoption of normative and legal acts in the field of tax audit will simplify and arrange the activities of controlling bodies, and will allow minimizing tax risks of business entities.

Keywords: *audit, tax audit, tax calculations, tax control, verification.*

Problem statement. Current trends of the development of Ukraine's economy require the mobilization of its financial resources in order to fill the budgets of all levels and fulfill all proper functions of the state. The formation of an efficient tax system and its administration system are important in this case and within these systems the creation of an effective model of tax control, which will ensure the correctness of tax calculations and the timeliness of receipt of corresponding payments.

Now such a conceptual approach at which “taxation audit” and “tax audit” on subjects cannot be identified by contents and the features of carrying out is created. As these terms differ in invariance of approaches, we consider it necessary to further research the problem aspects of carrying out the audit in the field of the taxation.

Literature review. An analysis of recent research and publications. The works of such scientists as O.V. Artjukh [5, 15, 17, 18], O.H. Krasota [6], O. Malyshkin [3], V.A. Onyshchenko and A.O. Chuhajev [9], O.A. Petryk [1], V.K. Symonenko [4] and other scholars are dedicated to the study of the problematic aspects of tax audit as a sphere of activity of state controlling bodies and independent auditors. Despite the soundness of the scientific approaches of these scholars, their work does not have a unified approach to the essence and the content of the tax audit, which, accordingly, requires further research in accordance with the trends of the modern economy in general, and tax audit, in particular.

The purpose of the article is a generalization of the approaches to the definition of the essence of the tax audit, development of a conceptual approach to differentiating the concepts of “tax audit” and “taxation

audit”, defining the problem aspects of the further development of tax audit.

Main results. The development of market relations in Ukraine and integration into European economic space have caused the need to improve the tax system and control over the formation of the budget. The volatility of tax law creates a significant risk of errors in tax calculations and tax reporting for taxpayers. This necessitates the effective control of tax calculations carried out both by external subjects (authorized state bodies, independent auditors) and internal controllers (auditors).

In his research, O.A. Petryk presents a fairly widespread scientific approach to the fact that the audit of taxation of enterprises in the application of the norms of the Tax Code of Ukraine plays an important role in providing the management system of the business entity and various groups of external users with reliable and timely information on tax payments [1, p. 191]. At the same time, it should be noted that in the audit of taxation (or tax audit), that is, the ambiguity of the term is already observed), the scientific environment has not formed a single point of view, which is logically explained by the lack of definition of this concept in normative documents.

V.A. Turzhansky, considering the existing approaches to understanding the “tax audit” as a category, unites them into two groups. The first group of scientists describes the tax audit as one of the types of independent audit (O.I. Malyshkin, V.P. Suits, A.D. Sheremet). The representatives of the second direction refer it to the forms of public financial control (T.V. Vasilkov, A.H. Zahorodniy, E.V. Kondukova) [2, p. 358]. To confirm or refute this thesis, we will give a definition of the tax audit by individual scientists (table 1).

Table 1

Basic Approaches to the definition of “Tax Audit”

Author	Definition
1	2
O.A. Petryk [1, p. 191]	Taxation audit or tax audit is an independent audit of the correctness and completeness of accrual and timely tax payments, the state of their accounting and tax control, the confirmation of the reliability of tax reporting and tax aspects of financial accounting, control of compliance with the tax policy and discipline, as well as examination of tax risks and identification of reserves for reducing tax pressure on business. An audit of taxation is one of the forms of tax control, which is defined as a system of measures taken by the control bodies (which can also be included by independent audit firms) in order to control the accrual and payment of taxes and fees, as well as compliance with legislation on settlement and cash transactions, patenting, licensing and other types of inspections specified by law

1	2
V.A. Turzhanskyj [2, p. 361]	Tax and customs audit of duties and obligations is a documentary check by authorized official bodies of the Ministry of Internal Affairs, accounting of tax transactions data, indicators of tax and financial reporting, customs declarations and customs value declarations for the purpose of observance of accounting, tax and customs policy of the enterprise regarding the timeliness, reliability, completeness of accrual and payment of taxes and fees.
O. Malyshkin [3, p. 52-53]	Audit of taxes is an independent verification of tax accounting data and indicators of taxpayer tax reporting in order to express an opinion of the auditor on its completeness and reliability in all important aspects and its compliance with the requirements of the laws of Ukraine on taxation, the normative documents of the central tax authority regarding the rules of taxation. Tax audit (state) is a verification of data of tax and other types of accounting and indicators of the taxpayer's tax reporting by employees of the State Fiscal Service of Ukraine in order to determine the completeness and reliability of accrual and timeliness and completeness of transfer of relevant taxes (fees) to budgets of all levels in accordance with the requirements of the Ukrainian taxation legislation.
V.K. Symonenko, B.V. Kostjuk [4, p. 46]	From the point of view of tax legislation tax audit is the procedural actions of the controlling bodies, which are used by them to control the correctness of the charge, completeness and timely payment of taxes and fees in the form of inspections.
O.V. Artjukh [5, p. 237]	Tax audit is a task of providing sufficient assurance that is implemented in the form of monitoring and verification of accounting and reporting in the taxation system of the taxpayer in order to express an independent opinion of the auditor on the authenticity, completeness and compliance with tax legislation in all material respects and assistance in the adoption of optimal managerial decisions in the field of taxation in accordance with the requirements of users.
O.Gh. Krasota [6, p. 343-345]	A tax audit is one of the forms of implementation of state tax control [6, p. 343] A tax audit is a kind of initiative audit [6, p. 344] Audit of taxation is an independent verification of accounting and tax control systems of the organization [6, p. 345].
B.V. Kostjuk [7, p. 125]	Tax audit is a complex of services provided by audit organizations and individual auditors to economic entities; it includes verification of the correctness of deduction and payment of taxes, preparation of tax reporting, tax advice, statement, renewal and tax accounting.
T.S. Voinova [8, p. 122]	Tax audit represents a set of methods and procedures used by specialists of the state monitoring bodies in the field of the taxation for the establishment of compliance of indicators of tax declarations and calculations to the real facts of financial and economic activity and providing confidence to society concerning observance by taxpayers of regulations of the current legislation
V.A. Onyshhenko, A.O. Chughajev [9, p. 11]	A tax audit is the procedural actions of the controlling bodies in order to control the correctness of the calculation, timeliness, and completeness of payment of taxes, fees and other mandatory payments, and also the observance of the legality of operations related to the receiving of income and the implementation of payments
L.V. Revucjka [10, p. 26]	A tax audit is a cumulative process of studying the correctness of tax charge and tax payments by taxpayers.
K.P. Proskura [11, p. 46]	A tax audit is an independent audit of tax accounting the purpose of which is to determine the correctness of the calculation and payment of taxes to the budget, as well as the presentation of these taxes in the regulated tax reporting.
N.I. Pylypiv, T.P. Fursa [12, p. 195]	It is reasonable to understand a separate form of the state control as tax audit which is implemented by the State Tax Service of Ukraine in the form of cameral, documentary and actual checks and provides determination of a condition of conducting of tax accounting by subjects of managing according to the taxation system chosen by them, comparison and the analysis of actual state of the amount of the taxes and payments estimated by payers according to the regulations established by the current legislation.
Je.V. Dmytrenko [13]	As the service tax audit represents the check of financial and economic activity of the client the subject of which is the timeliness, reliability, completeness of charge and payment of all taxes provided by the Tax Code of Ukraine which is carried out according to client's location, the tax declarations, the financial reporting, tax registers, financial accounting, primary and other document
V.V. Ghlushhenko, I.Je. Ryzhenko [14, p. 47]	A tax audit is one of the forms of the state tax control (synonymous with the concept of tax check).

Source: systematized by the authors.

In general, according to the definitions given above, we can confirm the authors' division for those who consider tax audit a form of tax control carried out by SFS authorities and scientists who define it as an independent audit check of the correctness and completeness of accrual and timely payment of taxes, their accounting and tax accounting states, confirmation of the reliability of tax reporting and tax aspects of financial accounting. In addition, there is the notion of the "audit of taxation" as a synonym for the concept of "tax audit" (O.A. Petryk) or an independent verification of tax accounting data and tax reporting indicators of the taxpayer in order to express an opinion of the auditor on its completeness and reliability in all material aspects and its compliance with the requirements of the laws of Ukraine on taxation, the normative documents of the central tax authority regarding the rules of taxation (O. Malyshkin). Regarding the normative documents of the central tax authority regarding the tax rules, it should be noted that this can not be an explanation regarding the administration of certain types of taxes, because the auditor should refer to tax law in his report, and not its interpretation by anybody.

O. Malyshkin, in detail analyzing the peculiarities of the state and independent tax audit with the help of normative acts, determines that the purpose of tax auditing is to express an opinion of the auditor on the compliance of the tax reporting indicators with the legal requirements and the tax policy of the taxpayer. The author proposes to define separate legal norms for the terms "tax audit (independent)" and "tax audit (state)" [3].

O. Artjukh notes that a tax audit is not defined at the legislative level, therefore in practice, this definition has different content. Under the tax audit, the state tax authorities understand tax audits, the rules of which are established by the requirements of tax legislation, independent auditors, and audit firms consider tax audit as one of the types of audit. In her opinion, this attitude to the tax audit leads to the substitution of the concepts: audit, tax control, tax audit, and it is difficult to disagree with it [15].

Combining the two groups of approaches to

understanding the term "tax audit" N.A. Shcherbakova and O.Gh. Krotova note that the main goal of tax administration is to ensure an effective control over payment of taxpayers, as well as to take precautionary measures against possible evasion from them. However, as practice shows, the efforts of state bodies are not enough. Therefore, among the important instruments that provide a reduction in the share of the shadow economy of the countries, it is necessary to allocate tax audit (as a form of state control) and independent audit activity, which since their inception have been further developed and nowadays play an absolutely crucial role in improving tax administration [16, p. 267].

According to O. Artjukh, a complex audit is becoming popular in the field of initiative audit, in the course of which, along with the verification of financial statements, the verification of the reliability of accounting and reporting in the taxation system is carried out. At the same time there is a tendency of a gradual shift of control interests of the customer: the main attention is focused on the results of the verification of tax legislation requirements in the formal attitude to the audit of accounting and financial reporting [17, p. 30].

In the field of tax audit, conflict situations are possible when considering the results of control between the parties (enterprise / auditor – state fiscal authorities) as a result of certain contradictions, as a rule, in terms of interpreting the requirements of legislative acts, regulatory approaches to the taxation of certain business operations, issues of an ethical nature. In these cases, the expansion of conflict zones can be observed with the involvement of all participants in the audit process [18, p. 11-12].

According to us, such statement isn't undoubted, in this sense more powerful is not the auditor report on results of verification of requirements of the tax law, but the conclusion of judicial and economic examination which in case of lawsuit at the appeal of results of tax audit is an independent source of proofs.

Generalizing the results of the conducted researches, we will define the essence and characteristic signs of tax audit depending on subjects of its carrying out (table 2).

Table 2

Characteristic features of tax audit depending on the subject of its conduct

Features	External tax audit		Internal tax audit
	State tax audit	Non-state (independent) tax audit	
1	2	3	4
Subject	Officials of state control bodies	Auditing firm (auditor)	Internal Audit Service (Internal Auditor)
Goal	Control over the correctness of the calculation, timeliness and completeness of payment of taxes, charges and other obligatory payments.	Prevention of liability for violation of tax laws, providing recommendations for taxation optimization	Control of tax calculations, estimation of tax risks, giving recommendations on taxation optimization
Objects of control	Primary documents of tax calculations, tax reporting	Primary documents of tax calculations provided for check, the tax reporting	Primary documents for tax calculations, tax reporting

1	2	3	4
Methodical techniques of conducting	Methods of tax control (documentary and actual; analytical, mathematico-statistical; compulsory; organizational)	Methods of auditing (methodical techniques of organization and conduct)	Methods of internal audit (methodical techniques of organization and conduct)
Final document	Inspection statement	Audit report (report of the independent auditor)	Audit report
Target use of final document	Mutual settlements regulation with fiscal bodies	Confirmation of accounting data and financial reporting (in terms of tax calculations)	Management decisions based on conclusions, recommendations and action plans

Source: specified and supplemented by authors on base of [3, p. 51].

It should be noted separately that there is every reason to apply the term "tax audit" in the context of verification of certain types of taxes (tax audit of income tax, value added tax, etc.).

K. Simonenko and B.V. Kostiuk's conclusion who prove that the need of further improvement of carrying out tax audit is defined by the objective and subjective reasons differs in thoroughness and is confirmed by the results of the researches. Objective reasons are:

- unstable tax laws;
- unclear formulation of the requirements of the current legislation.

Subjective reasons are:

- distortion of reporting of taxpayers in the calculation of amounts of payments;
- low tax discipline of taxpayers, etc.

The lack of accurate terminology in the legislation of Ukraine, the subordinate statutory act establishing an order of carrying out tax audit by bodies of SFS of Ukraine leads to inefficient functioning of institute of tax audit and considerable violations of the tax law. In recent years the mechanism of implementation of tax audit is created at rather high level, but this mechanism doesn't consider doctrinal practices in this sphere. Thus, the need of acceptance and creating norms for the sphere of audit of taxation is obvious. An existence of an independent relevant normative legal acts in this sphere will simplify and will order the activity of supervisory authorities, and will allow the economic subject to avoid tax risks [4, p. 389-390].

Conclusions. According to the results of the conducted research it is possible to draw a conclusion that tax audit as a special task of an independent auditor control, the type of control activity of authorized public authorities (fiscal service) and objective estimation of proofs for formation of independent conclusions as for tax calculations and the reporting by an internal auditor first of all is defined by the subject of carrying out and the purpose of control results. There is no doubt about the need of the state settlement of tax audit and further scientific research has to be directed to development of methodical bases of its carrying out according to an accurate regulation of activity of subjects in this sphere.

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