



ASSESSMENT OF THE SHADOW ECONOMY USING METHODS USING BANKING INDICATORS AND FORENSIC AUDIT RESULTS

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Annotation:

This article describes large-scale reforms aimed at creating favorable conditions for doing business in the tax and financial sectors, improving the investment climate and further strengthening the confidence of business circles in our republic in recent years. At the same time, such areas as underground trade and public catering, road transport, housing construction and repair, the provision of personal services were studied, scientific and practical conclusions and proposals were formed on foreign experience and its application in our country.

Keywords: tax revenues, analysis, risks, efficiency, digital platform, methods and tools, advanced information and communication technologies, analysis, optimization, tax incentives, tax rate.

Introduction:

In the following years, special attention is being paid in Uzbekistan to reducing the contribution of the hidden economy, tax evasion and tax evasion by taxpayers, and effective implementation of measures to prevent them. . Systematic work is being carried out in the direction of strengthening the legal framework for reducing the underground economy, curbing the underground economy due to the results of digitalization of the industry, strengthening public control, legalizing underground jobs, and conducting control measures.

The assessment of the hidden economy includes the list of large-scale expropriations, and public figures who have intentionally made large sums of money in their reports. Yes, he took the assessment into his own hands. Based on international experience, methods such as analyzing bank statements and audit results are used to identify hidden economic activity in various economic activities.



International Conference on Economics, Finance, Banking and Management

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24th January, 2025

The hidden economy is clearly visible through regular inspections of legal entities that have reported or overstated their alcohol consumption, including those that have reported or overstated their alcohol consumption, such as This approach calculates the hidden economy for each type of economic activity that is used by the public sector. Then, the actual value added is determined by the ratio of the actual consumption of that economic activity to the actual consumption of that activity.

This method of reporting includes the additional VAT calculated by type of economic activity during the audit, as well as the VAT applied for recalculation, which is calculated by type of economic activity in the previous accounting period. share that's right ma'lumotlardan foydalaniladi.

The method of calculating the results of the audit is as follows:

The VAT amount calculated for each type of economic activity according to the results of the audit is determined by the following formula:

$$Sq = Sj - Sa - Sk,$$

where:

Sq – the result of the audit 'shimcha VAT calculated, mln.so'm;

Sj – VAT calculated in the report, mln.so'm;

Sa – VAT calculated in the report, mln.so'm;

Sk – the result of the cold test is the amount of cold water, mln.so'm.

For each type of economic activity, the crime rate is calculated separately:

$$k_h = q_h / q_t * q_t / (\sum q_t)$$

hereda:

kh – crime rate, percentage;

qh - the number of VAT payments identified as delinquent as a result of the tax audit;

qt is the number of VAT payments that have been audited.

The coefficient of violations is the ratio of the number of VAT violations per type of economic activity to the number of violations detected by the inspectors and the number of violations detected by the inspectors:

$$q_{(a.h)} = q_q * k_h,$$

where: qa.h – the investigation revealed that the violation was not detected number of VAT returns;

qq – number of VAT returns for which VAT is due.



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The VAT return calculated for each type of economic activity is calculated separately for each enterprise that was found to be in violation as a result of a VAT audit. $S_{q1} = S_q / q_h$

hereda:

Sq1 is the additional calculated VAT rate corresponding to one enterprise identified as an offender, mln.so'm.

The VAT amount calculated for one enterprise is calculated separately, and the VAT amount calculated for each type of economic activity is calculated in relation to the total number of observations.

$$S_{(q.b)} = S_{q1} * q_{(a.h)},$$

where:

Sq.b – the additional VAT amount calculated in relation to the initial amount, mln.so'm.

The amount of hidden work is determined by dividing the additional VAT amount by the current VAT rate (15%).

$$I_y = S_{(q.b)} / 15 * 100 \%$$

where:

Iy – the amount of hidden work identified as a result of inspections during the reporting period, in s.s.

The share of average consumption is equal to the share of average consumption accepted by the type of economic activity to which the reporting period relates.

Gross domestic product is calculated by the difference between production and consumption. The above method of calculating the results of the tax audit may be used for other types of taxes other than VAT.

Statistical accounting tends to distort economic operations, distort gross domestic product and other macroeconomic indicators, and create an inaccurate picture of the economy. Moreover, this situation poses a serious obstacle to international comparisons of macroeconomic indicators. It is important to determine the accuracy, quality and relevance of accounting statistics for the observed economy. Expanding the scope of knowledge and increasing the scope of analytical activities, conducting special surveillance to study in detail the business activities of legal and natural



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24th January, 2025

persons engaged in illegal or clandestine activities, and using additional legal sources It's okay.

In addition to the above, the fight against abuse of the right to tax evasion and the increase in the number of offenders who seek to make unjustified tax profits by causing damage to the budget as a result of tax violations This method is still in its infancy, and we will see how its specific aspects are further analyzed.

The quality of the legal act in relation to this bank is such that, while the financial system's instruments are able to assess (determine) the manifestations of the hidden economy, the financial system's elements are also able to serve to reduce its size through their indicators. We will analyze the current situation in Uzbekistan in the following analysis of the current situation in order to reduce the hidden economy through the use of financial instruments.

Conclusions and suggestions.

Tax inspectors are given the following powers:

entering the territories and buildings related to the activities of business entities located in their territory, regardless of the place of registration in the tax authorities and the subordination of the tax administration, with the notification of them, in this case, control-cash equipment and (or) drawing up a document in accordance with the established procedure regarding the violation of the procedure for using payment terminals, the cases of non-representation in the tax report of employees performing labor activities;

when cases of land use without documents or in a larger volume than indicated in the documents confirming the right to the land plot are detected, calculating the land tax collected from legal entities on the basis of a joint deed with the involvement of cadastral authorities in the amount of ten times the established tax rates;

Involvement of the territorial divisions of the Ministry of Mining and Geology in cases of arbitrary use of underground resources and man-made mineral products, as well as arbitrary extraction of minerals without obtaining permission documents for the use of the subsoil conducting rapid control measures through.

The procedure for notifying the representative for the protection of the rights and legal interests of business entities will be canceled on the condition that information on the initiation of mobile tax inspections is entered into the "Uniform State Control"



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information system within 24 hours. legal documents related to tax audit are not required to be reviewed (agreement) by the legal service centers of judicial bodies.

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