

JEL CLASSIFICATION: H 22, H 26, H 30, K 34

«TAX AUDIT» - THIS DIRECTION OF AUDITOR OR SUPERVISORY AUTHORITIES PROCEEDINGS?

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Annotation. *The article describes the causes and the benefits for interested of taxpayers in conducting inspections of tax returns by independent auditors. The need to amend the existing regulatory framework*

audit is justified and audit software developed methodological taxes. It is confirmed that the tax audit provided the proceedings regulatory authorities in terms of tax legislation.

Keywords: *auditor, auditing, tax audit, tax control, users of information, financial information, agreed procedures, the risk of sanctions, advocacy, legal uncertainties.*

Tax control, which is realized by independent auditors and state regulatory authorities, occupies one of the most important places in the list of external economic control forms. Regulatory authorities use the notion of a tax audit in practise, which is not legally defined and in effect is proceedings of regulatory authorities.

Legal principles of audit activity in Ukraine are determined by The Law «On Auditing», which aims to create an independent financial control system. Auditing is carried out by independent individuals (auditors), audit firms, entities, authorized to audit or provide other auditing services.

Verification of compliance with tax laws concerning taxes calculation and payment can also be a subject of audit related services (ISRS 4400 «Engagements to Perform Agreed-Upon

Procedures») as it is evidenced by the current auditing practise.

The results of an independent audit are confidential, users of information, obtained as a result of an independent tax audit, are customers (owners or top management of a company). The purpose of the audit is to protect the interests of users. In this case both the interests of the state and customers are protected.

Analysis of the legal framework and the literature confirms that the tax audit, in terms of tax law, is still legal proceedings of regulatory authorities, which is used by them in order to control the correctness of calculation, completeness and timeliness of taxes payments and fees in the forms of inspections, and that is why such activity does not comply the needs of audit and contradicts the essence of audit.

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