

Economic essence of tax audit

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This article is dedicated to tax audit as one of the forms of realization of state tax audit. Tax audit is an important tool for ensuring the reduction of tax expenditures in the context of the diversity and complexity of the calculation of tax base.

In the article tax audit stands out not only as an independent branch of government control, but also as an important component of the management of the tax system. Tax audit is an independent verification of tax accounting. This audit is carried out to see whether correctly accrued and paid taxes in the enterprise. With it help the possibility of optimizing the existing tax system is also studying. It effectively carried out before the tax inspection. This will help to not panic when dealing with the inspection bodies, to avoid fines and protect your business. The authors pay attention to the importance of the tax audit and

its role in the transformation and resolution of economic relations increases in proportion to an increase in the number of business entities. The scientific study of the legal regulation of tax audit is explained by two factors. Firstly, the government is interested in ensuring the full and timely receipt of funds from the public purse. Second, taxpayers are interested in the creation a tax audit mechanism that would not create complications and difficulties in their financial and economic activity.

Tax audit is needed not only for existing businesses. This is important too for create a new business, at time of planning and calculation of future income and expenditure. It will help to avoid unexpected expenses. Tax planning should be an integral part of the management. Timely planning of tax audits allow to avoid the negative effects for business.