

Abstract of the Article
"Tax Audit as Support of Control Functions of the State in Taxation"
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The economic meaning and the main points of the category "tax audit", the theoretical principles of the effective integral tax audit system creation with the well-developed infrastructure and provision, also the possibilities of the tax audit application as a mean of the tax compliance improvement and counteraction to the tax offences are explored in the article.

Thus the tax audit according to the author is one of the forms of the tax control realization at state, public and also in-house levels. He explores it as the integral system with the well-developed infrastructure and provision and the effective instrument of the state control tax system restructuring.

One of the variants of restructuring is the duty assignment of separate organizations to carry out the external tax audit at legislative level, which is executed by the auditors (independent accountants), which got the applicable accreditation in the authorized state body, and then to give the proper conclusions to the taxes authorities and to execute all the recommendations according to the amendments of violations of the tax legislation found in the process of the tax audit conducting.

For the establishment of a new concept of the tax audit arrangement is offered the following: the regulation of the tax audit at state level and the ordering of response of the subjects, who are controlled, to the results of the non-state tax audit; the legislative fixation of vindictive damages for unreliable auditors' conclusions and establishment of joint or subsidiary liability of the auditing institutions for an low-grade audit; the introduction of obligatory insurance of auditors' responsibility; the development of mechanism of quality control of auditors service by the self-controlled professional auditing institutions.

In conclusion it is stressed that the development of the domestic tax audit must be based on the reconsideration of theoretical principles and the practical organization of audit in accordance with the modern requirements.