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# A draft procedure for conducting field tax audits has been published

Per article 139 of the Tax Code "On-site tax inspection", the State Tax Committee has published a draft resolution "Regulation on the procedure for conducting on-site inspections". The project was posted for discussion on the SOVAZ portal until March 17, 2020. Upon approval, the new procedure will enter into force on April 1, 2020.

The Regulation describes in detail the rights and obligations of tax authorities and taxpayers in the process of conducting an on-site inspection. As it is known, during a field audit, tax authorities analyse information on tax accounting, movement of inventory and cash, as well as other information related to the activities of the taxpayer. On-site inspection lasts no more than ten days. Based on its results, tax authorities do not calculate taxes and fees.

The grounds for the on-site inspection are:

- ▶ the need to study additional information and documents in the process of tax audit and in-office audit;
- ▶ receipt of appeals in cases of violations of tax legislation by taxpayers;
- ▶ if there is reliable information about the offences of individual taxpayers.

## Өңірлер

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