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# The State Tax Committee adopted the Regulation on the procedure for conducting on-site tax audits

The Tax Committee approved the Regulation on the procedure for conducting an on-site tax audit (hereinafter referred to as the "Regulation") within the framework of Article 139 of the Tax Code by the Resolution "On approval of the Regulation on the procedure for conducting an on-site tax audit" No. 3247 dated 18 June 2020.

This Regulation regulates on-site tax audits, which include, in particular, audits of compliance by taxpayers with certain obligations in the calculation and payment of taxes and fees, as well as other obligations established by tax legislation.

The Regulation provides for the implementation of such measures as identifying taxable items and conducting a time-lapse survey, checking the use of cash registers, compliance with tax legislation, and monitoring the compliance of reports with actual data.

In accordance with the Regulation, the audit is carried out based on the order of the Head of the tax authority, indicating the period and purpose of the audit. At the same time, the audit is not carried out within a period exceeding 10 days, and for purposes other than those specified in the Regulations. All data is registered in the Unified system of electronic registration of audit.

Moreover, according to the Regulation, as a result of a tax audit, taxes and fees are not charged, and if violations are detected, measures are taken in accordance with the law.

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