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Tax control in the Russian Federation and appeals against the results

Types and forms of tax control. Order of carrying out.

A tax audit can be a big challenge for any business. In addition, such an audit can have a big impact on the financial position of your company. Therefore, it is important to know more information about tax audit to be prepared for this procedure in order to protect your company and its interests.

In Russia today there are several forms of tax control.

Tax legislation of the Russian Federation provides that tax control is carried out by tax officials through tax audits, obtaining explanations from taxpayers, checking data on accounting and reporting, inspection of premises and territories used for generating income (profit), as well as in other forms provided for by the Tax Code of the Russian Federation of 31.07.1998 N 146-FZ (hereinafter referred to as the RF Tax Code).

Calling a taxpayer to a commission

There are various commissions in the structure of the tax authorities: commissions for tax base legalisation, commissions for VAT, commissions for arrears, etc. The task of these commissions is to prevent tax violations and correct violations voluntarily by the taxpayer. Failure to appear without a valid reason could result in administrative liability in accordance with clause 1, article 19.4 of the Code of Administrative Offences of the Russian Federation.



Practice areas

[TAX](#)

Locations

[RUSSIA](#)


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