

---

**INNOVATIVE APPROACHES TO THE ORGANIZATION OF TAX CONTROL IN THE REPUBLIC OF UZBEKISTAN**

**Inagamova Nargiza Abdurasulovna\*; Elbaeva Muqaddas Rashidovna\*\***

\*Senior Lecturer,  
Tashkent Institute of Architecture and Civil Engineering,  
Tashkent, UZBEKISTAN  
Email Id: nargizaz@gmail.com

\*\*Senior Lecturer,  
Tashkent Institute of Architecture and Civil Engineering,  
Tashkent, UZBEKISTAN

**DOI: 10.5958/2249-7307.2022.00001.9**

---

**ABSTRACT**

*The article discusses innovative approaches to the organization of control work of tax authorities associated with the receipt by a taxpayer of an unjustified tax benefit, the activities of tax authorities to collect evidence that a taxpayer has an unjustified tax benefit. Based on specific examples, conclusions about the work of tax authorities are drawn and proposals are formulated to strengthen the evidence in the aggregate, which will allow the tax authorities to succeed in bringing unscrupulous taxpayers to tax liability.*

**KEYWORDS:** *Tax Control, Tax Audit, Unjustified Tax Benefit, Innovative Finance.*

---

**REFERENCE:**

1. Sobirovna TR, Yunas A, Fatima K Environmental Audit as an Environmental Regulatory Strategy for Uzbekistan: Issues and Development Prospects. Journal of Law Research. 2021;6(11):42-54
2. Raximjonov UR, Qudbiyev NT, Qayumov NA. Bilvosita soliqlarning soliq tizimidagi tutgan o'rni va ahamiyati. Oriental renaissance: Innovative, educational, natural and social sciences, 2021;1(10):719-723.
3. Odilova D. Elektron soliq hisoboti–soliq to'lovining o'z vaqtida amalga oshirish garovidir. Архив научных исследований. 2019.
4. Shmakova AV. Innovative approaches to the organization of tax control. Kreativnaya ekonomika. 2017;11(7):771-780.
5. Tohirovich, QN. International financial accounting standards in Uzbekistan. ACADEMICIA: An International Multidisciplinary Research Journal, 2021;11(4):328-333.
6. Savinova GA. Economic analysis and management of small businesses. ISJ Theoretical & Applied Science, 2020;06(86):227-230.
7. Temirkulov AA. The correct acceptance of the investment decision is a factor of success of implementation of the process. ISJ Theoretical & Applied Science, 2020;05(85):689-692.