



ОПОДАТКУВАННЯ: ТЕОРІЯ, ПРАКТИКА, РЕАЛІЇ СЬОГОДЕННЯ

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E-TAX BASED AUDIT: PROBLEMS AND PROSPECTS FOR IMPLEMENTATIONS IN UKRAINE

IT industry and digital technologies rapid development was the base of the active IT innovation implementation to taxation based on the use of cloud technologies, blockchain and artificial intelligence. These factors gave a new opportunity to tax subjects' connection – to present tax and financial reports and pay taxes electronically. In the same time, digitalized economy led to information amounts increase and tax authorities control activity complication as far as taxpayers obtained new ways of tax avoidance.

Such situation caused the need of creating electronic forms of control based on the electronic tax and accounting reporting verification of taxpayers in many countries.

That came to reality with the Standard Audit File for Tax (SAF-T) creation and implementation in 2005 which itself was the product of accounting standardization introduced by the Organization of Economic Cooperation and Development (OECD) in the 90's years of the last century [1].

SAF-T (Standard Audit File for Taxation) is a standard electronic format for e-tax audit (e-audit) through special software and its use for accounting data collection and exchange (based on the data of the ledger, accounts receivable and payable, etc.).

Such kind of inspection is greatly used by tax controllers in the countries of the European Union, the USA and Australia during the inspecting procedures of tax compliance (especially by large taxpayers). After all, tax e-audit automatization both contributes strengthening tax fraud control and evasion and allows greater audit efficiency to be obtained compared to paper tax-control practice. It also reduces the cost of maintaining tax services and administrative needs of enterprises [2, p. 5].

As far as one of the main objectives of the tax authorities is to create conditions for timely and full taxpayers' tax compliance, it is important to establish partnerships between taxpayers and tax control authorities. This is achieved, in particular, by providing convenient and reliable ways of informational interaction of tax subjects based on modern information technology (ICT) application in taxation, taxpayers services improvement, tax authorities positive image creation and a special tax culture implementation.

In our opinion, an important background for the e-audit implementation of the GFA (Governmental Fiscal Authority) of Ukraine was the service for taxpayers introduction. That service allowed tax authorities and taxpayers to connect and interact with each other though "Electronic Taxpayer Office". This application (Electronic Taxpayer Office) operates in accordance with the article 421 of the Tax Code of Ukraine dated 02.12.2010 No. 2755-VI (amended and edited) [3]. Nowadays such application is used by more than 9 million taxpayers [4]. Another background was introduction of the electronic tax audit in 2013. The main difference between the e-audit and the paper-manual control is the use of digital methods to analyze electronic information that is contained in the primary accounting documents.



It should be said that legal e-audit maintenance in Ukraine cannot conquest with the legal e-Audit maintenance in foreign countries (Portugal, Austria, Luxembourg, Poland, Lithuania, Norway, Germany, Netherlands, Sweden, and France). In particular, in Ukraine the legal definition of the electronic audit and the procedures of it are not defined and not regulated. Also, the data file format of taxpayers' report is not standardized and the taxpayers' rights and obligations are not defined on a clear basis as well [5, p. 39].

The other reasons that impede the computer technologies introduction into the audit process in Ukraine are: low level of computer literacy among users; the possibility of confidential information breach by tax officers and the vulnerability of data to be attacked from abroad (in cybersecurity conditions); high costs of computer programs for small businesses; the use of different accounting standards, either International Accounting Standards (IAS) or National Accounting Standards (NAS).

In order to improve both taxpayers and tax authorities interaction methods and flexible access to information and electronic services, we consider the necessity of further e-audit development and implementation of a software which allows the transfer of real taxpayer data to a specially created software product with further automated data analysis thereof for technical, logical and regulatory errors with respect to the protection of the information resources.

In conclusion, e-audit implementation in Ukraine needs special software creation based on the OECD recommendations and SAF-T standardization, amendments of the e-audit use in Ukrainian legislation and accounting software development. E-audit introducing to Ukrainian tax practice will increase the transparency of both tax relations and tax system. It will also make tax control procedures much efficient that will lead to tax administration costs decrease for both government and entities. E-audit is anticipated to decrease the level of fraud in tax relations and tax avoidance as well, to increase tax receipts. Such factors inform us the e-audit to be perspective for Ukraine. We should also consider that e-audit implementation in foreign countries took time and was on a voluntary basis (except for large corporations and a few taxpayers categories). In should be noted, while introducing such system taxpayers, tax authorities and accounting software developers cooperated closely and persistently.

References

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