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PROBLEMS OF ELECTRONIC DOCUMENTS' APPLICATION IN THE TAX CONTROL

- ▣ The article deals with the legal status and the possibility of using information formed electronically in computerized accounting software of taxpayers during the tax audit. The existing problems are regarded and possible options of organizational, technical and methodological support of using the databases being generated in electronic accounting systems of enterprises in the course of state tax control are proposed.
- ▣ Tax control, electronic document, tax audit, controlling authorities, tax administration, accounting.

ПРОБЛЕМИ ЗАСТОСУВАННЯ ЕЛЕКТРОННИХ ДОКУМЕНТІВ У ПОДАТКОВОМУ КОНТРОЛІ

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- ▣ У статті розглянуто правовий статус і можливість використання під час здійснення податкових перевірок інформації, що формується в електронному вигляді в комп'ютерних бухгалтерських програмах платників податків. Розглянуто існуючі проблеми та запропоновано можливі варіанти організаційного, технічного й методичного забезпечення використання баз даних, що формуються в електронних системах бухгалтерського обліку підприємств, у процесі державного податкового контролю.
- ▣ Податковий контроль, електронний документ, податкова перевірка, контролюючі органи, адміністрування податків, бухгалтерський облік.

ПРОБЛЕМЫ ПРИМЕНЕНИЯ ЭЛЕКТРОННЫХ ДОКУМЕНТОВ В НАЛОГОВОМ КОНТРОЛЕ

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- ▣ В статье рассмотрены правовой статус и возможность использования при осуществлении налоговых проверок информации, формируемой в электронном виде в компьютерных бухгалтерских программах налогоплательщиков. Рассмотрены существующие проблемы и предложены возможные варианты организационного, технического и методического обеспечения использования в процессе государственного налогового контроля баз данных, формируемых в электронных системах бухгалтерского учета предприятий.
- ▣ Налоговый контроль, электронный документ, налоговая проверка, контролирующие органы, администрирование налогов, бухгалтерский учет.

Statement of the problem

One of the most important components of tax administration system is tax control, the effectiveness of which affects directly the level of tax revenue and the level of tax administration's efficiency in general. Since the issue of budget filling in Ukraine is very serious now, the development in direction of improving the efficiency of tax control, including the efficiency of control and audit work of tax authorities, acquires special importance.

Much of the tax audit quality depends on the information to be provided by the taxpayer during the audit. Provisions of the Tax Code of Ukraine envisage the duty of the taxpayer to provide the supervisory authority with information in the form of documents' copies and explanations of the taxpayer's representatives. Herewith substantial amounts of information regarding the formation of the tax base and determination of the amount of tax payable are stored at enterprises in electronic form and are not drawn in the form of official documents.

The current legislation does not provide opportunities to use such information in the course of a tax audit, although its use helps to improve the quality of auditing and speed up a data processing.

Analysis of latest researches and publications

Investigation of the process of tax control and finding ways to improve its efficiency was a matter of works of many Ukrainian scholars. We can mention the works of Andrushchenko V., Ivanov Iu., Krysovatiy A., Lytvynchuk I., Melnyk V., Onyshchenko V. and others [1; 2; 4; 5], but none of these papers proposed effective mechanisms and measures to resolve the legal status and the mechanism of using electronic accounting databases in the process of tax control.

The purpose of this paper is to explore the possibilities, problems and ways to improve use of the information emerging in electronic form in computer accounting software of taxpayers as a direction to improve the tax control efficiency in carrying out tax audits.

Main research material

The tax control is referred to a system of measures taken by supervisory authorities to monitor the correctness of calculation, completeness and timeliness of payment of taxes and fees. During tax control the fiscal authorities conduct tax audits of taxpayers. The types, procedures, timing, presenting the results of these audits and possible sanctions are regulated by the Tax Code of Ukraine [8]. Audit is a way of controlling by the State Fiscal Service of Ukraine (hereinafter SFSU) of calculation accuracy, timeliness, and completeness of paying taxes and fees, as well as compliance with the law on conducting settlement and cash transactions, patenting, licensing and other legislation, the control over enforcement of which lies on the regulatory authorities.

The analysis of statistical data concerning the effectiveness of tax audits in Ukraine shows their relatively low efficiency and instability dynamics of their results. Thus, in general, if analyzing the period of 2006–2012 then the amount of tax liability additionally accrued by the audit results at the end and beginning of the period remained almost at the same level, 4.4313 billion UAH of tax liabilities were additionally accrued in 2006 and 4.500 billion UAH in 2012.

But within the period under review there were significant variations: a sharp increase in the amount additionally accrued in 2008, a sharp decline in 2009 and again a sharp increase in 2010. These fluctuations are primarily a consequence of the crisis processes that took place in Ukraine in 2008–2009 years. In 2010 there were a trend for post-crisis economic recovery and restoration of economic growth, the volume of activity of enterprises increased, and in return the control and verifying work of regulatory bodies become more active, as evidenced by a significant increase in the amount of the additionally accrued tax liabilities: by 70 % compared with 2009. In 2011, the additionally accrued amount on the audit's results again showed negative dynamics, the main reason of which was the introduction of the Tax Code of Ukraine that incorporated new approaches to tax control, tax audit planning, and changed the legal base to build relationships between a taxpayer and regulatory authorities. Also in 2011, there was suspended an application of financial sanctions to taxpayers due to violations of the law concerning the corporate income tax (in 2011 the mechanism of calculating this tax was significantly changed). These all cumulatively led to a decrease by 58 % in the amount of additionally accrued tax liabilities over the results of tax audits. In 2012, the additionally accrued amount had a slight increase, which already is a natural process in the inflationary economy.

Over the period of 2006–2012 the regulatory authorities carried out quite a large number of tax audits. Annually audits cover about 50–60 % of all taxpayers-legal

entities. The number of audits conducted has rather stable dynamics: an average of about 400 thousand audits per year. Index of tax law violations' detection according to audits' results is very threatening, and shows that at more than 90 % of audited enterprises tax violations were found. From this series only 2012 year falls, in which according to statistics tax violations were found in 68 % of all audited enterprises. We believe that this situation is primarily caused by the imperfection of the tax law on the one hand, and the desire of an enterprise to tax optimization due to high tax burden on the other. In addition, as evidenced by the jurisprudence, regulatory authorities' officials periodically perform illegal actions on wrongful additional accruals of tax liabilities to taxpayers, by the facts of which enterprises file lawsuits and often win cases against the tax authority. This is partially shown by the difference between the amounts of additionally accrued tax liabilities according to audits' results and the additionally accrued amounts actually paid by taxpayers to the budget [6].

The quality of tax audits in Ukraine is characterized negatively by the index of the average amount of additionally accrued tax liabilities over the results of audit. In 2006 this figure was 11.36 thousand UAH, in 2012 it was 11.28 thousand UAH of additionally accrued amount per 1 audit. We believe that in this situation the direction to improve the tax control is increasing the amount of additionally accrued tax liabilities while reducing the number of tax audits. It is necessary to strengthen tax control of large and medium taxpayers at easing the tax burden on small enterprises.

Let's pay more attention to details of tax audit process and features of supervisory authorities' work with the documents of taxpayers. During the tax audit regulatory authorities have the right, in accordance with the law, to receive from taxpayers information, copies of documents, certified by the payer's or his official person's signature and sealed (if any), about the financial and economic activities, revenues, expenditures and other information connected with calculation and payment of taxes, fees, charges, on law compliance, control over which is assigned to supervisory authorities as well as financial and statistical reports in the manner and by the reasons specified by law (Tax Code of Ukraine, 2014), and to receive an explanation from representatives of the taxpayer on the questions relating to calculation and payment of taxes. But herewith a significant amount of information concerning the formation of the tax base and determination of the sum of taxes payable is stored electronically, not issued in the form of official documents. The procedure to provide such information to the supervisory authority during the tax audit is not defined and not established by actual law. Herewith the use of electronic databases, which are formed in

the accounting systems of enterprises, potentially leads to improving the quality of tax control in two ways: on the one hand the regulatory authorities have a more complete and comprehensive information of taxpayers' business operations, on the other hand the use of electronic information accelerates the speed of its processing and analysis.

It should be noted that in the course of tax audits auditors usually use information generated in the accounting system of the subject of audit. It is important that the current legislation does not provide the term of tax accounting. In the context of the acclaimed by the Ministry of Finance of Ukraine convergence of accounting and taxation (in particular for corporate income tax) it is considered that the definition of taxable items and taxable bases for tax calculation is done on the basis of the information emerging in the accounting system. The sphere of application of taxpayers' electronic databases is shown in Fig. 1.

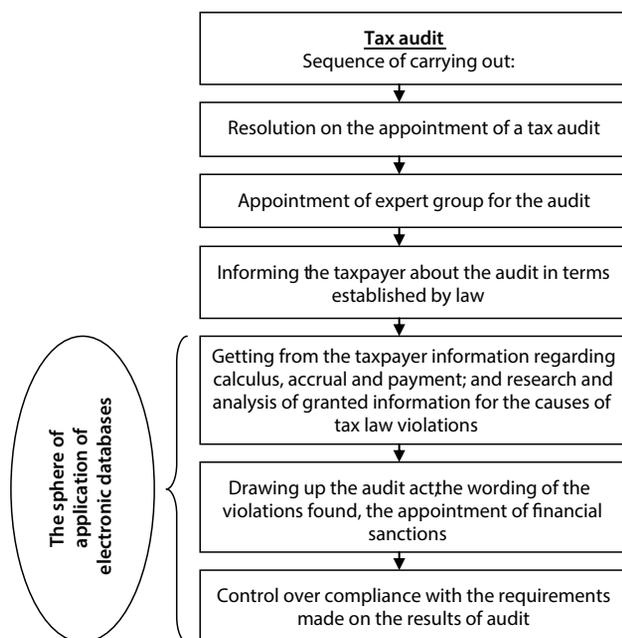


Figure 1. Sphere of the application of taxpayer's electronic databases during the tax audit

Given the current state of computer technologies, today the vast majority of Ukrainian enterprises maintain accounting automatically using computer accounting software. However, the current legislation does not provide a legal status to information, which is formed electronically in accounting program, and how conclusions made during the tax audit may be based on this information. In addition, accounting databases may contain confidential information not to be disclosed to employees of regulatory authorities; the enterprise may use at the same time several different accounting software or several databases, this is not prohibited by any law; then the auditor has no guarantee if he was given a real database

to be verified, not prepared especially for auditors. The circle of problems does not end there, as it will be discussed below.

The most widespread accounting software used by Ukrainian enterprises is 1C, BEST, Parus, Galaktika and others. By using accounting software the primary documents are generated, the information is summarized and systematized in the form of account registers; tax, statistical and other reports are formed and exported in the appropriate format for submission to regulatory authorities; the analytical information needed for operational decision-making at the enterprise is formed, and more. Implementation of the computer software in accounting practice at Ukrainian enterprises is a significant step forward in the development, and improvement of the quality of accounting and ensuring convenience of using accounting information for interested users. Not only accountants, but also other staff at the enterprise may use information emerging in the computer accounting software: specialists of trade departments, planning and economic departments, production departments, legal departments, departments of internal control, and the management for decision-making.

The information emerging in the electronic accounting system certainly is a concern for regulatory authorities. Let us consider possible directions and legal regulation of using enterprises' accounting electronic databases by departments of SFSU. The issue of this accounting software application during the tax audits is raised repeatedly by scientists in the field of taxation and tax administrations' experts. But today, the tax legislation does not actually regulate the rights and powers of tax auditors on the application during the tax audit the information, generated in the electronic accounting system. Formally, auditors in frameworks of the tax law conduct the audit only with primary and other documents that are fixed on paper or generated electronically and overlaid with digital signature by the officers and the seal of an enterprise. Information obtained by inspector directly from the electronic accounting system of the taxpayer cannot be applied as information concerning the audited object.

The processes of improving and increasing the quality of control and audit work of the tax authorities happening lately in Russian Federation are quite interesting. The State Duma of RF adopted on first reading the amendments to the Part 1 of the Tax Code of Russian Federation, involving introduction of tax monitoring institute.

On the basis of an agreement with the taxpayer on an enhanced information interaction, the tax authority will carry out the so-called "preventive tax control", i.e. it will access the data of financial and tax accounting of a taxpayer to control the correctness of calculation and timeliness of payment of taxes and fees. Experts estimate that

the bill will save time of Tax Service and the taxpayer. In the frameworks of the bill it's provided that a taxpayer admits the Tax Service to his information routinely. Given the fact that today this exchange takes place electronically, there's no need to load tons of waste paper, there are no additional requirements, nothing. And most importantly, the regulatory authorities, who exercise routinely monitoring of all these operations, does not work on any audits. However, conscientious taxpayers have absolutely nothing to fear opening access to the information for the Tax Service in the current mode: this is information which the Tax Service receives in any case, but without a deal that happens only at the end of the period and at the same time it is to be checked. This order of interaction can be established only at the request of the taxpayer.

The draft law "On Amendments to the Part 1 of the Tax Code of the Russian Federation" (in terms of introduction of tax monitoring institute) establishes the procedure for the arrangement of the agreement on extended information interaction and procedures for such interaction.

The agreement on tax monitoring may be made by the taxpayer if the amount of taxes he paid is not less than 500 mln. rubles, the annual income is not less than 5 billion rubles, and the value of assets is not less than 10 billion rubles. The term of the agreement may be 1 year, 2 or 3 years. If the 2 months prior to the expiry of the agreement, neither party declares in writing of its intention to terminate the agreement, such agreement is extended for 3 years under the same conditions.

During fiscal monitoring the tax authority sends to the taxpayer a reasoned opinion on its own initiative or at the request of the taxpayer about uncertain legal position. In case of disagreement with the reasoned opinion the taxpayer within 1 month after receipting it provides the tax authority with divergences which within 3 days of receipt are sent by the Tax Authority to the Federal Tax Service of Russia for initiating the mutual agreement procedure. In case of elimination of differences on the results of mutual agreement procedure the common protocol is made up (to be signed by the head (deputy head) of the tax authority and the taxpayer) [9].

Implementing the reasonable opinion or protocol by the taxpayer releases him from paying fines, penalties and other tax liability. Providing the request on uncertain legal position during the period when the extended information interaction agreement is valid relates to the circumstances that mitigate guilt in court investigation of the violation of tax laws.

As a general rule, the tax authorities (other than the Federal Tax Service of Russia) are not allowed to make exit tax audits over the periods when the agreement on enhanced information interaction is valid.

Returning to the peculiarities of supervisory activity of national tax authorities, we can state that the tax auditor's work directly with the accounting database of the audited enterprise potentially much facilitates his task to check the legality and completeness of tax accruals by a taxpayer, allows to obtain quickly and without additional queries the necessary and complete information for audit, to identify facts of law violations, to see full amount of transactions committed by the enterprise, instead of only those reflected in the tax returns, to play a full picture of income and expenses, to analyze the mechanism of depreciation at the enterprise and so on. Also the accounting software contains information about contractors of the audited company, i.e. customers, suppliers, founders, indicating their registration information, location, contact persons, phones. So the question is: why has SFSU still not provided by law the possibility to use the information contained in accounting software of taxpayers for tax audits?

In our opinion, this problem has several aspects: technical, methodological, ethical, qualification, etc. First, a significant technical challenge is absence of single accounting software for record keeping in electronic form. As already mentioned, there are some of the most popular software products (the leader in the Ukrainian market of this kind of software is 1C). But even this developer has at the same time several versions and modifications of the program (1C, version 7.7, version 8.2, modification 1C-Accounting, 1C-Enterprise, 1C-Warehouse, etc.). In addition there are many other software developers being used by enterprises for accounting: some enterprises develop their own original software, used only at these enterprises. All these applications have different format of processing and displaying information, different interfaces and operating principles. When unloading databases from different accounting software there is a technical problem of recognition, harmonization and implementation of the information contained in the accounting software of taxpayers into the software used by the regulatory authority.

Another technical problem of using information formed in the accounting software for tax control is that these databases at many enterprises are very voluminous and take up a large amount of operating memory, need for a long time to upload, degrade rate and reliability of servers of regulatory authorities. In this aspect the issue lies in creating a technically possibility for unloading not the whole entire database, but only a part of accounting information, for example, at the level of accounting registers of the individual accounts. For instance, it can be assumed that of special interest of regulatory authorities are the next accounts: *Accounts in banks, Settlements with buyers and customers, Settlements to suppliers and contractors* and, basing on the

specifics of the enterprise, accounts as follows: *Fixed Assets, Intangible Assets, Long-term financial investments, Work in progress, Finished goods, Goods, Payments to other debtors, Long-term liabilities, Settlements with other creditors, etc.*

Today software 1C does not provide the possibility of unloading a part of database. But taking into account that the Order of the Ministry of Revenue and Duties of Ukraine of 29 November, 2013, no. 729 approving the Format (standard) of electronic reporting document for entities [7], allows the exchange of data in XML-format, we can propose to include the form of standard financial reporting in the list of statements. If so an accountant on the appropriate request of supervisory authority of SFSU is able to quickly provide appropriate standard accounting reports, which allows using the received information lawfully and accelerates the process of tax audit.

Another problem is the ethical aspects of using by the tax authorities the software products and internal documentation of the audited enterprise in terms of the principle that sounds like a presumption of legality of the taxpayer proclaimed by Tax Code of Ukraine (Tax Code of Ukraine, 2014). In fact, an electronic accounting base contains significant amounts of confidential information that cannot be disclosed to regulatory authorities and may contain analytical and projected data, and so on. Availability of information only in electronic form is not enough evidence base for determining the tax offense. Therefore, even if auditors detect tax violations while inspecting the data being contained in the electronic database, this is not enough and there must be documented evidence or judgment.

In this aspect, it would be useful to study the possibility of cooperation between developers of computer accounting software and SFSU. Alternatively, the developers of this software can contract with SFSU on cooperation and use of their software in the system of tax control, and users who acquire the licensed right to use an appropriate accounting software, by terms of license agreement will be required to register such contracts in SFSU.

Thus the regulatory authority would have the legal grounds at evidence level to use directly information, contained in the accounting software, the right to use licensed version of which was registered in the regulatory authority. For developers of computer accounting software the registration of license agreements with users of their software in regulatory authorities is also a positive moment, because this action is a powerful tool to combat piracy of their software by enterprises.

Since 2008, the system of electronic document flow and reporting in Ukraine has been being actively promoted and developed. This system operates on the basis of the Order of the State Tax Administration of Ukraine

of 10 April, 2008, no. 233 *On submission of electronic tax returns* [2] and the Laws of Ukraine *On electronic documents and electronic document flow* and *On electronic digital signature* [3; 4]. An electronic document according to the actual legislation is a document in which information is recorded in the form of electronic data, including the required details of the document. Identification of the legality of the electronic document is made by overlaying the electronic digital signature, which is a mandatory requisite of an electronic document. Overlaying the electronic signature completes creation of an electronic document. Herewith, according to the Law of Ukraine *On electronic documents and electronic document flow* [4], the legal validity of electronic document cannot be denied only because it has an electronic form. Thus, we may suggest that any information provided by the payer electronically in order to acquire a legal status should be presented to the supervisory authority with digital signature overlaid.

A significant step forward in the development of electronic document flow in Ukraine was the adoption by the Ministry of Justice of Ukraine of Procedure for working with electronic documents in the office and preparing them for transfer to archives (Order of the Ministry of Justice of 11.11.2014, No. 1886/5). This document established the general requirements for implementing electronic document flow using the digital signature, the organization of work with electronic documents in the office in state bodies, local authorities, enterprises, institutions and organizations regardless of ownership.

Also, the document contains requirements for preparing to transfer these documents to archives. It's indicated that institutions can develop and approve specific regulations of work with electronic documents according to the requirements of the Order No. 1886/5, and specifics of organizing the institute's activity, the characteristics of hardware and software that operate in the institute.

Given the above, an important area of development and improving the efficiency of tax control is the implementation of electronic document flow system between tax authorities and taxpayers, not only for filing tax returns, but for the majority of primary documents, and electronic registers. The use of electronic document flow system accelerates transaction on receiving and processing tax returns by tax authorities eliminating the need for manual data entry from returns and other documents, expands the possibilities of tax control, makes possible the existence of such a form of tax control as *e-check*, and in the future will enable the tax authorities to promptly receive upon request information from the payer electronically.

When implementing to the control and audit work the practices of using electronic databases of taxpayers

the significant benefits could be brought by the use of new Internet services. Thus, for example, online service iFin (software for submission of tax returns and other documents in electronic form to the supervisory authority) rapidly grows in Ukraine, using which users not only can conveniently perform the functions of creation and delivery of electronic reporting to supervisory authorities but also increase opportunities of accounting system, which already allows to maintain accounting records of several enterprises. Therefore, taking into account a technical simplification of SFSU employees' access to information of such accounting system, this direction of activity is very promising.

Along with the problems mentioned above, that are not yet solved, additional difficulties in use of the tax accounting software in tax control system are created by insufficient level of skills and professional knowledge of the tax officers in the field of accounting, in particular in the Regulations (Standards) of Accounting and International Financial reporting Standards as well as skills of working with accounting software. The solution of this problem is organization of training for SFSU employees which provides special courses, the introduction of mandatory system of testing and certification for the appropriate level of knowledge of accounting and features of accounting software, that would allow them to better understand the potential errors and risks of tax law violation arising in the mapping of accounting and tax operations.

Conclusions

Our studies show the feasibility and benefits of using the information emerging in the taxpayers' accounting software directly by auditors during tax audits. Analysis of statistical data on the results of tax audits shows that their efficiency over the analyzed period of 2006–2012 in Ukraine is quite low, and the process of tax control has to be improved.

In the framework of improving the efficiency of tax audits, we offer to create a legal basis for using taxpayer's electronic information by controlling authorities during the tax audit, and to establish the legal status for such information. We also propose creating a legal basis for auditors to use information being contained in the accounting software of payers by introducing the registration in the SFSU of license agreements for using such software between taxpayers and developers.

An important direction to improve the tax authorities' work with electronic information is empowering an electronic document flow between taxpayers and controllers (as well as between taxpayers themselves), including the use of cloud technologies.

Given the above, to conduct such activities it's necessary to increase the qualification of regulatory authorities' employees both in the field of accounting and in the field of computer technologies, as well as to improve practical skills of them on working with electronic databases of the taxpayers. For this we propose to organize a system of continuous training and certification of SFSU employees according to the directions.

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