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THE ESSENCE AND SIGNIFICANCE OF COMPLIANCE CONTROL IN THE PART OF TAX ACCOUNTING FOR BUSINESS STRUCTURES

One of the main tasks of interaction between the authorities and private business structures is to show a certain amount of trust in them. The basis for the functioning of state and public institutions are public interests, broadcast by the state. For citizens and organizations, the main vector of their activities is private interests that reflect their needs. The modern interaction of the state, society and the individual requires taking into account private and public interests, finding the optimal balance between them. This is possible with mutual respect for each other's interests, mutual responsibility of citizens and the state, the development of democratic institutions, the involvement of private actors in various instruments of public administration.

The search for a balance of private and public interests is possible with the unconditional priority of law, the purpose of which, in particular, is to ensure their reasonable ratio, minimize the imbalance, and find ways to overcome conflicts. The conflict of interests of the individual and the state, sharp contradictions between them adversely affect the functioning of public relations in modern Russia, undermine the authority of the law, illustrate the crisis of public confidence in public authorities, the place of persuasion, as well as such methods of legal regulation as stimulation and encouragement.

In order to comply with tax legislation and prevent its violation, organizations have the right to organize a system of internal compliance with the requirements of tax legislation (tax compliance control). Compliance control is a system of measures, rules and procedures aimed at ensuring the compliance of an organization's activities with legal requirements. This article discusses the concept of tax compliance control, and also provides guidelines for its setting in an organization.

Keywords: tax compliance–control, tax risks, accounting policy, tax accounting, taxes.

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