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TRANSFORMATION OF THE ESSENCE OF TAX CONTROL IN MODERN CONDITIONS

The digitalization of the economic environment has affected the development of tax legal relations and tax control. Under the influence of new digital technologies that are being introduced on the basis of the Internet, one can observe a gradual transformation of tax control procedures, as well as the essence of tax control, its goals, objectives and functions, which requires their actual clarification.

The article considers the approved main strategic and tactical directions for improving tax administration, reflecting the forms and procedures of tax control. It also highlights the main practical implementations in the following areas: reduction of tax reporting, the introduction of electronic document management in the tax control system, the use of special web interfaces to determine tax liabilities, implementation of current control in real time, creation of a unified database of traceability of the movement of certain types of goods and objects of taxation.

The study analyzes the definitions of tax control proposed by various authors. The author's definition of tax control, which meets modern trends in its development, is given as well. The aim and urgent tasks of tax control are formulated, the implementation of which will allow to reorient tax control to preventive, current and service work on the maintenance of taxpayers in order to increase the collection of tax payments and the formation of a high tax culture in society.

A number of functions of tax control are highlighted: fiscal, regulatory, controlling, legal, preventive, punitive, analytical and digital, which reflect its essence and current areas of implementation. The subjects and object of tax control have been determined.
Keywords: fiscal policy, tax administration, tax control, taxpayers, tax control functions, digitalization.

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