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## **CONTROL OVER THE APPLICATION, CALCULATION AND PAYMENT OF THE SIMPLIFIED TAXATION SYSTEM**

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Control measures for the application, calculation and payment of the simplified taxation system should be carried out not only by tax authorities, but also by taxpayers. The paper considers the types of control over the application, calculation and payment of tax, in connection with the use of a simplified taxation system in the context of subjects of control. The organization of internal control of a taxpayer of a simplified taxation system, including goals, objectives, methods of control, is disclosed. The risks of taxpayers in the transition to a simplified taxation system and in the application of a simplified taxation system in the tax period are determined. External tax control of taxpayers on the application, calculation and payment of tax, in connection with the application of the simplified taxation system, is carried out within the framework of tax legislation. Four stages of the conduct of tax audits of taxpayers using the simplified taxation system, as well as the direction of control at each stage, are identified. Judicial practice has been systematized in favor of the tax authorities on violations of the simplified taxation system. An assessment of the effectiveness of the control carried out by the tax authorities of taxpayers of the simplified taxation system in the context of the analysis of the conducted desk and field audits is given.

*Keywords:* tax, simplified taxation system, internal control, external control, taxpayer, tax authorities.

[4], . . . [3], . . . [1], . . . [2], . . . [10], . . . [11].

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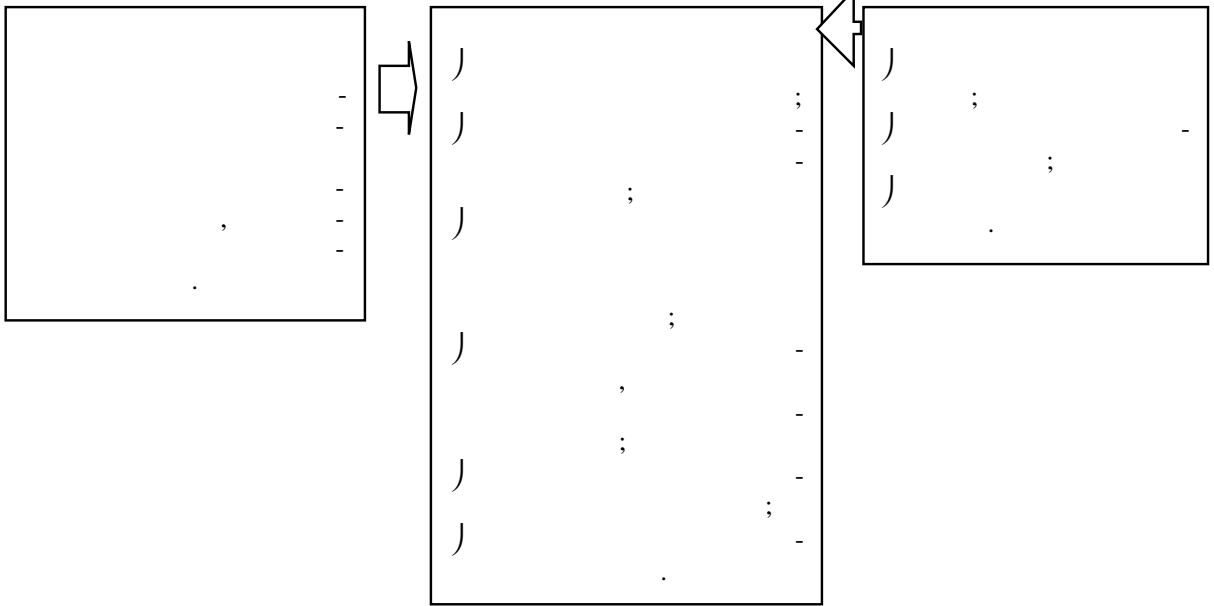
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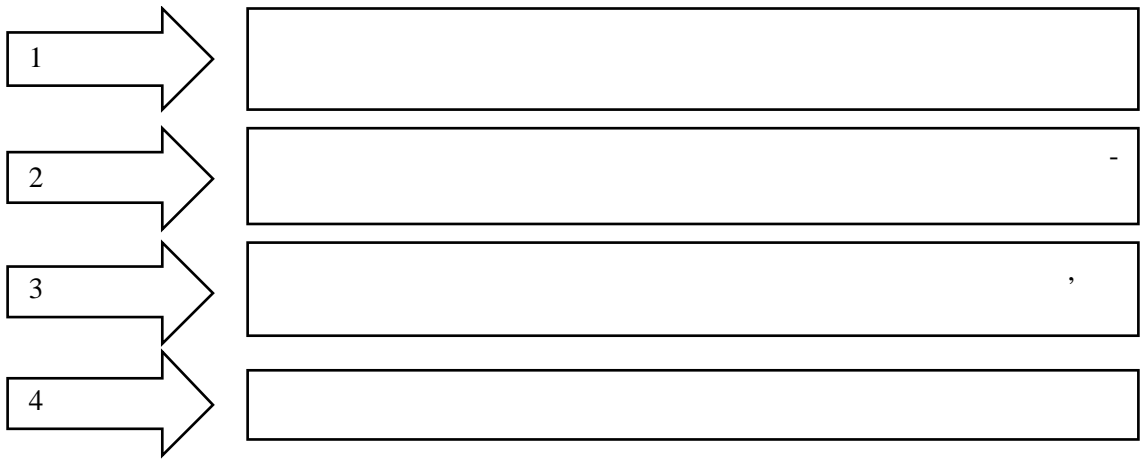
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25 %	-	19.05.2015 N 66-6442/2014 [5]
	-	24.07.2013 N 11-2677/2012 [6]
	-	15 2020 . N 04-3729/20 N 75-20797/2019 [7]
	-	07.06.2019 12-4585/2019 [8]
	-	28.04.2022 N 22-112 [9]

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	2018	2019	2020	2021
-	460796,00	493553,00	477158,00	545746,00
	—	32757,00	-16395,00	68588,00
, %	—	107,11	96,68	114,37
,	34036,00	22548,00	24793,00	15942,00
	—	-11488,00	2245,00	-8851,00
, %	—	66,25	109,96	64,30

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[12]

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2018–2019 2020–2021, 2020  
2019

2020

2,9 %.

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7,4 %.

2018–2020 .

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	2018	2019	2020
	991964	97374	96911
	—	-18,22	-4,63
, %	—	98,16	99,52
—	685088	681628	689875
	—	-3,46	8,25
, %	—	99,49	101,21
—	306876	292112	279235
	—	-14,764	-12,877
, %	—	95,18	95,59
	52358	51170	483334
	—	-11881	-28366
, %	—	97,73	94,45
	46838	46204	485776
	—	-6343	23736
, %	—	98,64	105,13

\* [12]

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69%,

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36

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	2018	2019	2020	2021
	96	38	34	138
	—	-58,00	-4,00	104,00
, %	—	39,58	89,47	405,88
	53	28	18	53
	—	-25,00	-10,00	35,00
, %	—	52,83	64,29	294,44

\* [12]

2018

55 %

2020

2020

5

5.

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	2018	2019	2020	2021
	737 556	585 722	643 770	895 276
	—	-151 834,00	58048,00	251 506,00
, %	—	79,41	109,91	139,07
	38 427	66 480	36 102	137 456
	—	28053,00	-30378,00	101 354,00
, %	—	173,00	54,31	380,74
	7 882	14 237	11 491	24 951
	—	6355,00	-2746,00	13460,00
, %	—	180,63	80,71	217,14
	9 985	16 078	6 386	25 223
	—	6093,00	-9692,00	18837,00
, %	—	161,02	39,72	394,97

\* [12]

2019

2021



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	2018	2019	2020	2021
-	737 556	585 722	643 770	895 276
	—	-151834,00	58048,00	251506,00
, %	—	79,41	109,91	139,07
	489 161	338 302	419 206	546 889
	—	-150859,00	80904,00	127683,00
, %	—	69,16	123,91	130,46
	26 939	31 019	39 848	42 755
	—	4080,00	8829,00	2907,00
, %	—	115,15	128,46	107,30
-	165 162	119 606	130 737	118 000
	—	-45556,00	11131,00	-12737,00
, %	—	72,42	109,31	90,26

\* [12]

2020

6,54 %.

54,76 % 2020

2019

22 %, 2021

13 %.

2018

15816

2018

2021

7.

2021

0.

2018–2022

8.

8

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68 %

100 %.

2018 , 2019

38

7.

\*

	2018	2019	2020	2021
	1402536	336308	25	0
	—	-1066228	-336283	-25
, %	—	23,98	0,01	0,00

\* [12]

8.

2018–2022

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	2018	2019	2020	2021
	141 118	17 097	15 692	15 217
	—	-124021,00	-1405,00	-475,00
, %	—	12,12	91,78	96,97
	750	0	0	0
	77 260	8 800	—	—
	—	-68460,00	—	—
, %	—	11,39	—	—

\* [12]

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2018

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