

## ABSTRACTS

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### THE KEY MOMENT OF THE CAMERAL INSPECTIONS

This article is devoted to the theoretical study of peculiarities of cameral inspections. Defined range of subjects that can be part of such tests. Considered the regulatory framework for such specificity of action of the tax authorities. Desk audit conducted by controlling tax authorities within their powers only in cases and in the manner prescribed by the Tax Code of Ukraine. Desk considered a test, which is conducted in the premises of the controlling authority solely on the basis of the data referred to in tax declarations (calculations) of the payer.

The article deals with current issues, namely the development of providing taxpayer documents for electronic test and software that will make it possible to carry out such checks by using the new service «Electronic Desk audit» that will make it possible to automate processes cameral inspection tax reporting taxpayers.

The author point out that desk checking feature two notable features. First, for this type of inspection is not set periodicity of. The legislation specified only that desk checking should be implemented after filing. Second, check the tax returns directly owned by the tax authorities and the taxpayer does not have to be present at the same time.

Presents the characteristics of the main stages and timing of cameral check the Tax Authorities are established features of checks and defined list of tax in respect of which such checks are carried out.