

ABSTRACTS

УДК 342.2 G. Sobchuk

THE KEY MOMENT OF THE DOCUMENTARY CHECKS

This article is devoted to the theoretical study of peculiarities of documentary checks. Detected differences during the documentary scheduled and unscheduled inspections. The documentary check is done by controlling tax authorities within their powers only in cases and in the manner prescribed by the Tax Code of Ukraine. Documentary check is considered the test, the subject of which is the timeliness, accuracy, completeness calculation and payment of the Tax Code provides all taxes and fees.

The article deals with current issues, such as: the reason for the inspection, verification reports, the frequency of inspections, the duration and the continuation of inspections, venue etc.

Presents the characteristics of the main criteria for independent risk assessment on which to base the selection of plans to form documentary checks.

The author points out that one of the major components of the planning and preparation of the documentary checks and formation of informative data set of taxpayers is the selection of objects for documentary checks compliance, preparing plans and schedules documentary checks thereafter.