

The Tax Audit in Azerbaijan*

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ABSTRACT

Taxes are the main sources of the formation of the State Budgets and their collection largely depends on the discipline of taxpayers. Tax offices realize tax auditings to ensure the complete and in time collection of taxations. Creation of the independent audit services based on new, progressive economic principles which one was new in Azerbaijan, has developed out of necessity of the age. Depending on the "Internal regulation of the chamber of accounts" confirmed by the law no 269 dated on 5 March in 2002, the Republic of Azerbaijan prepares methodical instructions, audit standards, reporting and information forms and the other normative-methodical documents conformant with INTOSAI. Tax offices, which are structural subdivisions of the Ministry of Taxes of the Republic of Azerbaijan realize mobile and formal auditings to the taxpayers determined by the ministry depending on the Tax Law of the Republic of Azerbaijan. Auditors carry out tax audits, make recommendations to increase the effectiveness of mobile and cameral tax audits; The full and timely transfer of taxes by mobile and cameral tax controls to the budget constitutes the operations of the audit department.

Keywords: Tax Auditings, Normative-Methodical Documents, Mobile and Formal Auditings.

Azerbaycan'da Vergi Denetimi*

ÖZET

Devlet bütçesinin oluşumunun ana kaynağı vergilerdir ve onların toplanması büyük oranda vergi mükelleflerinin disiplinli olmalarına bağlıdır. Vergi daireleri/idareleri, vergi tahsilatının eksiksiz ve zamanında toplanmasını sağlamak için vergi denetimleri gerçekleştirir. Azerbaycan'da yeni olan ilerici ekonomik ilkelere dayanan bağımsız denetim hizmeti, çağın gerekliliğinden ortaya çıkmıştır. 5 Mart 2002 tarihli 269- numaralı Kanunu ile onaylanmış "Azerbaycan Cumhuriyeti Hesaplama Odası İç Tüzüğü"ne göre Bütçe Denetleme metod talimatlarını, denetim standartlarını, raporlama ve bilgi formlarını ve diğer normatif-metod belgeleri Uluslararası Yüksek Denetim Kurumları Örgütü (UYDKÖ) tarafından belirlenmiş şartlara uygun hazırlamıştır. Azerbaycan Cumhuriyeti Vergi Bakanlığı'nın yapısal alt bölümü olan Vergi Dairesi; kanunun öngördüğü şekilde, yetki sınırları dahilinde, Vergi Bakanlığı tarafından belirlenen vergi mükelleflerine seyyar ve kameral vergi denetimleri uygulanmaktadır. Denetçiler; vergi denetimlerini yürüterek, seyyar ve kameral vergi denetimlerinin etkinliğini artırmak için önerilerde bulunurlar. Vergilerin seyyar ve kameral vergi denetimleri yoluyla bütçeye tam olarak ve zamanında aktarılması, denetim bölümünün işlevlerini oluşturmaktadır.

Anahtar Kelimeler: Vergi Denetimi, Normatif-Metodiki Belgeler, Seyyar ve Kameral Vergi Denetimleri.

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Introduction

Due to the market economy in Azerbaijan, the development of entrepreneurship, the emergence of various types of property, the integration of the country into the world community, the important changes in management required the methodology of the audit and the rebuilding of the system for its implementation. In this case, an alternative institution to state control was developed as an integral part of the infrastructure of the market economy. As is known, control is an indispensable function of management by having an important place in the economic life of society.

Extensive reforms in the economy and the abolition of state regulation in most market relations resulted in significant changes in the state's control system over the economy. Tax audit is one of the functions of public administration, which is a single control system for taxpayers' financial and economic activities, taxpayers, compliance with tax legislation and the creation of state budget revenues. In accordance with the legislation, the tax control is carried out by the Ministry of Tax of the Republic of Azerbaijan, the State Customs Committee and the local municipal tax authorities on the calculation of the full and timely payment of the state tax. Tax and customs, as well as other legal regulations within the competence of the inspection system, tax and customs authorities and officers laws and regulations. Tax audit is a control system on the collection of taxes by the single and state tax authorities in full and in time, in accordance with the tax legislation. Its main objective is to provide tax revenues to the budget and to ensure the economic security of the state in general. The effectiveness of taxation controls depends directly on institutional-methodological factors. The basic principles of tax audit are expected to fulfill the duties facing tax audit. The most important of these principles is legality. Thus, the tax authorities should conduct their own control activities within the framework of their rights and authorities. The other important principle is a comprehensive and complete tax audit. Regardless of the amount of tax included in the budget, all tax types and exceptionally all taxpayers should be checked. On the other hand, the audit is a clear example of the reforms carried out in Azerbaijan. Establishing market relations in the national economy and the emergence of institutions that characterize the market economy require independent auditing. All economic entities dealing with entrepreneurship, trade and other types of activities within the borders of the Republic of Azerbaijan are obliged to make accounting in accordance with the existing legislation in order to make a profit (Alesgerov A.K, 2004). This suggests that economic assets engaged The tax authorities need to pay attention not only to other accounting information required to check the accuracy of the state reports, but also to the reports. The tax authorities are interested in the establishment of the tax base and the accuracy of tax calculations, compliance with the discipline and compliance with the regulations of the business types. Tax authorities have the right to receive information, questions and explanations related to all financial documents, accounting books, accounts, estimations, cash, securities, declarations and other documents related to tax calculation, as well as tax auditors and officers during the mobile audit.

Tax Audit in Azerbaijan

History of Tax Audit in Azerbaijan.

The audit and inspection work in the former USSR, including Azerbaijan, was part of the management system for decades and had no real Soviet and Azerbaijani controls. Of course, due to objective necessity, separate elements of the field of activity, records and analysis have always been found in the USSR and Azerbaijan. The idea of an auditor in Russia and Azerbaijan, including the end of the sixteenth century and the beginning of the twentieth century, was formed. In the same period, the auditors were called lawyers. The auditors were able to work in both the clerk and the court clerk and in the prosecutor's offices. Then, the following three institutions were tried to conduct independent financial control in Russia: (www.muhasib-az.narod.ru)

- a) Prior Accountant Institute (1871);
- b) Institute of accountants (1909);
- c) Institute of state accountants (1928).

On 31 July 1991, the Council of Ministers of the Republic of Azerbaijan accepted the decision to establish an Auditor Center to the Ministry of Finance of the Republic of Azerbaijan. The resolution stated that there is a need for many joint-stock companies, leasing collectives and cooperatives in the republic in connection for the implementation of economic reform. Audit (Encyclopedia of Azerbaijan" NPB, 1997).

In addition, it is not possible to use surveillance services when state enterprises are under the administration of ministries and units. In order to improve the control - inspection business, to ensure the protection of all ownership forms and to prevent misuse, the Council of Ministers of the Republic of Azerbaijan has accepted the ministry's proposal for the establishment of the Auditing

Center by the Ministry of Finance and confirmed Regulation on the Auditor Center In accordance with the regulations, The Auditor Center of the Ministry of Finance of the Republic of Azerbaijan had to provide inspections and inspections on the basis of orders of ministries and head offices, enterprises, administrations and institutions, cooperative orders and also by the request of law enforcement agencies, to give methodical and practical help for the development of the operating mechanism. For the purpose of improving the scope in the territory of the Republic of Azerbaijan different types of property, a License Commission was established at a Ministry of Finance within the framework of the 157 Decision of the Council of Ministers of the Republic of Azerbaijan dated 27 March 1992 in order to expand the scope of the audit institutions and auditors. (Abbasov I.M., 1996) In the period of 1994-1996, normative-legal regulations have been accepted in the Republic of Azerbaijan for the establishment of an independent inspection system in accordance with international criteria. In 1994, the Law on the Service of the Auditor of the Republic of Azerbaijan was accepted. The National Assembly of the Republic of Azerbaijan 1995 - 20 July - in order to enact the law of the Republic of Azerbaijan on the "Service of the Auditor" in 20 July, it was decided to provide the establishment of the Control Chamber of the Republic of Azerbaijan in order to ensure the execution of the decision of the Republic of Azerbaijan dated 16 September 1994. Later, the National Assembly approved the Regulation of the "Chamber of Auditors of the Republic of Azerbaijan" by a resolution of 19 September 1995 ("Bilik" Enlightenment Society, 1996). However, on 4 April 1996 the Chamber of Auditors of the Republic of Azerbaijan officially started its activities and achieved significant success in this field. It is stated that the total inspection services carried out during 1996-2000 period increased from 3.3 billion Manat to 15.6 billion Manat. During these years, more than 160 auditors have been given expert auditor titles and appropriate licenses (<http://www.muhasib-az.narod.ru>).

Audit Procedures

Types of Tax Audit in Azerbaijan

Tax control uses a variety of enterprise formats to make it more efficient. Tax audit system (mobile, cameral) is considered to be important elements of the center. Tax audits provide direct control over the precise and accurate calculation of taxes. This is done by combining tax returns from taxpayers, the real information of their financial and economic activities, more precisely by accounting (financial) and tax accounting. The tax reporting and the credibility of the tax controls two phases of compliance with the legislation: when the accounting (financial) reports and tax returns are included in the tax authorities (cameral audit) and by checking the initial accounting records directly in the enterprises (mobile tax review). (Hajiyev R., Sebzaliyev S.M., 2003.)

Mobile Tax Audit

The mobile tax audit may be the next and unusual as specified in Article 38.1 of the Tax Law. The tax audit shall be carried out in accordance with the provisions of Article 38 of the Tax Law in accordance with the decision of the tax administration. The next mobile tax audit is not conducted more than once a year. The next mobile tax audit is determined by the selection method based on risk models for tax audits. The unusual tax inspection shall be determined in accordance with the requirements of Article 38.3 of the Tax Law. If the taxpayer does not accept the results of the mobile tax audit, re-audit may be appointed in accordance with the rule prescribed by the Tax Law. The tax audit is carried out in accordance with the conditions determined by the Tax Law. (Tax Law of the Republic of Azerbaijan). The following taxpayers participate in the mobile tax inspections by the Ministry of Taxation, the Tax Inspection Chamber:

1. Foreign investment (joint ventures)
2. Bank and other financial credit institutions
3. In the Lombardy
4. Insurance companies

5. Mutual funds

The tax inspection shall be carried out by the Ministry of Tax at the embassies, permanent representatives and consulates of the Republic of Azerbaijan. The above-mentioned persons do not apply to the Ministry of Taxes of the Nakhchivan Autonomous Republic. The regulation prepared for the results of the mobile tax inspections carried out by the local tax institutions may be regulated by the Ministry of Taxes when the information is found to be inaccurate and incorrect, or if the taxpayer does not accept the results of the audit. If the tax returns do not expire in the tax administration, this period shall not be subject to tax inspection (D.A. Baghirova, 1999). The tax inspection period is regulated by the Civil Law and the Tax Law of the Republic of Azerbaijan. If the last day of the deadline falls on an unemployed day, it will be counted on the day when the next business day ends. The period defined in a period of one month is considered as the calculated day and counted as fifteen days. If the period consists of one or several months and half of the month, then it is counted fifteen days. If the period is extended, the new period shall be counted on the next day after the expiration of the validity period. The tax audit cannot last more than 30 days. In exceptional cases, for example, if a mobile tax inspection cannot be completed, the validity period can be up to 90 days. The inspection must be made on the taxpayer's working day and during working hours. In the case of significant cases, with the permission of the relevant tax office, the conduct of the mobile tax review may be suspended temporarily (D.A. Baghirova, 2006).

Cameral Tax Audit

The cameral tax inspection is a form of tax audits carried out by tax authorities. The tax reports submitted by the taxpayers in the tax offices without the inspection of the public tax inspection shall be carried out by the tax calculations and payments of the taxpayer activities in the tax office (Decision 37.1 of the Tax Law, 2004) Cameral tax audit shall be carried out within 30 days from the date of submission of the documents which are based on tax calculation and payment to the tax office of the taxpayer. If a contradiction or error is detected between the taxpayer and the information contained in the declaration made, the tax administration may request additional information, documents from the taxpayer. When the calculations are misrepresented in the tax return (less or more taxes) during the tax return, the tax administration shall be notified to the taxpayer in the form established by the relevant administrative authority within 5 days. The notification shall specify the reasons for the calculation and the taxpayer's right to complain under Article 62 of the Tax Law. ("Internal Audit Law" of the Republic of Azerbaijan, 2007). Taxpayers who are obliged to provide tax return in accordance with the tax provision and other legal regulations shall submit their tax returns in consultation with the Ministry of Finance of Azerbaijan to the tax office as approved by the Ministry of Taxes within the period specified in the Tax Law. Tax reports may be submitted by taxpayers in person or otherwise (including transfer to a communication organization). If the tax reports are presented by the taxpayer through a communication organization, the date on which the report is submitted to the tax administration is considered to be the date on which the report is submitted to the communication organization. In order to carry out tax audits, taxpayers and other documents issued by taxpayers to tax offices should be written in Azerbaijani language. In the tax returns given to taxpayers by the tax authorities, the tax is calculated with the currency of the Republic of Azerbaijan. In the event that there isn't violation of Cameral tax inspection, (excluding the amounts due from the budget), the auditor shall make appropriate notifications in the control declaration in the processing of the declarations. When there are changes in the declaration as a result of the Cameral tax audit, the auditor presents the Declaration on the calculation of the tax return and the Tax on the same day to the other auditor for re-inspection. The second auditor is responsible for the tax return and for the calculation of Taxes. Tax declarations and notices issued from the personal account shall be submitted to the Declaration Department after they are signed by the auditor. After signing the documents, the Declaration Department submits the documents to the General Directorate for distribution and then to the tax office. (G.R.Rzayev; 2006). The tax calculation and the notices removed from the personal account shall be approved by the tax office after being signed by the head of the tax office.

Development of Tax Audit in Azerbaijan

Audit Service

Audit service in the Republic of Azerbaijan is provided by independent auditors and audit institutions in accordance with the legislation. Independent auditors are persons who have obtained the right to provide inspection services in the territory of the Republic of Azerbaijan under the license granted by the Inspection Department of the Republic of Azerbaijan. In the Republic of Azerbaijan, obtaining the right to free auditors is required (Law on the Inspection Service of the Republic of Azerbaijan, 1994).

- a) To be a citizen of the Republic of Azerbaijan;
- b) Have at least 3 years of work experience in the areas of accounting, finance, economics and law specialization and higher education specialization;
- c) To give free auditor exam.
- d) Persons who are imprisoned for a crime and who are not detained cannot be auditors.

The audit institution is based on the license granted by the Chamber of Auditors. It is the authorized legal entity that has the right to provide auditor services in the Republic of Azerbaijan. At least 3 freelancers are required to establish this organization (Mammadov FA, and other, 2006) According to the audit legislation, independent auditors and auditing institutions operate on a license basis for five years after the state records. The independent auditors and auditing bodies have the following rights:

- a) To freely determine the audit procedures and methods in accordance with the terms of the contract with the customer and the law;
- b) To recognize and review all documents relating to the financial and economic activities of the client, to check the existence of money and other information necessary for the audit;
- c) To receive written statements from the client's management and employees;
- d) To transmit to the authorized persons the violations and deficiencies identified by the authorized state organs upon the inspection service.
- e) To include other auditors on a contractual basis of the audit

The responsibilities of independent auditors and audit institution in the legislation are as follows (Rzayev Q.R.; 2000) :

- a) The legislation of the Republic of Azerbaijan must be strictly observed;
- b) to check the status and accuracy of the customer's accounting and reporting, and to check compliance with applicable laws and regulations;
- c) to record confidential information obtained during the audit carried out at the request of the Client;
- d) Protect documents obtained or prepared during the audit

Auditors and auditing institutions that have a service license in the territory of the Republic of Azerbaijan can be disqualified by the decision of the Chamber of Auditors. Applicants to carry out audit activities on the territory of the Republic of Azerbaijan must submit the following to the

Inspection Chamber:

- a) An application for a license;
- b) A copy of the entity's establishment documents;
- c) A photocopy of registration certificate by the tax authorities of persons engaged in entrepreneurship;
- d) A document confirming the payment of the state fee to obtain a license.

The license is rejected in the following cases:

- a) The proposed documents are not presented;
- b) When the documents submitted by the applicant are missing or misrepresented;
- c) Not comply with the requirements of the legislation for the audit activities
- d) The applicant's previous audit license was applied for the period during which the activity was suspended at the discretion of the licensing institution;

e) In other cases provided for in the legislation.

Chamber of Auditors

The control over the validity of the license is enforced by the Chamber of Auditors. The Auditing Office shall inform the licensee and the government tax authorities in writing within five days of the suspension of the license suspension decision. If losses may be incurred at the request of the license holder, the circumstances leading to the termination of the license change. In order to determine the nature, types, main principles and control forms of the audit services within the borders of Azerbaijan Republic, National Audit Quality Control National Audit has been prepared in accordance with the Law of Azerbaijan Republic and International Standards on Auditing Quality Control. There are two types of quality control: internal control; external control. Internal Audit Quality Management .The management of the audit firm and independent auditors ensures that audit planning, audit procedures and procedures are consistent with and complies with the requirements of the applicable laws and auditing standards(Abbasov I.M., 1999). Internal control is carried out in two ways: general control, control of separate audit procedures. These are taken into account: professionalism requirements, competence, determination, powers, advice, customers and communication with them, verification. The external control is used by the Republic of Azerbaijan Audit Chamber.

The Statute of the Audit Chamber of the Republic of Azerbaijan was approved by the Parliament of the Republic of Azerbaijan dated 19 September 1995 with the decision of 1115. The main objective of the auditor's activities is to regulate the audit services in order to ensure that financial and accounting records are properly and properly accounted for, and to implement measures to improve their performance and performance in accordance with current legislation. The President and Vice Chairman of the Audit Chamber is appointed by the National Assembly of the Republic of Azerbaijan.(Law of the Chamber... 1995) A board is established to carry out the work and perform practical functions. He is responsible for the audits and results carried out by the auditor. The basis for the design and development of national auditing standards in Azerbaijan is the international auditing standards developed by the International Federation of Accountants and the International Audit Implementation Committee. One of the basic elements of the market economy of the Republic of Azerbaijan is the inspection service. As it evolves, it is necessary to create the unique characteristics of the country and the international standards. The projects of national audit standards are prepared in the Audit Chamber and discussed in the Special Commission and submitted to the Council for approval. The activity of the chamber of auditors shall be regulated by statutes. Republic of Azerbaijan In accordance with paragraph 32 of the Constitution, the Statute of the Chamber of Auditors is approved and the guidance is assigned. Public oversight of the Inspection Chamber is made in accordance with the statute (Audit Standards, Chamber of Accounts of the Republic of Azerbaijan, 2003).

The Chamber of Auditors of the Republic of Azerbaijan, the auditing profession in fulfilling the primary responsibilities of the public sector and developing audit .In the field of the fulfillment of the key responsibilities of the country, it has gone a step further in the protection of the interests of the state's interests, economic actors and auditors in solving the main issues of the audit activities with a single method. The Code of Ethics was developed and submitted to the Auditors According to the current rules, all legal and natural persons licensed to perform inspections in the country are considered members of the Audit Room. At the end of 2004, the auditors received 59 legal and 234 audit licenses from the Audit Room (Approval of the Rules for Issuing....., 2005). There are 61 independent auditors and 55 auditor organizations in Azerbaijan. 35 basic and 3 auxiliary national audit models were prepared in accordance with the provisions of the legislation of the Republic of Azerbaijan

Result

The activity of the auditor is carried out in accordance with the legislation of the Republic of Azerbaijan and International Auditing Standards, which is signed between the auditor and the customer and specifies the content of the audit, execution period, related services, amount and procedure of payment, form and content of the parties' responsibilities. As a result, the stages of tax audit consist of the following steps:

- Election conditions for tax control
- Tax analysis research
- Tax inspection planning
- Transportation processes in tax control
- Analysis and determination of tax leakage risks
- Discussion and evaluation of tax audit results
- Disclosure of tax audit results

Implementation of control functions by tax authorities as a continuation of structural reforms further improvement of the mechanism in accordance with modern requirements, organizational work on tax collection strengthening the tax culture and discipline in the population with the order of the Minister of Taxes of December 26, 2014 for the purpose of increasing the efficiency of actions The Tax Audit Department under the Ministry of Taxes and the Tax Department of Baku were abolished and the Baku Department of Taxes under the Ministry of Taxes was established on their basis. (Tax Law of the Republic of Azerbaijan, 2004)The department has 729 employees.

Main tasks of the Department:

- To ensure that budget revenue projections are fulfilled properly;
- Cameral and mobile tax audits of taxpayers operating in the Republic; to carry out operational tax control measures;
- Collecting, analyzing and evaluating information on violations of tax legislation, as appropriate for eliminating the causes and conditions leading to such cases take action
- On mobile and cameral tax audits and measures on operational tax control review of taxpayers' appeals in respect of their objections and, if necessary, their acceptance to arrange and ensure that appropriate measures are taken;
- Keeping records of accrued and assigned taxes and other payments and those ensuring the processing of data to the taxpayers' database;
- State registration of commercial legal entities, taxpayers, their affiliates, representations or other economic entities (objects), including VAT payers keeping records of taxpayers registered as;
- To organize the closure of the "Tax Partnership Agreement" based on the taxpayers' requests and monitor compliance with the obligations set out in these agreements;
- Informing and informing taxpayers in the area of application of tax legislation to carry out various activities for the purpose;
- The state in the manner prescribed by law unpaid tax debts by taxpayers take appropriate measures to pay to the budget, etc.

Electronic audit(e-audit)

General Information: The Republic of Azerbaijan adopted under the European Neighborhood Policy according to the commitments arising from the Action Plan, the Ministry of Taxes is a "Computer-based" support to the Ministry of Taxes of the Republic of Azerbaijan in the audit system" Twinning implementation of the project. Taking appropriate measures regarding the application of e-audit by the Ministry of Taxes was included in the Strategic Plan for the

Improvement of Administration for 2009-2012. The Twinning project started on March 1, 2011 and ended on May 30, 2013. (Sabzaliev S.M., 2003.) The project is implemented by the European Union in collaboration with the Dutch Tax Administration funded.

Main goals:

- Application of modern innovative methods of tax control;
- Automated analysis of tax evasion risks;
- Improving the effectiveness of inspections;
- Evaluate the specificity of each area and how e-audit works in these areas.

Results obtained:

- 1) The time spent per inspection and the amount of human resources substantially decreased;
- 2) The effectiveness of tax inspections has increased significantly.

The Tax Audit Department, as a structural unit of the Ministry of Taxes, carries out organizational and control measures in the field of mobile tax audits and operational tax control provided by the Tax Law of Azerbaijan. The Department is a legal entity, has independent balance sheet, state property, treasury and bank accounts, in accordance with the legislation, stamps and blanks with the image of the State Emblem of the Republic of Azerbaijan and its own name.

A tax audit is an audit of taxes and fees charged under applicable law. Services provided to the client within the tax audit:

- Audit of different tax budgets
- Audit of individual sections of tax accounting
- Comprehensive audit of all tax returns

During tax audit, the following is identified:

- Compliance of the tax reporting of the company with the requirements of regulatory acts, the rules for maintaining and compiling tax reports;
- The financial impact of errors in tax returns and how to eliminate them;
- Determining the need for changes to the tax reporting method used by the Company;

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