



Evaluation of Personal Rights in the Profession of Assistant Income Specialist and Recommendations

Celal ALTINTAŞ¹
Edanur BÜLBÜL²
Duygu DEMİREL³
Esra FAKİRSEVER⁴

Abstract

Taxes are one of the Dec sources of income for every state. Increasing tax revenues is important at this point. In order to increase tax revenues, instruments such as rate increase, amnesty application, settlement facility and penalty reduction are used, as well as a number of regulations are made within the administrative structure of the tax system. Within the structure of the tax administration, there are definitions of professions called senior civil servants. These structures contribute to the system both through audit and tax ideas and play a role in increasing tax revenues. Income expert assistants in the tax administration are a professional group that contributes to both auditing and tax ideas. In the study, the personal rights of income expert assistants will be evaluated and a number of suggestions will be made in terms of professional and career.

Key Words: assistant revenue specialist, tax audit, methods of tax audit

Introduction

The taxes included in the public revenues are collected as a result of the sovereign powers of the states. Increasing tax revenues is an important goal for states. In accordance with this goal, tax administrative structures are being created.

Professional groups within the tax administration are important structures for increasing tax revenues both in terms of recommendations and the roles they perform in audits. One of these professional groups is income specialist assistants.

Income expert assistants are public personnel who conduct inspections of the functioning of tax authorities, provide recommendations for improvements, and provide services within the framework of the job description of the department to which they are attached. Income specialist assistants within the Department of Revenue Administration under the Ministry of Treasury and Finance have a number of responsibilities. These;

- Conducting reviews on tax practices,

¹Instructor, Tokat Gaziosmanpaşa University, Almus Vocational School, Property Protection and Security Division Tokat/Turkey. ORCID Number: 0000-0002-8609-2270, E-Mail: celal.altintas@gop.edu.tr.

²Graduate Student, Tokat Gaziosmanpaşa University, Graduate Education Institute, Department of Finance, Tokat/Turkey, ORCID Number: 0000-0002-7081-2093, E-Mail: edanurr.bulbul@gmail.com.

³Graduate Student, Tokat Gaziosmanpaşa University, Graduate Education Institute, Department of Finance, Tokat/Turkey, ORCID Number: 0000-0002-4654-8528, E-Mail: duygu.demirel0216@gop.edu.tr.

⁴Graduate Student, Tokat Gaziosmanpaşa University, Graduate Education Institute, Department of Finance, Tokat/Turkey, ORCID Number: 0000-0003-4984-1516, E-Mail: esraafakirsever@gmail.com.

- Conducting economic analysis within the institution where he works,
- To transmit the results of the analysis and recommendations in the form of a report to the unit for which it is responsible,
- Performing the tasks assigned to him by the department manager.

It is also an important issue to improve the personal rights of income specialist assistants who can work under intense stress and have the power of analytical thinking. First of all, the concept of tax audit will be explained in the study and the importance of audit will be emphasized in increasing tax revenues. Within this framework, information will be provided about the profession of income assistant specialist in the structure and suggestions will be made regarding personal rights.

The Concept of Tax Audit

Tax audit is the investigation of whether the tax payers have done their homework arising from the tax laws by the authorized personnel of the tax administration in order to ensure that the tax debt that must be paid is paid on time and in full (Pehlivan, 2021: 2). Tax audits in Turkey are carried out by Tax Inspectors within the scope of the Tax Audit Department (TAD) (Rakıcı and Atak, 2019: 12). Tax audits are an effective method that ensures the security of tax revenues, but they are used to determine the correctness or inaccuracy of the accounts and transactions on which the base is based by real events that occur in the audit process that create tax obligations (Pehlivan, 2021: 2). Without supervision, it is impossible to consider this process without supervision in order to ensure equality and fairness, since taxation based only on the statements of the liable persons takes into account the honesty of the liable persons. For this purpose, information about the tax is also provided to taxpayers through the tax audit. The main purpose of the tax audit is to prevent tax losses and evasion. In addition, it is necessary to examine the accuracy of statements made by taxpayers, to observe the applicability of tax laws and to identify problems arising from the implementation of the current legislation (Eraslan, 2019: 32). Tax audit also makes a great contribution to achieving the level of tax revenue in a short time in accordance with the goals set by the administration (Veysikarani, 2021: 8).

Methods of Tax Audit

In order for the audit function to be performed in a healthy way, the methods to be applied in this process are of great importance. These methods to be applied also vary depending on the type of audit. Taxpayers may not declare all of their income in some cases. In the face of this situation, the tax administration uses audit tools to determine undeclared income. These tools used are polling, information collection and examination. Although each of these tools has its own characteristics, the effectiveness of each of them is different from each other. However, when these tools are used with a related purpose, they produce effective results (Karaboyacı, 2014: 213).

2.1. Polling

TPL's 127. according to the article "The purpose of polling is to investigate and identify taxpayers and material events, records and issues related to the taxpayer" (TPL, art. 127). The method aimed at revealing the situations related to taxation that develop outside the knowledge of the tax administration is polling. In some cases, taxpayers may choose to engage in illegal activities instead of reporting incidents related to taxation to the tax office. In such cases, re' sen is determined by polling and determination is made by investigating issues related to transactions related to taxpayers in tax laws.

Taxpayers are obliged to notify the tax office with a notification of their employment status, workplace address changes, branch office openings, job abandonments, employee employment, and similar material events and situations affecting taxation. The tax office, on the other hand, conducts an on-site examination in order to determine the accuracy of this statement. The subject of this review is polling. (Tosuner and Arıkan, 2018: 155). The aim of this survey is to increase the compliance of the taxpayer with the tax laws within one year (Öner, 2020: 99).

Polling is carried out by the directors of the tax office, polling officers, those assigned to the work of polling by the competent authorities, those authorized to examine the tax, income specialists (TPL art. 128). Polling people should have sufficient information and education about polling, as well as be trained in public relations. Considering the practice, it can be seen that tax office managers are mostly unable to participate in polling because their jobs in the apartment are busy and those authorized to conduct tax reviews are focused on conducting tax reviews. For these reasons, polling is usually carried out by polling officers (Alpsoy, 2021: 580).

Persons authorized to conduct surveys may take actions on certain issues, such as determining daily receipts, determining whether they use pay recorder devices, determining tax plates, determining whether the goods are postpaid, checking whether the document order is complied with, provided that they have been granted special authorization. Polling can be conducted at any time without the taxpayer's knowledge. Persons authorized to conduct polling must have an official document stating that they are authorized when they go to conduct polling, and they are obliged to show this document to the people who are being polled, even if they are not asked to do so (Altıntaş, 2019: 35).

In the polling, which is a tax audit method, the records of the taxpayer related to taxation are determined and the matters that occur outside the knowledge of the tax administration are tried to be minimized. The fact that taxpayers can be audited at any time reveals the deterrent effect of polling on their departure without allowing informality in any case, taking into account the procedures and principles established in tax laws, in order to prevent tax losses and evasion. Along with this situation, the tightening of tax audits will also prevent taxpayers from turning to the tendency of tax evasion (Altıntaş, 2019: 35, Quoted by Yılmaz).

Collecting Information

Another of the methods of tax audit is the collection of information. The activity of collecting information has recently become a widely used tax audit. In order for tax collection and collection to be carried out in a healthy way on time, based on tax examinations, the tax office, together with different public and organizations, can receive information from individuals and legal entities, archive them as necessary and store them in one place.

Treasury and the Ministry of Finance Revenue Administration (IOP), or ones authorized to make a tax, duly exchange of information within the framework of the provisions in international agreements into force, the Ministry of Treasury and finance of the law on tax procedures in accordance with procedures to be determined by 1. They may collect information without being limited to the scope specified in the Article (Tosuner and Arıkan, 2018: 171-172).

According to the Tax Procedure Code, which regulates the procedures and principles related to taxation, public organizations are obliged to notify the tax administration if they request information about taxation in their transactions with their obligations (TPL. art.148).

The regular collection of information about taxation is of great importance for the prevention of tax losses and evasion. The information system of the administration is expanded by the method of information collection and the audit activities are made more effective, which allows the audit to be carried out. Tax auditors request information from people and institutions related to any issue they need in order to collect tax receivables in a healthy way (Altıntaş, quoted from Karakoç, 2019: 54,55).

Review

The tax inspection method is the most effective and comprehensive Dec among the tax inspection methods. Tax inspection is an application method that has the authority to evaluate all kinds of evidence by taking into account economic facts in the studies conducted to determine the accuracy of the tax to be paid as well as books, documents and records (Şanver, 2013: 76). The purpose of the tax examination is to determine the actual tax base according to the results of this research by investigating whether the books and balance sheets kept in the calculation of earnings, valuation and compliance with the existing legal provisions are in accordance with the law and the taxes to be paid are in accordance with the law.

“TPL's 134. according to the article; The purpose of the tax inspection is to investigate, determine and ensure the accuracy of the taxes that must be paid. If deemed necessary by those authorized to conduct the examination, the examination may also be extended to the actual inventory of the

economic assets included in the enterprise and the examination of the elements that must be shown in the declarations. The expenses required for the actual inventory and approved by the reviewer are paid to the taxpayer by the Treasury” (TPL, art. 134).

The first condition for a declaration-based tax system to proceed in a healthy way is that tax reviews are widespread and effective. Because in addition to conducting research, tax reviews also have functions such as preventing tax losses and evasion. A tax inspection is an inspection way of notifying taxpayers that they will receive a penalty when it comes to tax evasion. In this case, the functions of the tax inspection such as preventing informality, deterring and contributing to economic stability arise in case of any tax evasion that occurs (Senyüz, et al., 2021: 170).

Tax inspection can be carried out by some officials who have the authority to conduct the inspection specified in the law. These are the chief tax inspectors, tax inspectors and their assistants. “At the same time, the directors working in all the organizations of the Ministry of Revenue (GIB) have the authority to conduct tax inspections under all conditions without the need for any assignment” (Altıntaş, 2019: 47). The officials assigned to conduct a tax inspection must present the official document showing that they are authorized to present it to the person who will be conducting a tax inspection before the inspection.

Board of Tax Auditors in Tax Auditing

The taxes that taxpayers are obliged to pay are collected by the tax administration. Taxes, which are among the sources of income of the state, cause positive or negative reactions due to the fact that they lead to Dec in taxpayers' incomes. For this reason, taxpayers may exhibit some negative behaviors in order to avoid being affected by the burden caused by the tax. This situation creates an injustice for other taxpayers who pay taxes and causes taxpayers to be uncomfortable (quoted by Yavan Pekşen, 2018: p.54).

Tax audit is the most important tool used to guide the functioning of the economy by intervening for a number of reasons (Somuncu, 2014: p.134). Tax administration, taxpayers in the tax system acts in accordance with the principles and rules which are located to determine whether taxpayers with the tax laws to arrange transactions to understand all of the processes that are necessary for correctly carrying out tax audit (Oguzturk and Ünal, 2015: s. 209).

The fact that there is a decrease in revenues due to loss and evasion of taxes, which are among the most important sources of income of the state, makes it necessary to Dec tax audit. In this direction, the main purpose of tax audit is to minimize tax loss evasion. Together with the tax audit, taxpayers will pay their taxes on time, as they know that they will be constantly audited, and smuggling will decrease. This, in turn, will lead to an increase in tax revenues (Altıntaş, 219: p. 23-24).

According to the Regulation of the Tax Supervisory Board published on April 7, 2021, some of the duties and powers of the organization are as follows (<https://www.resmigazete.gov.tr/eskiler/2021/04/20210407-6.htm>):

- Conducting tax examinations in accordance with the Tax Procedure Code and other income laws,
- Evaluating notices and complaints related to tax liabilities,
- To ensure the necessary coordination and cooperation with the Revenue Administration in tax investigations.
- Monitoring, evaluating and creating statistics on the results of inspections and audits,
- To develop standards, principles, methods and techniques related to tax inspection and auditing and reporting, to prepare inspection and audit guides, to determine the ethical rules to be followed by those authorized to conduct tax inspection,
- Conducting research on developments in the field of tax evasion and tax avoidance, as well as methods for their detection and prevention,
- To give opinions and suggestions about tax legislation,
- Conducting inspections, inspections, audits and administrative investigations issued by the Minister.”

Assistant Revenue Specialist

An income specialist is a person who follows the process from the appearance of the tax to its termination and expresses an opinion and makes suggestions on tax-related issues. Income specialists affiliated to the Ministry of Treasury and Finance and located within the Revenue Administration Department primarily work as assistant income specialists. Then, after taking a number of exams and succeeding, he is promoted to an income specialist. The assistant income specialist also has the same responsibilities as the income specialist. In carrying out his duties as an assistant revenue specialist, he is responsible for the work and transactions set out in the law, Presidential decree, regulations and legislation. At the same time, they are obliged to conduct tax audits, economic analysis and research (Cihangir, 2021: s.51).

According to the Regulation on Income Expertise of the Ministry of Revenue Administration published in the Official Gazette in 2018, the appointment of an assistant income specialist is made as follows (<https://www.mevzuat.gov.tr/anasayfa/>):

"Income expert assistants are taken by taking into account the staffing and needs situations, with entrance exams to be opened at dates, places or places deemed appropriate by the Presidency. Candidates who meet the criteria for applying for the entrance exam are first of all subjected to a written exam. Candidates who succeed in the written exam are subjected to an oral proficiency exam, where the exam board meets. Then, the entrance exam score is calculated by calculating the arithmetic average of the scores obtained by the candidates who are successful in both exams. The results of the entrance exam are determined by the exam board as the number of candidates to be appointed, up to 25% of the candidates are identified as replacements and linked to the record in a list by starting from the candidate with the highest entrance exam score in order according to the degree of success. Those who are successful in the entrance exam and are on the noble list, 6 of the Regulation. those who meet the requirements in the article and submit the documents in Article 7 of the Entrance Exam Regulations within the period specified in the notification to be made to them are assigned to the assistant expert staff."

Legislation on the Deputy Revenue Specialist

The assistant revenue specialist is the public personnel working in the Revenue Administration agency of the Ministry of Finance who conducts investigations on the general functioning of the tax offices and provides recommendations as a result of these investigations.

In order to apply for the assistant income specialist exam, certain conditions are required. These conditions are set out in article 6 of the Revenue Expertise Regulation of the Ministry of Revenue Administration as follows (<https://www.mevzuat.gov.tr/anasayfa/>):

"Those who want to apply for the expert assistant entrance exam must meet the following requirements:

- To carry the general conditions contained in subparagraph (A) of Article 48 of the Civil Servants Law No. 657,
- To carry the education requirements given below.
 - At least a four-year undergraduate education, law, Political Sciences, Economics, Business Administration, Economics and administrative sciences faculties of equivalence with them by the authorities adopted a four-year college or,
 - At least a four-year undergraduate education undergraduate departments of the Faculty of Engineering with the Departments of mathematics and statistics, or equivalence to them by the authorities adopted a four-year college, one of will be held,
- Have not turned thirty-five years old as of the first day of January of the year when the written part of the entrance exam will be held,
- Not having a situation that prevents you from doing your job constantly,
- To have received sufficient points from the KPSS (A), which has not expired as of the application deadline, from the type or types of points specified in the application announcement."

In order to apply for the income specialization exam, at least 70 points must be obtained from the Public Personnel Selection Exam (PPSE) field information conducted by the Measurement, Selection and Evaluation

Center (MSEC) according to the KPSS P48 score type. The income assistant specialist examination, which will be held after the application, is conducted in written and oral form. The entrance exam scores of the candidates are calculated by taking the arithmetic average of the scores obtained from the written and oral exams. The entrance exam results are sorted starting from the candidate with the highest entrance exam score, and the number of candidates is determined as the number of staff to be appointed, and up to 25% of the candidates are designated as substitutes. Information on exams in the relevant legislation 12. and 14. it is indicated in the articles. The evaluation of the written exam is described in article 12 as follows (<https://www.mevzuat.gov.tr/anasayfa/>):

- “The written exam is evaluated over 100 full points and sorted starting from the highest score, connected to the minutes and signed by the exam board.
- As a result of the evaluation of the written exam, candidates who score 70 out of 100 and above from this exam; starting from the candidate with the highest score, up to twice the number of staff to be appointed, the candidate is called for an oral exam. Candidates who score equal to the last ranked candidate are also called for an oral exam.
- Assistant expert of the entrance exam where you will be assigned are determined in cases where the notice of this on the exam candidates who score 70 out of 100 and above; of these places, as Article 6, paragraph (B) (1) and (2) sub-paragraph in consideration of their preferred candidates by province and considered during the application process, starting from the highest score, the number of staff will be appointed for that province for the oral examination the candidate will be called for a total of two times. Candidates who score equal to the last ranked candidate are also called for an oral exam.”

Conducting and evaluating an oral exam is carried out in accordance with Article 14 of the legislation. it is described in the article as follows (<https://www.mevzuat.gov.tr/anasayfa/>):

- The oral exam is held at least 15 days after the announcement of the written exam result.
- Oral exam, candidates';
 - Level of knowledge about the subjects of the written exam,
 - The ability to comprehend and summarize a subject, the ability to express and the power of reasoning,
 - The relevance of his merit, ability to represent, behavior and reactions to the profession,
 - Self-confidence, persuasiveness and persuasiveness,
 - General talent and general culture,
 - Its openness to scientific and technological developments is realized by evaluating its aspects and giving points separately.
- Candidates are evaluated by the board on 50 points for paragraph (a) of the third paragraph, 10 points for each of the features written in paragraphs (b) to (e), and the points given are recorded separately in the minutes.
- In order to be considered successful in the oral exam, the arithmetic average of the scores given by the chairman and members of the examination board over 100 full points must be at least 70.
- The examination board determines the results of the oral exam with a record, and in addition, no registration system related to the oral exam is used.

Personal Rights of the Assistant Income Specialist

The deputy income specialist is a professional group involved in provincial expertise and personal rights are determined within this framework. While October assistants October in the central staffs benefit from 3600 additional indicators, income expert assistants working in the provincial organization benefit from 2200 additional indicators and have the right to a lower personal identity. This situation can be criticized from the point of view of the principle of justice. Because such a difference in the point of Decisiveness between two structures whose recruitment processes are similar poses a problem.

Result

The deputy revenue specialist is an important structure in tax administration. This structure is very valuable in terms of auditing, especially in terms of increasing tax revenues. However, there are some injustices in personal rights related to the profession of assistant income specialist.

In the Ministry of Treasury and Finance, Finance Inspectors, Account Specialists, Income controllers and Tax Auditors are combined in the title of Tax Inspector to prevent the informal economy, which is about 50% in our

country, and the tax audit, which is about 3%, is aimed at increasing the effectiveness of the audit by gathering in one hand, preventing tax losses and evasion, preventing the informal economy.

However, this merging new tax IRS tax audit at the board of inspectors established as a result of old titles, they continue to look in the previous period, and small and medium-sized businesses connected to Central-provincial status in the element wages and synchronized, without distinction, for the intended purpose, it is clear that work will not be able to make it happen. Although wages and status are equalized in the inspection board, it is contrary to the principles of the rule of law to create inequality between Income Specialists working in public institutions and other specialists by Dec Decoupling wages and status between central and provincial.

In this context, it is necessary to Decouple the distinction between provincial and central departments among income specialist assistants and to increase the quality of this institution, which is an important career profession.pp

References

Alpsoy, Z. (2021). Türk Vergi Hukukunda Yoklama İşlemi. *Erciyes Üniversitesi Hukuk Fakültesi Dergisi*. 16(2): 567-610).

Altıntaş, Ş. (2019). *Türkiye’de Vergi Kayıp ve Kaçaklarının Önlenmesinde Vergi Denetiminin Mali Etkinliği*. (Yayınlanmamış Yüksek Lisans Tezi). Isparta: Süleyman Demirel Üniversitesi Sosyal Bilimler Enstitüsü.

Cihangir, R. (2021). *Vergi Müfettişleri Ve Gelir Uzmanlarının Yatırım Kararlarının Davranışsal Finans Açısından Değerlendirilmesi*. [Yayınlanmamış Yüksek Lisans Tezi]. Balıkesir Üniversitesi Sosyal Bilimler Enstitüsü.

Eraslan, F., A. (2019). *Vergi Denetimi ve Türkiye’de Vergi Denetiminin Etkinliği*. (Yayınlanmamış Yüksek Lisans Tezi). Ankara: Ufuk Üniversitesi Sosyal Bilimler Enstitüsü.

Karaboyacı, A. (2014). Vergi Denetimi Açısından Beyan Edilen Gelirin Doğruluğunun Tespit Yöntemleri. *Türkiye Barolar Birliği Dergisi*. (115): 211 – 242.

Oğuztürk, B. S.. Ünal, E. K. (2015). Türkiye’de Vergi Denetiminde Yeni Dönem. *Akademik Araştırmalar ve Çalışmalar Dergisi*. 7(13): 207-237

Öner, E. (2020). *Vergi Hukuku*. Ankara: Seçkin Yayıncılık.

Pehlivan, O. (2021). *Vergi Denetimi ve Vergi Denetiminde Etkinlik*.

Pekşen, F. (2018). *Vergi Denetiminin Vergi Politikası Açısından Önemi ve Türkiye’de Vergi Denetim Sistemi*. [Yayınlanmamış Doktora Tezi]. Pamukkale Üniversitesi Sosyal Bilimler Enstitüsü.

Rakıcı, C., Atak, O. (2019). Türkiye’deki Vergi Denetim Yapısı ile Bazı Gelişmiş Ülkelerdeki Vergi Denetim Yapılarının Karşılaştırılması. *Vergi Raporu Dergisi*. (242):11-30.

Somuncu, A. (2014). Yaygın ve Yoğun Vergi Denetimi: Hukukî Yapı ve Uygulamanın Değerlendirilmesi. *Erciyes Üniversitesi İİBF Dergisi*. (43): 133-173

Şanver, C. (2013). *Gelir Üzerinden Alınan Vergilerde Vergi Güvenlik Önlemleri ve Mükelleflerin Vergi Güvenlik Önlemlerine Uyumunu Araştırması*. (Yayınlanmamış Doktora Tezi). İstanbul: İstanbul Üniversitesi Sosyal Bilimler Üniversitesi.

Şenyüz, D., Yüce, M., Gerçek, A. (2021). *Vergi Hukuku (Genel Hükümler)*. Bursa: Ekin Basım Yayın Dağıtım.

Tosuner, M., Arıkan, Z. (2018). *Vergi Usul Hukuku*. İzmir: Kanyılmaz Matbaası.

Veysikarani, M. (2021). *Türkiye’de Vergi Denetiminin Etkinliği ve Bütçe İlişkisi*. (Yayınlanmamış Yüksek Lisans Tezi). Niğde: Niğde Ömer Halisdemir Üniversitesi Sosyal Bilimler Enstitüsü.