



Ways to improve service to taxpayers in the tax administration in Uzbekistan

**Khudoyberdiyev Obiddin
Kahramonovich**

**Tashkent State University of Economics
Independent seeker**

ABSTRACT

In this article, by gradually reducing the monopoly in the goods and financial markets in our Republic, further reducing the negative impact on the competitiveness of the economy, increasing the efficiency of the system of granting privileges and preferences, as well as reducing the regulatory burden on business entities and implementing the tax administration of taxpayers and special attention is being paid to the fundamental improvement of service provision on the basis of mutual cooperation on the fulfillment of tax obligations.

Keywords:

Tax, budget policy, budget, tax administration, tax potential, normative analysis, positive analysis, tax burden, representative tax rate, average rate, tax report, tax revenues, tax benefits.

Introduction In our country, many scientific studies have been devoted to business entities, the creation of management systems of economic sectors and their separate sectors. Accordingly, issues of ensuring the necessary level of collection of taxes and other mandatory payments in the economy, improving new criteria and mechanisms of taxation to improve competition, and assessing their practical impact on the development of the economy are important scientific research areas

Analysis of literature on the topic

According to L. Erhard, the market economy can function only if freedom of consumption, choice of profession and workplace, ownership of private property together with means of production, and freedom to enter into contracts are a necessary condition. L. Erhard described free private initiative and competition in accordance with the active participation of the state in economic life as a tool for the economic recovery of the country [1].

In particular, according to the great classical

economist Adam Smith, he associated competition with fair, honest, non-collusive competition between market entities for more favorable conditions for buying and selling goods. He knew price changes as the main method of competition. In this, he noted that the market, which is not controlled by the will of the community, does not have common goals, and follows strict rules of behavior. Therefore, it is the same "invisible hand" that coordinates the activities of competition-market participants. [2].

Within the framework of the economic development theory, Y. Schumpeter defined competition as a rivalry between the old and the new. Innovations are viewed with skepticism by the market, but if the innovator succeeds in implementing them, he argued that the competitive mechanism will drive companies using outdated technologies out of the market. [3].

According to Tokarev and Manina, export potential can be defined as the ability of an enterprise to create and produce competitive

products for export, promote it to foreign markets, sell goods there and provide services at the required level. [4].

The American economist Naisbit defines the export potential of an enterprise as a dynamically changing component of economic potential, in accordance with its organizational and technical structure, the mission and goals of the enterprise, taking into account the influence of environmental factors and internal conditions, stable trade with a level of profitability in foreign and near foreign markets. provides volumes[5].

According to Pugachev and the Parfenovas, "In the field of tax policy, it is necessary to distinguish two main areas of regulation of the digital economy:

- 1) regulation of duties and definitions of taxation of digital economy operations;
- 2) introduction of digital technologies in tax and customs administration and control. According to Vishnevsky, in the digitalization of taxation, new tax institutions will be formed related to the automation of the production process and the system of economic relations based on robotization. The taxation system will be objectively transformed. According to Pogorlesky and Keshner: "Introduction of digitalization and information technologies to the tax administration will necessarily lead to a reduction in the workload of the tax authorities, as well as to a reduction in debts on types of taxes and insurance contributions." [6].

According to Goncharenko (2021), "tax optimization" is becoming very complicated nowadays. Tax authorities should be interested in optimizing tax costs, so that businessmen forget the concept of "tax avoidance". [7].

Spiridonov et al. (2010) gave the following definition: "Tax optimization is a purposeful legal action of a taxpayer aimed at reducing tax liabilities, which includes the use of tax credits, tax exemptions and other methods and rules established by law." will get." [8].

Research methodology In researching the stages and conceptual bases of tax reforms in the agricultural sector, theoretical methods such as scientific abstraction, induction-deduction and observation, statistical analysis,

vertical and horizontal analysis and methods are widely used.

Analysis and results

Along with supporting the economic activity of business entities, digitalization of the industry - the level of coverage with electronic invoices has reached 100%, the automation of reports has increased from 76% to 86%, "Tahlika-analil" AAT, "Eijara", "Avtokameral", The launch of Tax.gap, "Cashback" and "Saliq" mobile applications and a number of other software products have a positive effect on tax revenues. In particular, a sharp reduction in the rate of profit and mineral taxes for large taxpayers (Navoiy and Almalyk KMK), the norms of amortization deductions - on average 2 times, the amount of one-time investment deduction - 2 times, seen as a result of activity and transferred to the next period despite the fact that the limited amount of losses incurred has been increased from 60% to 100% of the tax base of the current tax period, in January-August of this year, 96.9 trillion soums were provided to the budget, compared to the corresponding period of the previous year, it was 13.7 trillion soums (17%) grew.

Tax revenues in the regions increased by 34%. 1.7 trillion soums from turnover tax decreased by 138% compared to the same period last year, VAT decreased by 21.1 trillion soums to 131%, and 13.1 trillion soums from profit tax (except Navoi and Almalyk KMK) decreased and increased by 1.5 times. The main factor was the introduction of the following new instruments.

1. As a result of automatic segmentation of VAT payers according to tax risk (low, medium and high) and the introduction of new principles of registration - 4.9 trillion soums were saved as a result of tax control measures for 22.7 thousand enterprises additional tax was calculated and 1.4 trillion soums were collected, and the collection of the remaining amounts is ongoing. With the involvement of the general public, the introduction of the institution of incentives for compliance with payment discipline in the field of trade and services ("Cashback" and "Tax" mobile application) will increase the activity of the population and lead to the emergence of hidden goods circulation. and the turnover of

goods through online control cash registers increased by 161% compared to the same period last year (from 70.6 trillion soums to 113.5 trillion soums). For information: 313.7 billion soums of the cashback amount of 337.7 billion soums approved for payment as a result of the processing of purchase checks were paid to citizens. Citizens can transfer the remaining 24 billion soums to their plastic cards at any time. According to the appeals received through the "Tax Partner System", the violated rights of citizens were restored in 95,700 cases of non-issue of checks, in 4,300 cases of non-sale of plastic cards, and in 395 cases of selling products at a higher price than the actual value of plastic.

24.1 billion soums were paid out of the collected financial fines to the citizens who reported the violations of the law to the tax authorities without being indifferent to the violation of the payment discipline. Through the "Avtokameral" system, 48,400 business entities were given the opportunity to voluntarily correct errors worth 1.3 trillion soums, and 960 billion soums were recovered. Also, financial fines of 715 billion soums were not applied to them. As a result of the automation of all information on the identification of errors and deficiencies in the reports of business entities, an opportunity was created to clarify all deficiencies within the framework of 1 camera inspection, and as a result, repeated inspections of the activities of business entities were prevented. As a result, the number of camera inspections decreased by 30,500 compared to last year.

As a result of the introduction of the "E-rental" electronic service, 243,000 lease contracts and 9.5 trillion soums of income from them were controlled (81,000 between legal entities and 81,000 between individuals 162 thousand contracts worth 3.9 trillion soums were concluded). 102.7 billion soums of personal income tax was calculated on the basis of 162,000 contracts as a result of accounting of rental contracts in the tax authorities, which is 27.4 billion soums or 36, compared to the corresponding period of the previous year. increased by 4 percent. Also, since September of this year, the possibility of formalizing vehicle rental contracts has been created in the "E-

Ijara" electronic service. As a result, 102 transport lease contracts worth 74.2 billion soums were registered in the last 20 days.

102.7 billion soums of personal income tax was calculated on the basis of 162,000 contracts as a result of accounting of rental contracts in the tax authorities, which is 27.4 billion soums or 36, compared to the corresponding period of the previous year. increased by 4 percent. Also, since September of this year, the possibility of formalizing vehicle rental contracts has been created in the "E-Ijara" electronic service. As a result, 102 transport lease contracts worth 74.2 billion soums were registered in the last 20 days. As a result of the introduction of the single electronic national catalog of products (goods and services), a single national electronic catalog of 259,900 products (goods and services) was formed in the "Tasnif.soliqu.uz" system. As of August 1 of this year, 98,600 of the 180,300 ONKTs in active use were incorrect, of which 93,800 of them were provided as of September 1. The digital marking system was gradually introduced in all processes of sales of alcohol, tobacco and beer products. Also, 1.5 bln. Marked products are manufactured and sold.

As a result of the introduction of the system, it was observed that the realization indicators of 51 alcohol product manufacturing enterprises in 8 months of 2022 increased by 7% compared to the same period last year, and in 8 imports by 47.6% and in 26 beer producers by 11%.

In accordance with the decisions of the Cabinet of Ministers No. 148 and 149 of April 2, 2022, measures to introduce digital marking systems for household appliances (April 15, 2022) and medicines are ongoing. A total of 2.1 million branded products were sold by 71 manufacturers and 96 importers. Also, 50,600 branded medicines were produced by 6 local manufacturers.

In particular, automation of tax reports (Khorazm experience, etc.) a) Cadastral Agency data collection and through the "E-privilege" program (cadastral number, land area, category, tax rate, date of new emergence or cancellation of the right, privileged area) reports of 66,500 non-rural land tax payers in the republic were fully automated, 2,800 (4.2%) submitted independently. For information: this indicator is

97% for the republic, and an interactive service is being created for 1,875 (3%) taxpayers with plots of land located in the arable and pasture zone, not intended for agriculture.

b) As a result of the integration of electronic invoices, online cash register technology, marketplace and customs declarations, the tax report is 100% for 359.4 thousand taxpayers across the country, without taking into account the deductible income of taxpayers and the application of different rates. fully automated. Of these, 121,600 or 33.8 percent made independent changes to the reports. It is assumed that the existing problems will be completely eliminated as a result of the unification of the rates from the next reporting year, and the reports will be prepared by the tax authorities.

v) VAT reporting for 156,300 payers was 100 percent automated by introducing electronic invoicing, online cash register technology, "marketplace" system data, and real-time data exchange with the State Customs Committee. 19.9 thousand (12.7%) of these taxpayers made independent changes to the reports.

g) The property tax report was 100.0 percent for 61,900 payers across the country, fully automated through the compilation of information from the Cadastre Agency and the "E-privilege" program. Of these, 13,600 (22%) independently made changes to the submitted reports. Also, 46 types of interactive services provided to taxpayers were expanded, and taxpayers used them 93.4 million times (including 33.6 million times when paying taxes).

The number of people registered for self-employment is 1.9 million. reached 779,000 people (the number of people registered this year). In order to further improve the tax administration and compensate for the losses due to the reduction of the VAT rate, in 2023, the necessary new instruments for the improvement of the concept of the interruption of the VAT chain (Tax gap) and the precise definition of the working mechanisms, including the right to correct the VAT "zachet" amounts, will be introduced by the tax authorities. give to the authorities.

Today, the amount of the VAT chain break is

21.2 trillion soums, and the non-introduction of this norm will continue to cause huge losses to the budget. Transition to the calculation of the tax base based on the market price. Today, in order to effectively implement the system of price formation based on market principles and to protect the rights of honest taxpayers and consumers, as well as to create equal conditions for business activities aimed at reducing the hidden economy, an automated system for determining the market price of goods (services) without a human factor has been put into practice. should be introduced.

For example, according to the Customs Committee, the invoice value of imported goods in the amount of 262.7 million dollars by 387 economic entities in 2,670 cases compared to the declared value of the goods in the exporting country is 60.7 purchased at an increased price of millions of dollars. Due to this amendment, the taxable base of the profit tax will be increased by 669.0 billion soums only at the expense of the importers themselves. Transition to the full implementation of the CIS and "E-active" system (not to extend the period of liability application on March 1, 2023). As a result of the reduction of the VAT rate by 3 percentage points, it is expected that the amount of "receipt" between the 15 percent rate and the 12 percent rate will exceed 3 trillion soums in the next year.

Without an electronic tracking system, it will not be possible to control the balance of goods. In addition, only 112 enterprises, which are segmented at the expense of those engaged in the underground economy, made a turnover of 1.8 trillion soums in 7 months and reported that they have a balance of goods of 1.9 trillion soums (negative difference the amount is 272 billion soums). Only 2.5 bln. soums of VAT and 4.4 billion soums of profit (total of 6.9 billion soums) were paid.

Conclusions and suggestions

It is expedient to give the state tax service authorities the right to conduct unscheduled short-term checks on the compliance of the actual number of tax-paying employees with the number of employees reflected in the tax report without prior agreement with the specially

authorized bodies. Improvement of administration for vehicles moved without waybills.

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