



# Specific peculiarities in the tax administration of the mechanism for the collection of tax debt in the development of digital infrastructure.

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## ABSTRACT

In the context of the development of the digital infrastructure, the specific features of the tax debt collection mechanism in the tax administration were studied in this article, the main focus is on the role of tax legislation and the obligations of taxpayers. Also, conclusions were drawn on general problems, including the need to improve the enforcement of tax obligations and tax evasion, and the need to make tax legislation and tax rules more precise and simpler. At the same time, some important reforms were studied and scientific-practical conclusions and proposals were developed on foreign experience and its application in our country.

## Keywords:

Tax liability, tax policy, tax revenue, analysis, indebtedness, efficiency, optimization, tax benefits, tax rate.

## Introduction.

Taxes are the main place in the formation of budget revenues. Therefore, it is necessary to formulate budget revenues on time, in full, without various conflicts, in legal ways. In this case, the collection of taxes and payments made by taxpayers is of great importance. It is not a secret for anyone that the present-day principles of taxation are the main thing of our state in the process of supporting entrepreneurship and small businesses and liberalizing their activities, reducing the impact of taxes and fees on their activities, that is, the tax paid by any economic entity regardless of the form of ownership, becomes the basis for ensuring its full economic freedom. Since our years of independence, great importance has been attached to preventing the growth of debt, especially tax debt.

## Literature review.

We have tried to study the scientific research carried out within the framework of the topic of improving the implementation of tax obligations.

Tax liability-the total amount of tax debt to the state of an individual, corporation or other legal entity. Income tax, sales tax, and capital gains tax are all forms of tax liabilities (Johnson, 2022).

The definition of a tax liability is the amount of money or debt that an individual or legal entity owes to the state on a tax basis (Josepson, 2022). Hence, the perceived tax obligations go towards tax evasion. That is, within the framework of this study, we will try to reveal the economic essence of the concept of tax evasion. Tax evasion refers to a large-scale activity carried out in order to illegally reduce the tax obligations of individuals or legal entities. Tax liabilities are the standard and legal aspect of

tax systems, and tax evasion is a criminal act that fraudulently seeks to avoid or reduce these liabilities.

Tax evasion has been common everywhere throughout history. The term "tax evasion" includes a wide range of activities by those who do not want to pay a fair share of taxes (Ovusu et al., 2019). This is an attempt to break the law in order to reduce taxes. Reducing income, overstating deductions, and manipulating financial documents are examples of tax evasion strategies (Ozili, 2020). Nevertheless, the amount of income lost by tax evasion can be large in any country.

Our modern society is faced with various problems related to rapid economic and social changes, globalization, digitalization, new business models, taxpayer mobility, recovery from the pandemic and the context of conflicts. As a result, governments and tax authorities around the world should pay more attention to improving the efficiency of the tax system by strengthening tax discipline through innovative methods of tax collection and the effective use of fiscal resources (Sirman et al., 2021).

Tax obligations and transfers mean that taxpayers are willing to file clear, satisfactory and complete declarations in accordance with tax laws and regulations specific to a particular tax jurisdiction (Ojo, 2016). This means that tax obligations and transfers are ready to agree to the tax laws and regulations of taxpayers without being forced to submit declarations, and to conduct an adequate transfer on time. In other words, failure to comply with tax laws and regulations creates a scarcity of money transfers or direct evasion.

### **Research methodology.**

In the analysis process, methods of statistical grouping of data, comparative and trending analysis were used. The article provides a comparative analysis of the scientific and theoretical views of economic scientists aimed at ensuring urgent issues of improvement of tax

administration.

### **Analysis and results discussion.**

The tax mechanism of our republic is faced with the task of providing the state budget with the necessary income on the one hand, and stimulating the activities of taxpayers on the other. To carry out these tasks, it requires increasing the stimulating role of taxes with economic reforms in the tax system, improving the mechanism of applying tax collection methods in ensuring their stable fall into the budget system, optimizing tax collection, reducing tax debt and alleviating the tax burden. Islohots in the tax system are of particular importance in the improvement of tax administration in our country. Tax Administration includes the economic relations that arise between taxpayers and state tax service authorities regarding the collection of taxes and mandatory payments to the state budget in accordance with tax legislation and control over their full and timely payment. The need to study the improvement of tax administration in the framework of scientific research in the reduction of tax debt, in its term and in the full collection of taxes is justified by the following problems:

1. The fact that the forms of tax reporting were not improved and did not fully automate the tasks.
2. The presence of a tendency to increase tax debt.
3. The presence of the need to improve tax legislation.

There are actions carried out by the State Tax Service Authority from the date of the occurrence of the tax debt of legal entities and individual entrepreneurs, in which, within 3 working days from the date of the occurrence of the tax debt to the debtor, the warning submits the application with a direct visit or sends it through the postal service or electronically to The debtor sends an electronic incasso assignment to his bank account within 3

working days. Sends an electronic assignment to the currency account on the sale of foreign exchange funds and their orientation to the tax debt. The recognized tax debt reflected in the warning application is subject to an error in the property of the debtor by the decision of the State Tax Service Authority at the expense of tax debt in case of incomplete payment by the debtor within 15 days from the date of submission of the application.

On the basis of the analysis, the debtor arising for the realization of the goods of the debtor, for the work performed and the service rendered, for non-payment from the duty officer, for the transfer of funds to a third party or for the non-delivery of goods on the transferred funds, for the failure of the work performed or for the In this case, the court is obliged to send the document to the Bureau of mandatory enforcement in three working days for execution. Based on the analysis, the tax debt determines the circumstances of the write-off of assets in its possession in order to avoid paying taxes before its occurrence, and submits a statement to the court on the payment of levies on the account of tax debt. In this case, the court participates in the proceedings in defense of the interests of the state and is obliged to send the court document for execution within 3 working days.

Within 30 days from the date of issue of the warning application, the tax debt reflected in the application will enter an online application in electronic Taz to the court to focus the tax debt on the property of the debtor in case of incomplete payment. In this case, the focus of tax debt on recognized debt on the property of the debtor is carried out on the basis of the decision of the State Tax Service Authority, and the decision is sent directly to the Bureau of mandatory enforcement for execution within three working days at a postal service or electronic inspection. A tax debt severance claim is a recognized debt if no objection is

made by the debtor within 10 days from the date of submission. Within 15 days, the court will receive a verdict of acceptance or refusal to accept the proceedings. In this case, the court electronically sends an online reference to the court, reflecting the unpaid balance amount of the tax debt reflected in the application on the date of holding the court established in the decision on admission to proceedings, and participates in the proceedings on the basis of the DSI power of attorney, protecting the public interest. Enters into a petition again, eliminating the shortcomings of the ruling on refusal of admission to the proceedings.

In connection with the residual amount in the electronic court document sent by the court on the payment of the tax debt to the mandatory collection, The Bureau of mandatory enforcement sends an electronic reference to the territorial Department. In cooperation with the mandatory enforcement bureau, it carries out enforcement actions on the basis of a court document. (to treat and trade his property, to focus the collection on his debtors, and to focus on his Founders, to impose a ban on his exclusion). It forms the necessary information for the collection of tax debt to the budget on the basis of a court document, analyzing it on the basis of external source data and making it available to the mandatory executive bureau for use in the implementation of enforcement actions. In this case, on the basis of the data of Annex 4 and 5 of the VAT, the court document provides information on the assets of the 3rd person by analyzing the turnover of the bank, carrying out goods realizations, performing work or providing services, exporting or importing products through customs, making large cash transactions through special accounts.

Supervises the introduction of an application to the court for subsidy liability in order to direct the payment of tax debt to the head, founder or owner of the debtor on the basis of executive

documents on the impossibility of collection by the Bureau of compulsory execution. In doing so, by participating in the proceedings on the entered application, it sends the court document issued in defense of the public interest to the Bureau of mandatory enforcement for execution, and ensures and monitors the implementation of cooperation. Subject to the requirements of Article 48 of the Civil Code on executive documents returned by the Bureau of compulsory execution, the court draws up the document to the execution by submitting a petition for the subsidized recovery of the tax debt from the head, owner and founders of the debtor.

Files for bankruptcy proceedings and participates in the proceedings and in the meeting of bankruptcy creditors in defense of the public interest. In this case, the court manager of a bankrupt enterprise, controlling his activities, analyzes his third-person properties, a bank statement and takes the measure to add the debtor sums to the mass of the specified liquidation. The liquidation controls the validity of the conclusion made by The Breadwinner on the basis of Resolution No. 224 of the Cabinet of Ministers on the concealment of bankruptcy, the imposition of false bankruptcy and Bankruptcy from qast, and its submission to the court, the prosecutor's office and creditors. On the basis of the ruling of the court on the completion of the bankruptcy liquidation case, based on the information of the state service agency on the discharge from the State Register, It issues a decision on the write-off of the tax debt according to the requirements of the Cabinet of Ministers resolution 307 and focuses on enforcement.

Tax service bodies for the collection of tax debt to the budget of legal entities and individual entrepreneurs determine the source of the occurrence of tax debt, in which the debt is segmented into debts generated by the volume (goods produced or sold, work performed or

service provided), the use of resources (land, water, earthworks, buildings), wages or the tax. If the tax service authorities deducted debt from the volume (goods produced or sold, work performed or service provided) :

- analyzes the movement of funds in a bank account and considers for what purposes the tax part of the proceeds from the customer is spent;
- Analyzes Annex 4 and 5 of VAT, which considers that the money transferred corresponds to the account invoices reflected in Annex 4 and the cash received from the bank account corresponds to the account invoices reflected in Annex 5. In case of finding out the difference, the debtor will apply to the court with an application for a refund of the amount;
- studies export and import operas, in which the foreign partner on export operas learns that the funds came in full from the foreign partner, what goals the funds received were used for, what measures were taken on the non-cash funds that did not come in, that the contracts concluded on import operas were fully fulfilled, that the imported products were;
- studies the availability of tax debt with assets and analyzes the reason for the formation of more than the debtor's assets of the tax debt and studies the level of use of energy resources (electricity, gas) and analyzes whether it corresponds to the output of Works, Service or commodity realism;
- studies the activities of other business entities established by the head, owner and founders of the debtor and clarifies their solvency, studies the living conditions of the head, owner and founders of the debtor and clarifies solvency, and takes measures to levy sources of funds determined by the results of the study and analysis on the budget at the expense of tax debt.

If the Tax Service Authority arose on the fact that the tax debt used Resources (Land, Water, subsoil, building) :

- handles all assets (cash, movable and

immovable property, cash and property in person 3) and studies resources in possession or use (land area, buildings and structures, water resources and other assets) to generate income, by whom, for what purpose, income is reflected in the midorin and reports (income on rent, etc.);

-considers the level of use of resources in its possession, studies its assets that have passed into and out of possession during its activities and considers the legal formalization of its transactions, and takes measures within the competence to recover tax debt at the expense of assets identified as a result of study and analysis.

If taxes and fees accrued from wages were subject to tax debt:

- to cases where wages are paid and income tax is left without payment, and after the formation of debt, the salary is calculated or paid, and according to which goods you have realized, what work you have done or what service you have provided, the employee determines whether debts have arisen from the wages accrued to the servants;

- studies the standard of living of workers and servants, whose debtor's salary is calculated, and, if necessary, speaks with them to clarify the methods of working in reality, receiving wages and payment, and takes measures to recover funds determined by the results of the study and analysis at the expense of tax debt.

In the context of the development of digital infrastructure, the collection of tax debts is an important task for the state. Since most operations and transactions are conducted in a digital environment, tax authorities must adapt to effective tax Control and collection. Several aspects must be taken into account to collect taxes related to digital infrastructure. It is considered to establish the correct taxation mechanism, in which it is important to determine which types of transactions and transactions in the digital sphere are subject to

taxation. To do this, special laws or regulations that regulate the digital economy can be used. And in technological monitoring, in order to effectively collect taxes, tax authorities must use modern technologies to monitor and analyze data. This includes the use of special programs or algorithms to determine tax liabilities and arrears. In international cooperation relations, cooperation between countries is important in terms of international relations of the digital economy. Organizations such as the International Tax Administration Association are engaged in the development of international standards for taxation of the digital economy and the exchange of tax information, and it is necessary to establish relations with these organizations. And when developing a legal framework, it is necessary to develop and improve the appropriate legislative framework for the effective collection of tax debts in the digital environment. This includes laws governing e-commerce, digital services and data transmission, as well as protecting taxpayer data. In the mechanism of increasing tax awareness, it is important to ensure tax awareness among the population and entrepreneurs on Taxation in the digital environment. This can be achieved by providing detailed information about information companies, consultations and tax obligations in the field of digital economy. The integration of digital technologies and the development of appropriate strategies will help tax authorities effectively levy tax debts in the context of the development of digital infrastructure.

### **Conclusions and suggestions.**

Problems associated with the implementation of tax obligations in Uzbekistan affect the economic development of the country.

In addition to the following, the offer is again recommended in sifra:

-to extend the procedure for imposing a ban on the property of the debtor in relation to tax debt to individual entrepreneurs and individuals;

- limitation of the rights of debtor individuals to use paid public services and certain political rights, as well as to participate in e-commerce;

-when a lawsuit is brought to economic courts, the court is usually limited to the issuance of a decision on focusing only on property (for this it is a state duty), when an economic Court is issued, the court is obliged to make a decision not only on the recovery of the taxpayer's property, but also on the application of more stringent

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