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# Issues of expanding the tax base and increasing its efficiency by improving services to taxpayers

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**ABSTRACT**

In this article, special attention is paid to further reducing the negative impact on the competitiveness of the republic's economy by gradually reducing the monopoly on commodity and financial markets, improving the efficiency of the system of granting benefits and preferences, as well as reducing the regulatory burden on business entities and radically improving the interaction of taxpayers in the implementation of tax administration and the fulfillment of tax obligations of the republic.

**Keywords:**

tax, fiscal policy, budget, tax administration, tax potential, regulatory analysis, positive analysis, tax burden, representative tax rate, average rate, tax reporting, tax revenues, tax benefits.

**Introduction:** Tax revenues are the main source of income formation of the budget system. In modern conditions, it is designed to ensure the fulfillment of the state's obligations to develop the economic potential of the state and municipalities and to solve social problems. The need to expand the tax base in conditions of budget execution at all levels leads to increased attention to the effective operation of the tax system, which is mainly determined by the organizational and legal conditions of tax management and the quality of tax administration.

Analytical generalization of the development of theoretical rules in the field of service to taxpayers and the practice of using new tools to scientifically substantiate a set of measures aimed at increasing the effectiveness of tax control with the active introduction of information technologies into the activities of tax authorities, and taxpayers, as well as the competent state will be to implement new trends in the interaction of subjects of tax relations, using the approach of tax risk

management for tax payers and services of tax authorities.

**Analysis of literature on the topic**

Within the scope of the topic, the main studied economic category of taxation is the improvement of service to taxpayers in the tax administration, let's dwell on the definitions given in relation to the improvement of service to taxpayers.

In the research work of I.A. Ergashev (2023), importance is attached to "the use of modern means of timely and full budget allocation of taxes in providing services to taxpayers." In particular, tax authorities to encourage voluntary tax discipline of taxpayers, assess the activities of taxpayers through the Risk Management Information System (RMIS) and satisfy the needs of all categories of taxpayers based on the voluntary fulfillment of tax obligations. and the issue of creating trusting relations between taxpayers is focused as a separate research area.

According to F.B. Akhmedov (2023), the hidden economy can be reduced by using legal and

financial instruments to prevent tax evasion in providing services to taxpayers in our republic. S.F. In his scientific research, Nazarov (2023) analyzed the content of the conclusion drawn up by the official conducting the audit on the results of the chamber tax audit in providing services to taxpayers, the information that served as the basis for the audit initiative, and the taxpayer or improved by introducing norms regarding the display of the results of the study and analysis of information (documents) requested from third parties

In particular, according to the great classical economist Adam Smith (1992), 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.

Y. Schumpeter, within the framework of the theory of economic development, 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. According to Tokarev and Maninalar (2015), 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.

The American economist Naisbit (2013) defines the export potential of the enterprise as a dynamically changing component of the 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, the level of profitability in the far and near foreign markets. provides stable trade volumes.

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.

As Vishnevsky (2019) admits, in the context of 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." 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".

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 take."

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

In order to provide services to taxpayers, it is necessary to create a procedure for the formation of tax reports by tax authorities according to the choice of the taxpayer. This procedure describes the procedure for forming a tax report of value added tax, turnover tax (with the exception of taxpayers who have switched to paying a fixed amount of tax) and property and land taxes levied by legal entities by the tax authority. defines. Procedural requirements should not be applied to the cases of preparation and submission of revised tax reports at the initiative of the taxpayer or as a result of tax audits. The procedure for the formation and submission of revised tax reports at the initiative of the taxpayer or as a result of tax audits is determined in accordance with legislation. We have defined the following main concepts separately. In this case, internal

sources are tax and financial reports submitted by taxpayers, timekeeping, tax monitoring, inspection and tax audit results in the information systems of tax authorities, as well as electronic invoices, online cash register technology, electronic payment checks, "E-privilege" program of tax authorities and other sources not prohibited by law are considered to be information. At the same time, we need to give a definition of external sources, that is, the definition of bodies, institutions and organizations that are obliged to provide information to tax authorities in accordance with the Tax Code of the Republic of Uzbekistan and other legal documents. is referred to as data. Another basic definition is the choice of the taxpayer, that is, the right to form (compile) relevant tax reports at his own will or by the tax authorities, and together with it there is a tax report formed by the tax authorities. includes documents automatically formed by tax authorities on the basis of internal and external sources, which serve as a basis for determining the tax obligations of taxpayers and tax agents for the current tax period.

In the procedure of formation of tax reports by tax authorities, indicators of tax reports are formed based on information from internal and external sources in the section of tax types.

According to Article 268 of the Tax Code of the Republic of Uzbekistan, the amount of value added tax, which must be transferred to the account, is determined separately and (or) proportionally according to the choice of the taxpayer. In this case, the tax report is automatically generated by the tax authority according to the proportional method, and it is possible to select the method and enter the indicators separately. When there is a change in the tax base (calculated tax amount) during the property and land tax tax period, or when tax obligations arise, as well as when a new property right is state registered, legal individuals shall submit a specified tax report to the tax authority in the manner prescribed by the Tax Code of the Republic of Uzbekistan. Tax reports on property and land tax are drawn up by tax authorities for those who are recognized as taxpayers for these types of taxes.

In order to approve the tax report prepared by the tax authority by the taxpayer, tax reports are prepared by tax authorities and sent to the personal office of the taxpayer in accordance with the picture presented in Figure 3.4.

The taxpayer or his authorized representative confirms the correctness and completeness of the tax report prepared by the tax authorities or, if there are objections, processes the tax report and submits it to the tax authorities. In the event of circumstances leading to a decrease (change) in the amount of tax calculated in the tax report prepared by the tax authorities for the purpose of making changes to the tax report prepared by the tax authorities, incorrect or incomplete information and (or) in the event that errors are detected, as well as in the case of differences in taxation objects and objects related to taxation or in the tax base according to the taxpayer's accounting documents, it is necessary for the taxpayer to this tax report corrections are made and the report is submitted to the tax authority. The responsibility for the correctness of the information provided in the tax report rests with the taxpayer or the tax agent. If, during the pre-audit analysis, discrepancies and/or errors are detected between the tax report prepared by the tax authorities and the updated information in the tax authority, the taxpayer shall make the necessary corrections to this tax report and submit to the tax authority the clarified tax report or the justification for the identified discrepancies. should be presented. Regarding the obligations of taxpayers, taxpayers must enter the indicator numbers necessary for the formation of tax reports through interactive services in the personal offices of taxpayers no later than the tenth day of the month following the reporting month and use the privileges specified in the legislation. using the information systems of tax authorities, it is necessary to take into account the tax benefits based on a special identification code for each type of tax benefits, with the exception of the benefits given to goods (services). After confirming the correctness and completeness of the tax reports prepared by the tax authorities, they are responsible for not making the necessary corrections in accordance with the procedure established by the

legislation. According to the procedure for accepting the tax report prepared by the tax authority, the tax reports prepared by the tax authorities must be approved by the taxpayers through their personal office without delaying the deadline for submitting the tax report established by the Tax Code. Taxpayers will have the opportunity to determine whether the tax reports drawn up by the tax authorities have been received through their personal office.

Until the end of 2021, the tax authorities implemented lease agreements with the help of appropriate programs and encountered several problems, but by now, a platform has been created directly online, and conveniences have been created for taxpayers. Through this platform, practices are being implemented in real-time mode saving time. In particular, the formalization of contracts will be formed on this platform itself, and there will be no need for formalization in paper form.

Accounting of lease agreements by tax authorities is carried out in order to determine the tax base and correctly calculate tax liabilities. Tax authorities for accounting of rental agreements are usually done online. In this case, it is not necessary to provide a copy of the lease agreement, the platform itself is formed. It should specify the term of the contract, the rental price, the terms of use of the rented property and other important conditions. When calculating the rent, the platform itself has the functions of calculating the tax and sending notifications to the taxpayer in electronic form. This platform may require you to submit various rental-related reports, such as profit and loss statements, property movement reports, etc. In addition, tax authorities may prepare income tax, property tax or other reports related to rental assets. Accounting for rental agreements with the tax authorities is important to ensure the correct calculation of taxes and to prevent tax violations. Correctly filling out the necessary documents and providing the necessary information on time will help to avoid tax problems and disputes with tax authorities.

Improving tax administration services to taxpayers will help to increase the efficiency of the tax base. This can be achieved through

various measures, for example: The simpler and clearer the procedures of the tax administration in terms of simplifying the procedures and reducing the bureaucratic burden on taxpayers, the less chance of errors and underreporting by taxpayers. It helps in the development and implementation of electronic services and online platforms for filing tax reports and inquiries, reducing the time and costs of taxpayers applying to tax authorities. It helps taxpayers to correctly assess their obligations and avoid violations by providing more convenient and understandable information about tax obligations and rules. Qualified personnel in the training and support of tax professionals in the field of customer service can effectively solve the problems of taxpayers, which helps to increase their satisfaction and compliance with their tax obligations. Improving taxpayer services not only helps to optimize the interaction between tax authorities and taxpayers, but also can increase the efficiency of tax collection and increase the tax base.

The quality of tax service that is convenient for taxpayers plays an important role in their participation in interaction with tax authorities. It is important to provide quality service with two main points: the development stage of the service, which is implemented directly, and helping taxpayers during its work (various points to solve the problems that arise). In world practice, various methods are used to achieve a customer-oriented approach to design development. For example, in some countries, such as Singapore, the most obvious is to ensure that taxpayers pass the service test. With this approach, there may be problems with the lack of need for the service being created, as well as the level of development of digital skills. In the development phase, various experts can be involved in the organization of activities such as consultations or measures. A similar experience can be observed in France or Germany. In this case, on the one hand, it is possible to get practical recommendations that really work from the community of experts (the process of service development and implementation affects not only the technical side of the issue, but also the legal, financial, etc.). At the same time, experts may not be aware of the needs of

taxpayers to develop and improve new digital services, which is a disadvantage of this approach. In conclusion, it should be noted that, first of all, one of the problems of using fiscal instruments in providing services to taxpayers is the complexity of introducing and using the system of these instruments. This may require significant changes in the accounting system of enterprises and organizations and special tools. One of the main solutions to this is for enterprises and organizations to turn to experts in the field of fiscal instruments for recommendations and support in the introduction and support of the accounting system. It is also necessary to pay attention to the possibility of using electronic or web solutions that simplify the implementation process and reduce costs. The second problem is the need to regularly update and maintain fiscal instruments in accordance with changes in legislation and the requirements of tax authorities. This can be a time-consuming process that requires time and resources. As a solution, enterprises and organizations should regularly monitor changes in legislation related to fiscal instruments and update their systems accordingly. It is also important to use information and resources to help you update and maintain your system. Another problem may be the potential for fraud and abuse of fiscal instruments, such as falsifying data or creating false accounts. As a result, the solution is to use reliable and secure fiscal instruments to prevent fraud and abuse. It is also important to train the employees of the organization and give them instructions on the correct use of fiscal instruments and fraud prevention. The use of fiscal instruments to serve taxpayers may face some challenges, but with the right approach and support, an efficient and secure system can be achieved.

### **Conclusions and suggestions.**

1. In the reform of the tax system, it is necessary to analyze the current tax system and identify its shortcomings, and then to develop and implement a new, more efficient and fair system that will help increase tax revenues is one of the most important tasks. To provide services to taxpayers, to increase the level of tax awareness and, as a taxpayer assistant, to implement

educational programs and outreach activities that help residents and businesses better understand and comply with tax legislation. increase is important. This includes tax and budget training, seminars and distance learning. In order to improve the tax administration, it is necessary to improve the organization and work of tax authorities in order to manage tax revenues more effectively. This includes automation of processes, introduction of new information systems and training of employees.

2. It was justified that the provision of services to taxpayers in the tax mechanism is one of the necessary levers of the economic system and the objective necessity of taxes. The tax system, in turn, consists of a complex of taxes and mandatory payments that are in effect in the country, and their actual actions are expressed by the specific features of the tax policy in the process of forming the tax system.

3. The global practice of tax authorities creates ample opportunities to attract taxpayers to the digital economic environment. The very high level of development of digital tax services in Uzbekistan (most of the tax services have already been digitized by the Tax Committee) allows to work without an offline connection, as well as the creation of various mobile applications, and it is possible to pay taxes within the framework of applications and programs. It is possible to further improve the quality of these cases by applying new approaches to the development and monitoring stage, as well as by involving taxpayers in the digital environment.

4. One of the problems of using fiscal instruments in providing services to taxpayers is the complexity of introducing and using the system of these instruments. This may require significant changes in the accounting system of enterprises and organizations and special tools. One of the main solutions for this is for enterprises and organizations to turn to experts in the field of fiscal instruments for advice and support in the implementation and support of the accounting system. It is also necessary to pay attention to the possibility of using electronic or web solutions that simplify the implementation process and reduce costs. The second problem is the need to regularly update

and maintain fiscal instruments in accordance with changes in legislation and the requirements of tax authorities. This can be a time-consuming and resource-intensive process. As a solution, enterprises and organizations should regularly monitor changes in legislation related to fiscal instruments and update their systems accordingly.

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