The method of assessing the hidden economy and its application to the financial system

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ABSTRACT

This article describes large-scale reforms aimed at creating favorable conditions for doing business in the tax and financial sectors, improving the investment climate and further strengthening the confidence of business circles in our republic in recent ears. At the same time, such areas as underground trade and public catering, road transport, housing construction and repair, the provision of personal services were studied, scientific and practical conclusions and proposals were formed on foreign experience and its application in our country.

Keywords:	tax revenues, analysis, risks, efficiency, digital platform, methods and tools, advanced information and communication technologies, analysis, optimization, tax incentives, tax rate.

Introduction:

In the following years, special attention is being paid in Uzbekistan to reducing the contribution of the hidden economy, tax evasion and tax evasion by taxpayers, and effective implementation of measures to prevent them. . Systematic work is being carried out in the direction of strengthening the legal framework for reducing the underground economy, curbing the underground economy due to the results of digitalization of the industry, strengthening public control, legalizing underground jobs, and conducting control measures.

Review of literature.

J. Schumpeter (2007) suggests dividing into two types: the risk associated with a possible technical failure in production and the risk associated with the lack of commercial success.

A.K. Pokrovsky (2011) suggests the structural characteristics of risk for consideration: risk, risk propensity, risk sensitivity (vulnerability), interaction with other risks, available information about risk, amount of risk, risk-related costs (costs), identity risks.

Swedish economist K.F. Becker (2004) pointed out that the secret economy is an uncontrollable part of the informal economy, which means that they produce goods and provide services based on other forms of incentives. .

Aronov, Kashinlar (2004) in his research, studying the mechanism of collection of taxes and other compulsory payments abroad and in the Russian Federation, the policy of working with taxpayers who refused to pay taxes, their rights and obligations, in the future every a taxpayer voluntarily developed practical recommendations on the obligation to pay taxes and applied these recommendations in the field of collection of taxes and other mandatory payments, proved it and implemented a number of practical measures.

However, with a completely different proposal from Jalonkinani (2012), Tashmatov in his book "On the role of taxes in the development of enterprises" recommends taxes and other

mandatory payments to stimulate the activities of business entities and reduce their debtor and creditor debts. and made scientific recommendations on improving recovery mechanisms by increasing their activity.

Andreeva (2017) researched the reasons for non-compliance with tax discipline by taxpayers, analyzed ways to increase tax knowledge, and suggested ways to improve service to taxpayers as a state partner.

Analysis and discussion of results.

The hidden economy is still a subject of serious analysis, both in terms of its economic value and its economic impact. The assessment of the hidden economy is based on research conducted in the field of economics. This discussion aims to recognize two main differences between the methods used by the legal system. That is, while these instruments serve, on the one hand, to determine the extent and nature of the hidden economy, on the other hand, they are also used to reduce its size and scope. These include interest rates, methods and cultural practices, etc.

In fact, today Uzbekistan uses a number of methods to assess and identify the hidden economy in its social system. In this regard, it is necessary to clearly distinguish between these different categories. They include: observable economy (types of economic activity that are directly or indirectly reflected in statistical observations, as well as those that are directly measured by statistical indicators); informal economy (work (service) activities carried out by households or individuals registered in accordance with the established procedure for the provision of services to the public); hidden economy (economic activity that is prohibited by law, is prohibited by law, and is deliberately hidden by state bodies in accordance with the requirements of the law) and illegal economy (economic activity that is prohibited by law or is carried out by authorized persons) The types of economic activity that are associated with criminal activity are as follows:

The types of economic activity that are observed are classified into groups: informal, hidden, and illegal. The list of illegal economic activities includes the activities of natural persons engaged in business and employment activities.

o l a d i. The informal activity of individuals is divided into two groups according to the principle of employment and self-employment:
- activities of individuals engaged in self-employment and self-employment, including the sale of goods and services to the public (market);
- the household's own needs (final use) and related activities.

The activity of individuals engaged in the sale of goods (marketplaces) is carried out by a lower-level organization, which has a lower cost, and therefore it is not possible to distinguish between labor and capital costs. Labor relations, if they exist, are not subject to conditions and formal guarantees, but are based on verbal agreements, collective bargaining agreements, and the definition of working hours and procedures.

Households' own needs (final use) include the production of agricultural products (farming and forestry) and the processing industry, the construction of their own homes, as well as the provision of conditional services (conditional rent) for living in their own homes.

Hidden economic activity is the activity of enterprises and organizations (legal entities) registered with state management bodies and whose reporting activities (sales and other indicators) are completely or partially concealed, as well as those registered with state management bodies. Enterprises (individuals) that are engaged in reporting, have relatively high levels of organizational and operational efficiency, and operate in larger companies are more likely to conduct their activities independently.

Illegal economic activity is the production, sale and storage of goods and services prohibited by law, as well as the illegal types of activities that are permitted by law and that are carried out in accordance with the relevant permit. They include arms trafficking, drug cultivation and sale, prostitution, smuggling, and activities related to the production and provision of services to people with special permits (production of alcoholic beverages, provision of medical services, poaching), and others.

However, the impact of illegal activity on the economic balance of supply and demand, as well

as on key macroeconomic indicators - economic growth, unemployment, and inflation - is a significant factor in the economy. For this reason, international experience has shown that there is no need to distort macroeconomic indicators by classifying illegal economic activity, and this Methodological dispute is based on a statistical assessment of illegal economic activity in the Republic of Uzbekistan. The observed economic performance can be directly and indirectly measured by statistical methods.

Direct observation (household observations, economic development observations of individuals, specific observations of enterprise activities, observation of points of sale and service provision, etc.) or by means of statistical methods (results of physical and psychological examinations, registration and Licensing is based on the assessment of the intended use of the resources (e.g., patents, legal registries, etc.). The direct method of evaluating the performance of a given organization is based on the direct calculation of the results and the analysis of various economic indicators. Direct methods may include the labor cost-based bank statement method, the cash-based net method, the resource-based method of production, the goods-to-goods method based on the movement of labor-intensive products, and others.

The specific characteristics of economic processes, sources of information, and other influences that determine the observed economic growth are recognized as a single method, and thus, together with direct and indirect methods, it is possible to widely use it.

The non-governmental economic activity is based on the information sources, including the statistics of the non-governmental sector, the statistics of the observations of the individuals and the statistics of the households on the employment of the non-governmental sector. It is necessary to conduct special observations of the population, which will increase the level of knowledge of the population. The assessment of the economic activity of the rural economy in the rural economy is carried out by the following measures:

- the cultivation of rural crops;
- number of animals and poultry;

- conducting special observations to determine the conditions for the cultivation of agricultural products (grain crops, vegetables, potatoes, carrots, apples and berries, etc.), livestock (meat, milk, eggs, etc.), fish and poultry in natural conditions.

This winter farm is to sell all or part of its products, therefore, it can be done by householders. The main quality of the formation of a national team is the use of the personal guidance of the employees and the public who are engaged in the activity. The formation of a clear and distinct group based on the personal preferences of farmers and residents is divided into two stages.

The first step is to create a list of all individuals and residents of the Republic of Karaganda, regions and the city of Tashkent, indicating the number of personal income tax credits. The number of farmers and residents on personal leave as of January 1 of the reporting year is determined by the form 1-DX "Report on the activities of farmers (personal leave) on personal leave" used in the state statistical observation of the population. The percentage of people who are selected to form a group is determined by the number of people who are selected, taking into account the individual characteristics of the people and the number of people who are selected. All such cases are closely related to the number of individuals and groups of individuals who have been observed. For example, the number of individuals (empty group) in the case of a case is 8,544, and the selection rate for this case is 1.1 percent. By doing so, the observation method selected 94 (8544 / 100 x 1.1 = 94) samples (sample size) from the sample.

The second stage is the identification of the personal characteristics of the individuals and groups identified in the first stage, and the compilation of a list of them. The personal wishes of the elders and the population, who are responsible for determining the status and representativeness of the population, are recognized by several citizens' meetings. Surveys and observations are conducted on the basis of the personal data of all identified individuals and groups, as well as on all legal

acts, regardless of whether they are organized or carried out by legal entities.

The distribution of the selected group's scores to the head group is based on the percentage of each group and each indicator of the survey. For example, the total number of farms in the region, including private farms and farms of the population, was 8,544 units, so the observations identified only 1.1 percent or 94 farms. The 94 farms surveyed yielded an average of 60 quintals of crops (q).

The distribution of the total yield of grain crops in the selected group of crops to the main group is given by the following formula:

$Q=(q*100\ \%)/w$

where:

Q – total yield of grain crops in the main group, quintals;

q – yield of the selected crop, quintals;

w – percentage of the selected crop (share of empty crop), percent.

$Q=(60*100\ \%)/(1.1\ \%)=5454.5$

So, according to the results of the observation, the total yield of the selected crop in the selected crop is 5454.5 quintals. Similar surveys are distributed to other groups of observational data. The types of agricultural products, cross-sections, natural appearance, price statistics, and basic price presentation of agricultural products.

Inadequate economic activity in the industrial sector means that households sell or use industrial products for their own business. The basis of household budget monitoring is the basis of household work, industrial expenditure, and household budget monitoring.

Households' consumption of industrial products is calculated as follows:

$V\_ux=\sum V\_i/K\_kux \times K\_ux \times N\_i,$

here d a:

Vukh - industrial work of households;

Vi – product obtained from the processing of i-goods (in kind);

Kkux is the number of observed households;

Kux is the number of all households in the country;

Ni is the purchase price of one product (market price).

The agricultural sector is a non-governmental economic activity that includes the production of agricultural products, livestock and poultry, and other food and non-food products, except for agricultural products, without a permit, and the activities of private individuals engaged in their own business. The following sources are used for statistical assessment of non-governmental economic activity in the field of education:

- Level 1 (JSh) (operational) "Survey of individuals engaged in education by occupation";

- 1st market (weekly) "Survey of selected individuals engaged in the sale of winter agricultural products and poultry";

- 1st market (weekly) "Survey of selected individuals engaged in the sale of livestock".

The monitoring is carried out by individuals who have a level of activity of 50% in the food market and 30% in the livestock market. Dissemination of the monitoring results to the general public is based on the number of cases in the food markets and the number of cases in the food markets. The number of sales of goods to the markets identified for monitoring (with a clear breakdown for each product) and the number of goods entering the markets (the report is submitted no later than the 5th of the month following the month of the market) are the market statistics. The main form of payment. The following is a basic estimate of the amount of money that private individuals who are engaged in the activity of farmers and grain markets have contributed to the economy.

where:

tg – the amount of money spent on the market by individuals;

qi – the amount of money spent on the i-good at a given point of sale;

pi – the price of the i-good formed as a result of observation;

mi – i -number of points of sale for the product;

d g – number of days of sale of the g-market;

g – market;

i – product.

The assessment is based on observations of the quality of food products sold by individual entrepreneurs (legal entities and individuals with a license). Such organizations have studied

the number of individual entrepreneurs who have previously registered and ceased their activities, which is about 10 percent.

The number of legal entities with a license is determined by multiplying the ratio of legal entities with a license and those with a license, determined during the monitoring process, by the number of individual entrepreneurs registered with the relevant bodies and whose activities have ceased. The number of individuals with permits to sell goods is estimated based on the following formula:

$Q_i = k_i \times q_i$, i = 1,2,...,n

where:

k_i - the number of individuals with permits to sell goods for the i-th year of production;

q_i - the amount of goods traded by individuals who have a permit based on the identification and surveillance system.

The service sector is a non-governmental economic activity that is registered in accordance with the established procedure for the provision of business and consumer services (freight and road transportation, tutoring and other educational services, medical services, rental of residential and non-residential premises, etc.) showing interests, etc.) includes the activity of a natural person. The statistical assessment of the non-governmental economic activity in the service sector is carried out using the following data sources:

- Service 4 (jsh) (c horak l ik) "Survey of individuals providing market services";

- 4th (Yat) (Food) "Survey on the transportation activities of private vehicle owners" ma' l um ote l ari.

The monitoring covers markets, market stalls, markets, markets, work and living spaces, households, as well as private homes and other facilities.

The following form is used to assess the interest rate of natural persons who have permission documents (registered). increase:

$Vn = Vn1 * Lns$,

$L_{js} = L_{rs}/W_{ru} *100\%$,

$Lns = Ljs – Lrs$,

here d a:

Vn is the amount of interest shown by the listed individual entrepreneurs;

Vn1 is the average amount of interest per user who has documents for monitoring permission;

Lns – the number of legal entities with authorization certificates;

Ljs – the number of legal entities engaged in the activity of providing accounting services;

Lrs – the number of legal entities with authorization certificates issued by the relevant bodies number;

Wru is the percentage of individuals who have been registered in the report during the monitoring period.

The validity and reliability of the results of the survey are checked by comparing them with other statistical surveys, such as household surveys, population statistics surveys, and other similar surveys.

Inadequate economic activity is the reason behind the gap between output and intermediate demand. It is based on the results of the observation of selected sectors with a high level of unemployment. The average consumption rate is determined by multiplying the production rate by the expert-assessed consumption rate coefficient (the ratio of consumption to production). The share of consumption in non-Russian economic activities is equal to the share of consumption in the annual accounts of large enterprises and microenterprises in the types of activities.

To assess the extent of hidden economic activity, it is necessary to conduct special monitoring of the activities of legal entities. The results of such personal observations are compared with official statistical observations, and the analysis of these results allows us to directly analyze the activities of legal entities and to make calculations based on their actual results. The study of the hidden economy in various sectors of economic activity is based on observations by a person familiar with the subject, which differ from each other in terms of the type of economic activity, the composition of the objects of observation, the subjects, and the survey.

The hidden economy of the agricultural sector is estimated by the following indicators: agricultural crops, perennial crops, livestock, poultry, fish, and livestock, which are managed by farms and other agricultural enterprises.

Conducting special surveys to determine the production of products. The basis for the formation of a selection group (head group) is the quality of the activities of the farm and other winter agricultural enterprises. The selection process of the ferries and other winter industry enterprises has been increased.

The first step is to compile a list of agricultural enterprises by type of economic activity (IFUT-2) of all agricultural enterprises and other agricultural enterprises operating in the Republic of Karaganda, regions. To determine the number of farms and other agricultural enterprises, as of January 1, 1-FX "Report on the activity of farms", 1-QX "Report on the activity of agriculture", 1-KBQX "Report on the activity of small enterprises and microenterprises in agriculture" ma'lumotlaridan yesmda Unified davlat register of enterprises and organizations (KTYADR) ma'lumotlaridan fodalaniladi.

By calculating the number of farms, farms and other small-scale enterprises, the percentage of the selected group is determined by the number of farms, farms and other small-scale enterprises that are observed in all these areas. The number of other agricultural enterprises is determined by a certain percentage. For example, if a sample of 662 single-digit numbers (empty balls) is selected, the sample size for this sample is 8.0 percent, so the sample size for each observation is 53 (662 / 100 x 8.0 = 53) selected households (known as a group).

The second stage is to select the composition (selected group) of the agricultural enterprises and other agricultural enterprises eligible for the provisions of Article 8 of this Procedure for each district, based on the number of farms and enterprises calculated in the first stage. The survey is based on the percentage of the selected entities in terms of the total number of units of the selected type of economic activity, which is the composition of the farms and other agricultural enterprises.

It is necessary to determine whether all types of economic activity of the monitored farms and other agricultural enterprises are still recognized by the State, and whether all types of economic activity of the farms and other agricultural enterprises are still being carried out.

The structure of the list of farms and other winter farms selected for observation based on the number of farms and enterprises calculated in the second stage is indicated by the MHOBT, KTUT, STIR, farm and enterprise numbers, and IFUT-2 classification. The collection of information is carried out strictly by observing the selected farms and other agricultural enterprises, and then distributing it to all the people living in the area. The distribution of the observation data into the head group is based on the percentage of each sample, IFUT-2, and therefore, each indicator of the sample. For example, the total number of farms (based on grain crops) in the region was 662 units, so the observations were 8.0 percent or 53 farms.

The 53 farms surveyed produced 265 quintals of grain crops (q).

The following formula is used to distribute the total amount of harvested crops to the main group (G) according to the following formula:

$$Q=(q*100\%)/w$$

where:

Q – total amount of harvested crops in the main group, quintals;

q is the sum of the total yield of selected crops, centner;

w is the percentage of households selected from the main population.

$$Q=(265*100\%)/(8.0\%)=3312.5$$

So, according to the results of the observation, the total yield of the main crop of the region is 3312.5 quintals.

Similar observations are made on the other indicators of the survey.

Based on the results of the observation, the reports are compiled into a single report, which is then compared with the state statistical reports prepared by the Ministry of Agriculture, Forestry and Fisheries and other agricultural enterprises. The difference that has arisen is the hidden value of the reporting subjects and its share is determined based on the following formula:

$$Y_i=Q_i/H_i*100\%$$

where:

Y_i – the hidden value of the reporting subjects for the i-th type of product;

Qi - the number of observations of a cross-sectional type of study that led to a general group;

Hi - the number of observations of a cross-sectional type of study that led to a general group.

This is the relative performance of two groups without any specific characteristics.

Conclusions and suggestions.

Tax inspectors are given the following powers: entering the territories and buildings related to the activities of business entities located in their territory, regardless of the place of registration in the tax authorities and the subordination of the tax administration, with the notification of them, in this case, control-cash equipment and (or) drawing up a document in accordance with the established procedure regarding the violation of the procedure for using payment terminals, the cases of non-representation in the tax report of employees performing labor activities;

when cases of land use without documents or in a larger volume than indicated in the documents confirming the right to the land plot are detected, calculating the land tax collected from legal entities on the basis of a joint deed with the involvement of cadastral authorities in the amount of ten times the established tax rates;

Involvement of the territorial divisions of the Ministry of Mining and Geology in cases of arbitrary use of underground resources and man-made mineral products, as well as arbitrary extraction of minerals without obtaining permission documents for the use of the subsoil conducting rapid control measures through.

The procedure for notifying the representative for the protection of the rights and legal interests of business entities will be canceled on the condition that information on the initiation of mobile tax inspections is entered into the "Uniform State Control" information system within 24 hours. legal documents related to tax audit are not required to be reviewed (agreement) by the legal service centers of judicial bodies.

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