



## Ways to organize the activities of a tax inspector attached to a mahallabay in Uzbekistan and improve mahallabay mechanisms

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### ABSTRACT

This article highlights the role and importance of interregional tax inspection in improving large-scale reforms aimed at creating favorable conditions for conducting business activities in the tax sphere in the country and further strengthening the confidence of business circles. At the same time, some important reforms in the organization of makhallabay work in the tax system of Uzbekistan are studied, foreign experience is studied, scientific and practical conclusions and proposals are developed on its application in our country.

### Keywords:

Tax policy, makhallabay, enterprise, tax revenues, risk analysis, risks, efficiency, digital platform, methods and tools, analysis, optimization, tax incentives, tax rate.

**Introduction.** In recent years, many countries, including Uzbekistan, have implemented significant reforms in the tax system. These reforms are often associated with the need to create a more efficient, transparent and fair tax structure that ensures economic growth, stimulates investment and ensures the collection of sufficient revenue for state functions. Reforms in the tax system play a decisive role in shaping the economic landscape of the country. In addition, a number of scientific research works are being carried out in world practice to improve the mechanisms of local government work. In particular, the relevance of the issues of implementing the principle of joint compliance with the rules for improving the mechanisms of local government work, developing an effective mechanism for stopping tax evasion, their insufficient theoretical and normative study, and their high practical importance in modern economic conditions are among the priority areas of research in this area.

### Literature review.

According to V.N. Yedronova and N.N. Mamikina, the following approach to the definition of the term "Tax policy" is: "a set of legal, economic and organizational measures of a tax subject, its attitude to tax policy..." [1].

According to S.I. Yuri and J. M. Beskid, the category "Tax policy" is variously defined as "activity", the organization of which is interpreted as the organization of taxes and tax payments to centralized funds of the state, legal regulation and monetary funds" [2].

V.P. Oreshin offers the following definition: "The tax policy of the state is used as a means of influencing economic policy, the economy. The main means of taxation are: the procedure for taxation of agents of reproduction, the level of tax rates for individual taxpayers, tax breaks for certain groups of the population, tax deferrals for obtaining state loans, etc. [3].

A.K. Pokrovsky (2011) proposes to consider the structural characteristics of risk: risk, risk propensity, risk sensitivity (vulnerability), interaction with other risks, available

information about the risk, the amount of risk, the costs associated with the risk (costs), the specificity of the risk.

The Swedish economist K.F. Becker (2004) noted the specificity of the underground economy, the informal economy - an uncontrollable part of the market economy, which produces goods and provides services based on other forms of incentives.

Aronov and Kashinlar (2004) in their study, having studied the mechanism of collection of taxes and other mandatory payments abroad and in the Russian Federation, developed practical recommendations on the policy of working with taxpayers who refused to pay taxes, their rights and obligations, and the obligation of each taxpayer to pay taxes voluntarily in the future, and proved this by applying these recommendations in the field of collection of taxes and other mandatory payments and implementing a number of practical measures.

However, with a completely different proposal from the ideas of Zhalonkin (2012), Toshmatov in his book "On the Role of Taxes in the Development of Enterprises" gave scientific recommendations on stimulating the activities of economic entities and improving the mechanisms for collecting taxes and other mandatory payments by reducing their receivables and payables and increasing their activity.

Andreeva (2017) studied the reasons for taxpayers' non-compliance with tax discipline, analyzed methods for increasing tax knowledge, and proposed ways to improve the service to taxpayers as partners of the state.

According to Kuznesov (2016), the taxpayer is a partner of the state, and without this being understood by tax authorities, it is impossible to increase the tax literacy and culture of participants in legal relations, Kalacheva conducted research on increasing the tax culture of the population by combating tax offenses, and examined the factors and main problems that hinder the increase in tax culture.

### **Research methodology.**

In the process of analysis, statistical grouping, comparative and trend analysis methods were used. The article analyzes the mechanisms of

the mahallabay work in the development of tax policy strategies as one of the urgent issues, using scientific research methods related to the strategic and tactical directions of tax policy development and its implementation.

### **Discussion of analysis and results.**

Today, the government is carrying out a number of reforms to ensure the stability of state budget revenues, reduce the share of the underground economy, eliminate problems in the entrepreneurship sector, and further improve tax administration.

In particular, during the visit of the President of the Republic of Uzbekistan to the Tashkent region, it was emphasized that tax administration should be organized within the mahalla. In addition, the Decree of the Administration of the President of the Republic of Uzbekistan No. AF-44 "On measures to increase the efficiency of tax authorities in the mahalla" was adopted on July 22, 2023. Information about the tax inspector attached to the mahalla

Step 1. Conducts a survey in order to clarify the subjects in the table data for the attached mahalla and organizes the registration of those operating without registration in the prescribed manner.

For example, when comparing the table data of legal entities (commercial) in the Gulbulok mahalla of Dekhkanabad district, it is determined that there are 18 instead of 22:

- a) these 4 non-existent entities are investigated by their residential address, and information on their actual business address is sent to the database (special bot) to determine the actual address of their actual business address;
- b) when comparing the table data of legal entities (commercial) in the mahalla, it is determined that there are 26 instead of 22, the information on their actual business address is sent to the database (special bot) to determine the actual business address of their actual business address;
- c) if it is determined that the 4 non-existent entities are not operating at all, the existing problems in the activities of the enterprise are studied in cooperation with the mahalla activists (assistant khokim) by their residential address;
- g) Explanations are given on the removal of entities from the state register in accordance with the established procedure, if the solution to the problems of their activities is difficult (outdated

existing technologies, lack of demand for goods and services).

Step 2. When it is determined that there are 12 rather than 15 individual entrepreneurs in the neighborhood compared to the table data:

a) these 3 non-existent individual entrepreneurs are investigated by their residential address and information on the actual address of operation is sent to the database (special bot) to determine the actual address of operation;

b) when it is determined that there are 22 rather than 15 individual entrepreneurs in the neighborhood compared to the table data, information on the actual address of operation is sent to the database (special bot) to determine the actual address of operation;

c) if it is determined that the 4 non-existent entities are not operating at all, the existing problems in the activities of the YTT are studied in cooperation with the mahalla activists (assistant khokim) at the address of residence;

g) if the solution of the problems in their activities is difficult (outdated existing technologies, lack of demand for goods and services), explanations are provided on the deregistration of the YTT in the prescribed manner.

Step 3. Compare the number of property and land tax payers in the table with the number of property and land tax payers in the mahalla.

a) When comparing the number of individuals paying property tax in the mahalla with the data in the table:

- it was determined that the number of property tax payers is not 763, but 803 payers. In this case, the data of an additional 40 payers will be sent to the Cadastre Agency by their actual residence address through the Tax Inspectorate;

- in the study, due to the fact that several objects were attached to one taxpayer, the number of property tax payers in the mahalla was 700, not 763, and it is explained that 63 payers should apply to the Cadastre Agency based on the mahalla reference book by their residence address to delete the objects incorrectly attached to the unique code.

b) When comparing the number of individuals paying land tax in the mahalla with the table data:

- it was determined that the number of land tax payers is not 782, but 802 payers. In this case, the data of an additional 20 payers will be sent to the

Cadastre Office by their actual residence address through the Tax Inspectorate;

- The study explains that due to the assignment of several objects to one taxpayer, the number of land tax payers in the neighborhood was 700, not 782, and that 83 payers should contact the Cadastre Office based on the neighborhood directory by residence address to delete objects assigned to them using an incorrect unique code.

*c) when comparing the number of individuals paying on the basis of the existing declaration in the mahalla with the table data:*

*- it is found that the number of payers is not 32, but 28 payers, and information on the location of 4 facilities in other mahallas is sent to the database (special bot) for identification;*

*- it is found that the number of payers is not 32, but 38 payers, and information on the location of 6 additional facilities in other mahallas is entered into the database (via a special bot).*

*Analysis of the tax base of a legal entity from turnover.*

*Step 1. The implementation of the forecast indicator determined by the type of tax is carried out in the form of an example below.*

*The AOS revenue and its share in the total forecast amount as a percentage:*

*The AOS forecast for the current month is 32 million soums and the actual revenue is 3 million soums or 9.4%, and the taxes calculated for enterprises that are expected to meet the forecast are studied;*

*- if necessary, carry out warning and explanatory work for taxpayers on the timely payment of taxes (payment by the 15th of the following month);*

*- explain the need to send a payment order to the bank for timely payment of taxes, otherwise the tax authority will collect it through a collection order and its consequences.*

*Step 2. The tax inspector attached to the mahalla compares the AOS enterprises in the area with the table data. Based on the reports submitted by the AOS enterprises, he/she will do the following:*

*- study the AOS enterprises that have not submitted the report by visiting their legal address;*

- if the enterprise is operating but has not actually submitted a report, the consequences of not submitting a report are explained and the report is provided;

- ensuring that tax reports of entities are submitted on time, and if necessary, advice is provided on re-submitting reports;

- if the enterprise has ceased its activities, it studies its causes and problems, takes measures to resolve them within its competence in the tax sphere, and finds solutions to other problems together with the assistant khokim.

Step 3. Analyzes the data in the table. In this case, the analysis is carried out in the form of the following example:

The AOS enterprise had a turnover of 544.4 million soums for 7 months, an average monthly turnover of 77.7 million soums, including 72.2 million soums in June and 69 million soums in July, which is -8.7 million soums compared to the average monthly turnover. The reasons for the negative difference of -3.2 million soums ( $69-77.7=-8.7$ ) and -3.2 million soums ( $69-72.2=-3.2$ ) compared to the previous month are being studied.

Income from the sale of goods (services) is considered an object of AOS. In particular, in terms of income from the activities carried out:

a) indicators of consumption of electricity and energy of production and service enterprises from the district Electric Networks Enterprise and gas from the Regional Gas Supply Enterprise for the corresponding months are obtained, and if the consumption of resources has increased and the turnover has decreased, the taxpayer is notified and the Tax Inspectorate is informed (via a special bot);

b) the ONKM is studied for the trade and service enterprise, whether it exists or not, and whether the existing ones are active or inactive. Also, after visiting and inspecting the trade enterprise, the average number of paid products is calculated;

c) issues an official warning regarding the identified cases in the activities and carries out explanatory work on the penalties established by law for committing such violations.

Step 4. The presence of ONKM and payment terminals in economic entities that make payments to the population in the combined

area is compared with the table data and the presence of ONKM in business activities is checked.

According to the data, out of a total of 9 enterprises in the mahalla, 2 of them have ONKM installed, and the remaining 7 do not have them. In this case, if it is determined that the products manufactured or services provided are for cash, which are not subject to the installation of ONKM, information is provided to the Tax Inspectorate with an official warning (via a special bot).

Conducts explanatory work on the penalties established by law for committing violations.

Step 5. Continuous monitoring of the continuous use of ONKM and payment terminals by economic entities (active or inactive), and in cases of failure to issue checks as a result, an official warning is provided.

Existing ONKMs are studied for those that issue 1 or less checks per day and the average check amount is less than 100 thousand soums, and the inspection is informed based on the results.

Preventing the use of ONKMs or payment terminals belonging to another business entity, and officially warning those who, despite the presence of payment terminals, accept payments to individuals' bank plastic cards through the "Click" service without using them. Conducts explanatory work on the penalties established by law for committing violations.

Analysis of the personal income tax base of a legal entity.

Step 1. The implementation of the forecast indicator set by type of tax is carried out in the form of an example below.

Step 2. Income tax revenue and its share in it in percentage terms relative to the total forecast amount:

- The forecast for the current month was 32 million soums, the actual revenue was 1 million soums, and 21 million soums should be collected at the end of the current month. Of this, the estimated income tax revenue from individuals for each entity and the possibilities of implementing the forecast are studied;

- if necessary, carries out warning and explanatory work for taxpayers on the timely payment of taxes (without touching the last day of payment);

- the payment order for timely payment of tax is sent to the bank, in case of failure to send, the tax authority will collect it through a collection order and its consequences are explained.

Step 3. The tax inspector assigned to the mahalla compares the income tax paying tax agents - enterprises in the region with the table data. He performs the following work on the identified discrepancies:

- studies 6 enterprises that have not submitted a report on site;
- studies the reasons for the failure to submit a report while the enterprise is operating and explains the measures to submit it within the scope of his authority.
- provides advice on ensuring that tax reports of entities are submitted on time, and if necessary, provides advice on re-submitting a report;
- if the enterprise has ceased its activities, studies its causes and problems, and takes measures to resolve them within the scope of his authority in the tax sphere.

Step 4. Analyzes the data in the table. In this case, the analysis is carried out in the form of the following example:

- the number of employees actually working is compared with the table data. In this case:
- the number of officially employed employees in the current month is compared with the average monthly number of employees and the previous months (the last two months);
- a survey is conducted at the registered legal address of entities that actually carry out their activities and do not indicate the number of employees in the tax report or whose turnover is low;
- in case of discrepancies in the monitoring of the number of employees, explanatory work is carried out to the entity on the legalization of its unofficial employees and citizens are assisted in obtaining employment on a contractual basis and thereby obtaining social protection.

Step 5. When analyzing the tax base for income tax withheld from the taxpayer by entities as tax agents, the following are taken into account:

- a) the average monthly salary in the table data is analyzed by comparing the number of employees in the official body with the monthly salary for each employee;

b) in cases where the minimum monthly salary (980 thousand soums as of September 1) is calculated (5 million soums/6 people = 833 thousand soums), the entity is explained by submitting a re-report;

c) cases where employees were not paid a monthly salary at all, despite actually operating and reflecting the number of employees in tax reports, are studied;

g) the monthly salaries calculated according to the table data are compared with previous months or the average salary, and the reasons for the identified difference are studied;

d) issues official warnings regarding identified cases of violations of the activities and carries out explanatory work on the penalties established by law for committing such violations.

Analysis of the social tax base of a legal entity

Step 1. The implementation of the forecast indicator set by tax type is carried out in the form of an example below.

The analysis of the social tax base revenue and its share in it in percentage terms relative to the total forecast amount:

Actual revenue is 79.7 million soums, of which the amount of the analysis of the social tax base is 16 million soums or 20% ( $16/79.7 \times 100$ );

The forecast of the analysis of the social tax base set for the current month is 79.7 million soums and the actual revenue is 16 million soums or 20%, and the taxes calculated for enterprises whose revenue is expected to be in line with the forecast are studied;

- for timely payment of taxes, a payment order must be sent to the bank, otherwise the tax authority will collect it in a mandatory manner through a collection order and its consequences are explained.

Step 3. The tax inspector assigned to the neighborhood compares the tax agents - enterprises paying social tax in the region - with the table data. In the event of identified discrepancies, he/she performs the following work:

- on-site studies of enterprises that have not submitted reports;
- studies the reasons for the fact that the enterprise is operating and does not submit

reports, and explains the measures to submit them within the scope of his/her authority.

- provides advice on ensuring that tax reports of entities are submitted on time, and, if necessary, provides advice on re-submitting reports;
- if the enterprise has ceased its activities, studies the reasons and problems, and takes measures to resolve them within the scope of his/her authority in the tax sphere.

Step 4. Analyzes the data in the table. In this case, the analysis is carried out in the form of the following example:

- compares the table data with the number of employees actually working. In this case:
- compare the number of officially employed employees in the current month with the average monthly number of employees and the previous months (the last two months);
- conduct a survey of entities that actually carry out their activities and do not indicate the number of employees in the tax report or that indicate a small amount of turnover;
- if a discrepancy is detected in the monitoring of the number of employees, explanatory work is carried out on the legalization of unofficial employees for the entity and citizens are assisted in obtaining employment on a contractual basis and thereby obtaining social protection. In this case, the possibility of refunding social tax paid from the budget to enterprises that employ citizens under 25 years of age (except for enterprises without a state share and budget enterprises) is explained.

Step 5. When analyzing the tax base for social tax calculated by entities, the following points are taken into account:

- a) monthly salaries per employee are analyzed by comparing the average monthly salary in the table data with the number of employees in the official body;
- b) cases where the minimum monthly salary (980 thousand soums as of September 1) is calculated less than (5 million soums/6 people = 833 thousand soums) are explained to the entity by submitting a re-report;
- c) cases where employees were not paid monthly salaries at all, despite actually operating and reflecting the number of employees in tax reports;

g) monthly salaries calculated according to the table data are compared with previous months or the average salary, and the reasons for the identified difference are investigated;

d) issues official warnings regarding identified cases of violations of the activities and carries out explanatory work on the penalties established by law for committing such violations.

### **Conclusions and proposals.**

Failure to fulfill these financial obligations in the prescribed manner by them will certainly lead to financial and legal relations.

1. Remove tax debts that are in the process of MIB and court proceedings from the mahalla inspector's responsibility.
2. Amend paragraph 5 of Appendix 2 to Resolution No. 704 of the Cabinet of Ministers of the Republic of Uzbekistan to include "non-submission of tax reports for nine months or submission of a "zero" report".
3. Introduce a mechanism for citizens conducting undocumented entrepreneurial activities in the region to fill out an application through the program and send it to the State Services Center. This will simplify the process of legalizing entrepreneurship and the tax inspector will assist the citizen in transferring the business entity. Introduce a system for direct payment of fees for state registration via tablet.
4. Create a state services questionnaire form for business entities wishing to terminate or resume their business activities in the "Soliq Mobile" application to generate data. In this case, the entrepreneur should enter the TIN or JShSHIR into the questionnaire and then implement a system for confirming the termination or rejection of the business entity through "FACE-ID" or "Fingerprint".

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