

TAX ADMINISTRATION IS A GUARANTEE OF DEVELOPMENT OF TAX POLICY

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Abstract

This article discusses the issues of reforming the tax system, improving tax administration in the country, as well as provides conclusions and recommendations for improving tax administration.

Key words: taxation, administration, reform, economics, development, strategy.

Introduction. The main goal of reforming the tax system in our country is to further develop production and stabilize the economy by reducing the tax burden on taxpayers. In each country, this goal can only be achieved through the implementation of consistent tax administration.

The Action Strategy for the five priority areas of development of the Republic of Uzbekistan for 2017-2021 has been developed on the basis of a clear analysis to further deepen democratic reforms and identify important priorities and clear goals for accelerating the country's development.

In this area of research, Luky Alfirman's research on the stochastic boundaries of tax administration is particularly noteworthy. In his view, the tax capacity of the tax potential, that is, the economy is expressed in the form of the formation of all tax revenues, taking into account the common features, using all the resources and opportunities [1]. In other words, the tax capacity is the amount of actual tax revenue, and the tax potential is the forecast amount of tax revenue obtained as a result of the regression analysis of stochastic limits. Scholars such as Enlison Mattos, Fabiana Rocha, and Paulo Arvate support Alferman's view and argue that the untapped tax potential is a measure of inefficiency but cannot be determined [2].

Research methodology. In the scientific paper, analysis and synthesis, systematic approach, abstract-logical thinking, economic analysis, grouping, expert evaluation and comparison methods were used.

Results and Discussion.

It can be said that the main task of the tax policy pursued in Uzbekistan is to ensure economic growth and its stability in the country. It is only when economic growth is achieved that it contributes to the development of production and its efficiency, increasing the living standards of the population. Therefore, in a market economy, the tax system must be constantly improved, taking into account the level of socio-economic development of the country.

As noted by President Mirziyoyev, "our main priority is to further strengthen macroeconomic stability and maintain high rates of economic growth, including the balanced state budget at all levels, the stability of the national currency and prices in the domestic market."

According to the strategy, one of the most important and topical issues is the scientific analysis of the implementation of tax reforms and improvement of tax relations in the context of renewal and modernization

of the country, thereby ensuring the stability of local budget revenues [3].

We know that local budgets are an important component of the Republican budget and are the financial basis for the activities of local governments. The activity of local budgets allows for the full satisfaction of local needs and their implementation in close connection with the implementation of measures taken by the state in a centralized manner. As local budgets are the main source of overcoming socio-economic problems in the regions and the economic basis of local government, they serve as a key factor in ensuring the effectiveness of fiscal policy by seeking additional sources of funding and ensuring the efficient use of available funds. A factor that ensures the sustainability of local budgets is to strengthen the revenue base. In the current context of rapid development, any state can guarantee its existence only if it has a certain system of values, and these values can guide every taxpayer to the main goals that the state must address [4].

Thus, the tax policy of the state is aimed at resolving issues that are contradictory and competitive. That is, on the one hand, taxes are collected in the state budget for economic development, social management and infrastructure projects by the state, on the other hand, the establishment of excessive tax rates, ie the growth of the tax burden has a negative impact on free economic development.

Revenues of local budgets consist mainly of local taxes, mandatory payments that perform the tax function, as well as other sources not prohibited by law. Local taxes and other mandatory payments:

- tax on the use of gasoline, diesel fuel and gas in vehicles;
- property tax; land tax; single land tax;
- the right to retail certain types of goods and fees for certain types of services.

Subventions, transferred revenues and subsidies allocated from the republican budget of the Republic of Uzbekistan are the revenues of the republican budget of the Republic of Karakalpakstan, regional budgets of regions and the city budget of the city of Tashkent. The tax on the use of water resources, the fixed tax on certain types of business activities, the excise tax on beer and vegetable oil produced in the Republic of Uzbekistan are transferred to the budgets of the Republic of Karakalpakstan, local budgets of regions and the city of Tashkent.

When tax policy leads to an increase in total

expenditures in the economy as a result of the formation of the tax structure, negative consequences can occur, leading to a decrease in the volume of production. The urgent issue that needs to be addressed now is not to further reduce the tax burden, but to improve its structural structure. It is necessary to assess the impact of various taxes on economic development. Taxes that hinder the formation of an economy based on advanced, innovative growth should be abandoned. It is necessary to apply taxes that do not hinder the formation of a progressive structure of the economy, the development of sectorial and regional clusters.

On the other hand, improving the efficiency of state budget expenditures is also a very important issue. Therefore, the new "Budgeting" under discussion is related to the development of social cooperation between stakeholders. The following institutions are expected to participate as objects of cooperation in this area.

In Table 1 below, we consider the subjects of social

Table 1

Subjects of social cooperation in the field of taxation

Representative organizations	Executive organizations	Non-governmental organizations	Individuals	Taxpayers
Chambers of the Oliy Majlis	Cabinet of Ministers	Chamber of Commerce and Industry	Scientists	Businesses and organizations
Factions of the Oliy Majlis	Ministry of finance	Banking Association	Highly qualified specialists	Individual entrepreneurs
Local and district (city) representative bodies	State Tax Committee	Farmers and Agricultural Associations	Other individuals	Associations, companies, holdings
	State Customs Committee	Association of Accountants		Individuals
	Other ministries and departments	Trade Unions		Owners
		Neighborhoods and citizen gatherings		Landowners
		Tax advisors		

cooperation in the field of taxation.

Due to a number of problems in the implementation of tax administration, in accordance with the Decree of the President of the Republic of Uzbekistan dated 18.07.2017 PF-5116 "On measures to radically improve tax administration, increase the collection of taxes and other mandatory payments" The main directions of the project are:

- comprehensive assistance to taxpayers in fulfilling their tax obligations;

- comprehensive assistance in the recovery of inactive enterprises, improving the financial condition of low-profit and loss-making enterprises, strengthening the mechanism of mutual settlements, expanding the tax base by preventing the growth of tax arrears;

- Further expand cooperation with financial authorities, relevant ministries and departments, as well as local government authorities on tax issues, including through the identification of additional reserves to increase revenues of the national and local budgets.

Taking into account the advanced foreign experience, the functions of tax administration for large taxpayers are entrusted to the state tax administrations of the regions of the Republic of Karakalpakstan and the city of Tashkent. There is a new form of government support for honest taxpayers facing temporary financial difficulties - in the form of tax holidays. In the event that taxpayers do not provide grounds for the discrepancies identified by the results of in-house control, the collection of taxes and other mandatory payments is introduced in court.

Conclusion. In conclusion, the above-mentioned views on tax administration can be further expanded, summarizing the approaches, based on the criteria for classifying the forms and types of tax administration. In our opinion, in the context of the implementation of the Action Strategy for the Development of Uzbekistan for 2017-2021, it is expedient to implement fiscal policy to increase local budget revenues, ensure their financial independence, improve the tax system to ensure inter-budgetary balance. Assessment of the representative tax system for each region includes identification of all sources of revenue of local budgets, compiling a single classification of sources of income for different regions, determining the composition of the standard (normative) tax base and the representative (average) tax rate and calculating the tax potential of the region. This method is important in that it provides an objective and reliable assessment of the tax potential of the region. However, the disadvantage of this method is the complexity and confusion that results from the use of relatively large amounts of data.

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