System of Forms and Methods of Tax Administration in Uzbekistan

Abdulov Damir Rustamovich, Abdurakhmanov Olim Kalandarovich

Abstract: ***The article considers the main tendencies of tax administration development and reveals the questions of assessment criteria of tax administration quality, use in scientific literature and in the practice of tax authorities; the emphasis is made on the influence of factors of entrepreneurial activity on regional aspects of tax administration; the possibility of using some indicators of tax administration quality are summed up; the conclusion is made about the need to assess the quality of tax administration directly and indirectly Introduction of tax administration in the Republic of Uzbekistan in the conditions of digital economy transition.***

Keywords: ***tax administration, quality of tax administration, assessment criteria of tax administration, tax collection.***

I. INTRODUCTION

The improvement of tax administration has long been a cause for concern in Uzbekistan, as well as in other countries with emerging market economies. According to the Strategy for Improvement of Tax Administration No. PP-4389 dated 10 July 2019 "On additional measures to improve tax administration", as well as

No. PD-5837 26.09.2019 "On measures to further improve the tax policy of the Republic of Uzbekistan" is one of the components of the tasks of economic and tax policy of the state is to improve and increase the efficiency of tax administration in order to increase revenues of the budget system of the country.

Increase of state budget revenue and strengthening of the social sphere depends on the receipt of taxes to the budget, the main task of the reform is to improve transparency in the light of the digital economy of tax administration.

In order for a developing country to take advantage of opportunities or become tired of the blows that can affect the country's economy, they must be able to mobilize adequate budget revenues. Money alone is not enough, but it is necessary for the functioning of any state, and the most reliable way to obtain it is through effective tax administration. How government taxes affect distribution and redistribution, in turn, and the allocation of resources and economic growth rates. However, the tax system is one of the main interfaces between citizens and the state in any country, as tax administration can affect not only the political future of the government of the time, but also, more importantly, the public trust in the government. Thus, tax administration can play a crucial role not only in shaping economic development, but also in the development of an efficient state.

For many years the issue of efficiency of tax policy implementation has been a subject of strong discussion in the scientific literature.

For a long time, the scientific community, as well as the government, has been developing issues related to the assessment of the effectiveness of tax control, and various approaches, methods and policies for assessment have been proposed. Nevertheless, in article 4 of the Tax Code of the Republic of Uzbekistan, where, the main tasks of the state tax authorities, ensuring timely and reliable accounting of taxpayers and objects of taxation, improving the mechanisms of completeness of their coverage through the wide introduction of modern information and communication technologies and advanced automated methods of analysis in the process of tax administration.

Almost all tax authorities claim that they have a formal strategy to improve service delivery, and the goals are most often related to reducing the burden of compliance by taxpayers, increasing taxpayers' confidence in the application of laws and their overall satisfaction with the services provided, as well as reducing operating costs.

Compliance risk management and segmented administration of taxpayers has been introduced, which has significantly improved the quality and efficiency of tax administration.

Subordination of the state will is carried out through various methods.

The method can be understood as a system of certain ways of purposeful influence of a subject of power on a collective, group or one person.

Despite the fact that various aspects of organization and implementation of tax administration in economic science are given due attention, it is necessary to state that at present there are not enough works devoted to the study of problems of its development in the conditions of transformation of tax authorities into a service-oriented structure and formation of a partnership approach in the relations between tax authorities and taxpayers.

Since such problems are particularly acute in developing countries around the world, it is not surprising that good tax administration is rarely encountered in practice. Until recently, there has been little good information about tax administration, and even less attention has been paid to the everyday but important reality of tax systems in developing countries.

The tax system, as an integral part of the economy, is an essential mechanism for achieving the priorities of social and economic development of the country. In modern

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Abdulov Damir Rustamovich, Tashkent State University Of Law, Uzbekistan, (E-mail: damir_r79@mail.ru)

Abdurakhmanov Olim Kalandarovich, Doctor of Economics, Professor, Director of TSEU Academic Lyceum, U.S.

conditions one of the key tasks of the economic policy of the state is the development of tax administration.

The analysis has shown that the scientists in the field of tax administration adhere to the same views on the understanding of its main task - to ensure completeness and timeliness of tax revenues in the budget system. At the same time, the sphere of organization of relations between tax authorities and taxpayers remains practically unexplored, and the nature of their relations is not specified. Also, it is not specified what is meant by effective tax administration and how to achieve this state of affairs.

Possible transition from the territorial principle of taxation to the personal one. In particular, it indicates that income of residents of Uzbekistan received abroad will be taxed. Previously, such income was taxed only if it was transferred and received in Uzbekistan. These amendments could have been made by Uzbek residents to establish a company in the United States and not legally pay taxes in either the United States or Uzbekistan.

Taking into account that the efficiency of tax administration is a multidimensional concept and includes fiscal, target, organizational and social aspects of its manifestation, as criteria characterizing tax administration as effective, its efficiency, effectiveness and quality are determined. All of them are interconnected, and their continuous improvement is recognized as the main goal of the proposed concept.

The achievement of this goal implies the development of tax administration methodology (functions, principles and methods), ensuring its compliance with the requirements of high efficiency. At the same time, it is important to maintain an optimal combination of methods of tax administration, allowing, on the one hand, to form tax revenues of the state, to control the completeness and timeliness of their entry into the budget system, on the other hand - to motivate taxpayers to properly perform their tax obligations, to prevent tax offenses.

Tax administration is generally understood as the management of tax relations by public authorities, which are vested with powers and duties in the area of taxation and collection of taxes in order to ensure the implementation of tax policies and in compliance with tax laws.

The current tax policy of Uzbekistan includes a number of arrangements, the implementation of which is closely related to tax administration. These include increased tax collection, control over the shadow economy, improved control over transfer pricing, development of inter-confessional procedures in tax relations, and combating tax evasion.

The following groups of methods can be referred to the methods of tax administration:

1. Methods of administrative coercion (measures of unfavorable nature for taxpayers);

- fines are specified by the Tax Code of the Republic of Uzbekistan in section IV. Responsibility for tax offense as well as administrative offense (article 174 of the Code of Administrative Offences);

- Arrest of the property of articles 47 and 53 of the Act "On the execution of judicial acts and acts of other bodies";

- Suspension of operations on bank accounts, provided by the Tax Code of the Republic of Uzbekistan Article 96 Suspension of operations on the taxpayer's bank accounts (see ibid.).

Ж. N. Mambetalieva believes that the work on the implementation of the principles of tax administration is carried out in the following areas: the structure of tax authorities, accounting of taxpayers, methods of collection of unpaid payments, forms and methods of tax control, responsibility for tax offenses, departmental control in the system of tax authorities, other areas .

A. T. Izmailov considers the following to be the principles of tax administration: the principle of strict unity; the principle of neutrality and independence in relation to the audited objects; the principle of comprehensive completeness of control; the principle of effectiveness; the principle of eligibility.

The main stumbling block in assessing the quality of tax administration is the fiscal efficiency of individual taxes.

Tax administration is a higher level concept and tax control is only a part of it. Of course, the practical implementation of tax administration is more evident through tax control, but it is only a component of tax administration. The issues of assessing the quality of tax administration are not given due attention.

Despite the fact that different aspects of organization and implementation of tax administration in economic science are given a lot of attention, it is necessary to state that at present there are few works devoted to the study of problems of its development in the conditions of transformation of tax authorities into service-oriented structure and formation of partnership approach in relations between tax authorities and taxpayers.

To this day, there is no unity in understanding the essence of tax administration, its content, complex formation and functioning. In economic research the problems of assessing the efficiency of tax administration both in general and in the context of its inherent functions remain debatable and need to be solved.

II. OBJECTIVES OF TAX ADMINISTRATION AT THE PRESENT STAGE

- Giving more clarity to departmental regulations - against ambiguous interpretation of norms,

- improvement of norms and codification of rules regulating the activities of tax authorities and taxpayers,

- improvement of the organizational structure of the tax authorities,

- Improving the efficiency of tax authorities' work. balance between the benefits (efficiency of audits) and the costs of maintaining the apparatus. But it should not be a task - the race for additional charges, since the court is the last instance. The best indicator is the absence of lawsuits,

- advanced training of personnel,

- development of quality professional standards for the work of tax authorities,

- improvement of control over compliance with tax legislation, suppression of shadow operations and tax evasion schemes,

- work to promptly inform taxpayers of current legislation and explain the procedure for its application
- Development of information technologies (software, data processing, creation of data centres, exchange of information between bodies in electronic form)
- improvement of cooperation between tax and law enforcement authorities in combating tax offenses and crimes.
- Reducing the misuse of tax benefits.
- Improving the efficiency of tax dispute resolution
- expanding the practice of resolving disputes with taxpayers in pre-trial proceedings,
- implementation of measures of responsibility for tax evasion.

III. PRINCIPLES OF TAX ADMINISTRATION & RESULTS

Tax administration as a type of state activity is based on certain principles:

General legal principles:

- Legality;
- equality before the law;
- publicity;
- rights to protection of subjects of tax administration;
- Principle of competence - all actions of controlling bodies are carried out strictly within the limits of their powers;
- efficiency;
- presumption of innocence of the taxpayer;
- inevitability of legal responsibility.

The conclusions made on the basis of the results of the analysis served as the basis for the proposal to interpret the explanation of "effective tax administration", which may be understood as a set of organizational actions of the authorized state bodies for the management of tax relations in the formation of service-oriented tax environment, providing not only for the satisfaction of the needs of the state on sustainable and sufficient filling of the budget system Tax revenues of the State Budget of Uzbekistan

Further theoretical comprehension is required by the questions connected with the increase of efficiency of mobilization of tax receipts in budgets of different levels on the basis of perfection of forms and methods of the tax control, development of information interaction with the state and public institutions, formation of partner relations with taxpayers.

The concept of effective tax administration should be based on the improvement of procedures for the organization of tax collection, prevention of risks of tax offenses by taxpayers and the formation of conditions motivating legal entities and individuals to voluntarily (consciously) perform their tax duties, which are considered one of the ways to ensure the growth of tax collection in the budget system of the country.

IV. CONCLUSION

In addition, in order to ensure the completeness and timeliness of tax revenues to the budget system, along with a reduction in opportunities for tax evasion, it is necessary to increase the level of satisfaction of taxpayers with the conditions for the performance of their tax obligations. This predetermines the change in the existing relationship between the tax authorities and taxpayers. The priority in the work of the tax service is to build a systematic, customer-oriented approach to the organization of work with individuals and legal entities. The form of relationships based on a combination of partnership and mutual responsibility increases the motivation of taxpayers to properly perform their tax obligations and is one of the conditions for the stable functioning of the tax system and the economy of the state, as it contributes to the growth of tax collection.

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