

TAX ADMINISTRATION OF THE INCOME MANAGEMENT SYSTEM OF THE REPUBLIC OF UZBEKISTAN

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Abstract: *This article describes the concept of tax administration in the revenue management system of the Republic of Uzbekistan and the structure of the tax administration system, the role of tax administration in its improvement, and how the structure of the tax administration has improved over the years.*

Keywords: *Tax administration, administration, structure of tax administration system, Tax administration entities, State Tax Service (SAS), State Tax Committee, activity of tax service employees.*

Introduction

After the Republic of Uzbekistan gained its independence many reforms were carried out in the economic, social, political and cultural spheres. In particular, in the tax system, specific reforms, laws and decisions, and scientific and practical research are yielding results.

On February 7, 2017 the Decree of the President of the Republic of Uzbekistan "On the Strategy of Action for the Further Development of the Republic of Uzbekistan" was adopted. In line with the Decree, a Strategy of Action for the Five Priorities of Development of the Republic of Uzbekistan for 2017-2021 was developed for the country's development. The third priority area of "development and liberalization of the economy" set forth in the "Strategy of Action" is the further reduction of tax burden, simplification of tax system and improvement of tax administration. [1]

Decree of the President of the Republic of Uzbekistan dated July 18, 2017 № 5116 "On measures to radically improve tax administration, to increase the collection of taxes and other obligatory payments" decision-making is a striking example of ongoing reforms.

The concept of "tax administration" has begun to be used in Uzbekistan relatively recently. In addition, this concept has been widely used in micro- and macro-level governance with new approaches. In foreign theory and practice, this notion has been used first in management. For example, in classical management theory, "administration" is one of the types of management activities. [4]

"Administration" in the National Encyclopedia of Uzbekistan and the Explanatory Dictionary of Uzbekistan - Arabic, career; 1) management activity of the state; the set of state bodies performing management activity; 2) defined as the executives of the executives, institutions, enterprises [3]

Literature review

Currently, the concept of "tax administration" is not widely used in Uzbekistan, although it is widely used by scientists, legislative and executive officials.

According to foreign authors, Nogina believes that tax administration is a set of measures related to tax collection. Another group of economists, including American scientist A. Tate, views the tax administration as a set of measures to maximize all taxes at minimal cost.

Russian economists believe that tax administration is a tax control, that is, the activity of tax authorities to ensure compliance with tax legislation by businesses. To the authors of this view, L. Ya Abramchik, D. E. Fadeev, R. R. Treasures. [5; 6; 7]

O. A. Mironova and F. F. Hanafiev, V. G. Authors like Panskov interpret tax administration as a system of tax relations management. This, in our opinion, is a broad interpretation [8; 8]. M. R. Borey, d. G. Vigilance tax administration refers to the activities carried out by the authorized state authorities in carrying out the state tax policy [10; 11].

Features of organization of production at light industry enterprises and improving logistics were studied by several scientific works of Tursunov B. [16;17;18;19;20;22]. Innovative ways of development of Uzbekistan agroindustrial complex were researched by Russian and Uzbek scientists as well as Nuritdin Yuldashev, Vladimir Nabokov, Konstantin Nekrasov, Bobir Tursunov [21].

Some experts believe that one of the forms of tax administration is the activity of tax authorities. In general, tax administration can be considered as a specific mechanism of tax administration. Therefore, one of the most important elements of tax administration is tax control.

Ph.D., prof. Juraev AS considered "tax administration" as the main direction of tax policy. They associate the specifics of tax administration with the notions of tax system, tax policy, tax authorities, tax burden, tax rate, tax reporting, single tax payment, profit tax, property tax. [14]

Thus, the concept of "tax administration" has not yet been decided. Therefore, improvement of tax administration is important today. According to the tax legislation, the main essence of tax administration is the

timely interaction of taxpayers and state tax authorities with the timely control over tax and other obligatory payments to the state budget.

Based on the above, ensuring that full and timely payment of taxes and duties to the budget depends on the tax administration and its responsiveness. Tax administration includes procedures related to the registration of full payers, the correct calculation of taxes and fees by the tax authorities and the control of their full and timely payment. These rules will help to create a fair system of taxation, as well as to identify, eliminate and prevent tax evasion cases. That is, the effectiveness of tax administration ensures the effectiveness of the entire tax system. Changes and innovations in the tax system require constant improvement of tax administration.

The study found that the definition of “tax administration” contained tax control. In our opinion, tax administration is not just about controlling only one of the functions of management. Currently, there are different approaches to management. One is a process approach, which is considered to be a set of interconnected management functions [12]. Each function of management consists of a series of interconnected actions.

M. V. As Mishustin correctly points out, one of the functional elements of tax administration is control. He also notes that organization, planning, and motivation are functions of tax administration and that these functions are subordinate to the tax administration's control function. [13]

Thus, it can be assumed that tax administration does not exclude management functions such as organization, planning, control and motivation. But this point needs to be clarified. Certainly, within tax administration, tax authorities plan their activities on

control and other measures, promptly plan tax revenues, organize and provide tax services, and encourage their employees.

Analysis and results

In the Republic of Uzbekistan, the State Tax Service performs the function of controlling the completeness and timeliness of collection of taxes and mandatory payments to the budget system.

Article 2 of the Law of the Republic of Uzbekistan “On the State Tax Service” provides for the unified system of accounting of taxpayers, objects of taxation and objects related to taxation, as well as control over observance of tax legislation.

Tax control is defined by the tax authorities as the registration of taxpayers, objects of taxation and objects related to taxation, proceeds to the budget and state funds, by means of tax audits and other forms provided by the tax legislation. [2]

The activities of tax administration shall be carried out by the relevant entities within the limits of their authority. Such entities can be persons who are participants in tax relations. On the one hand, it is the authorized state bodies, on the other hand, there are taxpayers, tax agents, payers, and insurance payers.

The main administrative entity in tax administration is the tax authority. However, financial authorities are also subjects of tax administration. This is because the Ministry of Finance plays a key role in conducting tax policy, forecasting government revenue, tax and mandatory payments, tax rates and preparing tax reports.

Also, the tax authorities, which are involved in ensuring the collection of customs duties, taxes and non-tax revenues to the local budget, are subject to tax administration.

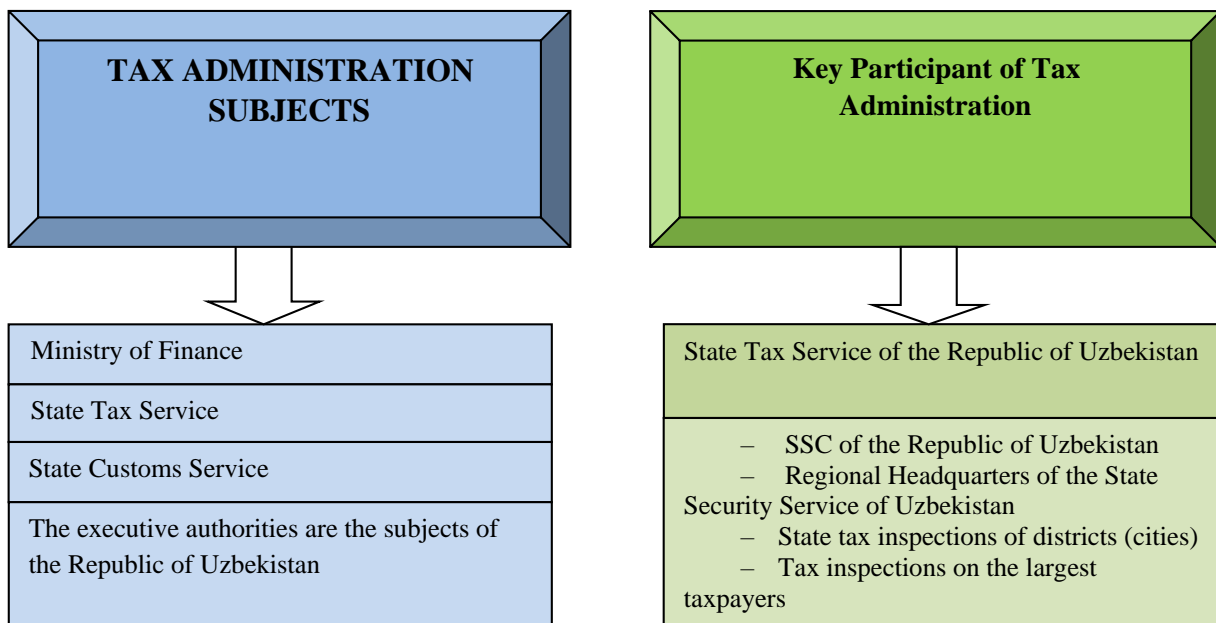


Figure 1. Structure of tax administration system

Source: Compiled by the author

In our opinion, *tax administration is a complex of the budget system of the Republic of Uzbekistan, which ensures full and timely receipt of taxes and revenues for the purpose of tax administration and implementation of tax administration.*

The subject of tax administration (administrative management) is the formation and control of tax revenues, other mandatory payments and fees.

One of the main objectives of tax administration is to ensure social and economic stability of the state

and society. The purpose of tax administration is, first of all, the organization of effective activity, which involves not only tax control, but also evaluation of the effectiveness of tax authorities in other areas of activity; secondly, establishing, setting up and selecting a system of indicators, indicators that will improve the interaction of tax authorities with taxpayers and encourage tax authorities to work efficiently.

2-пачм.

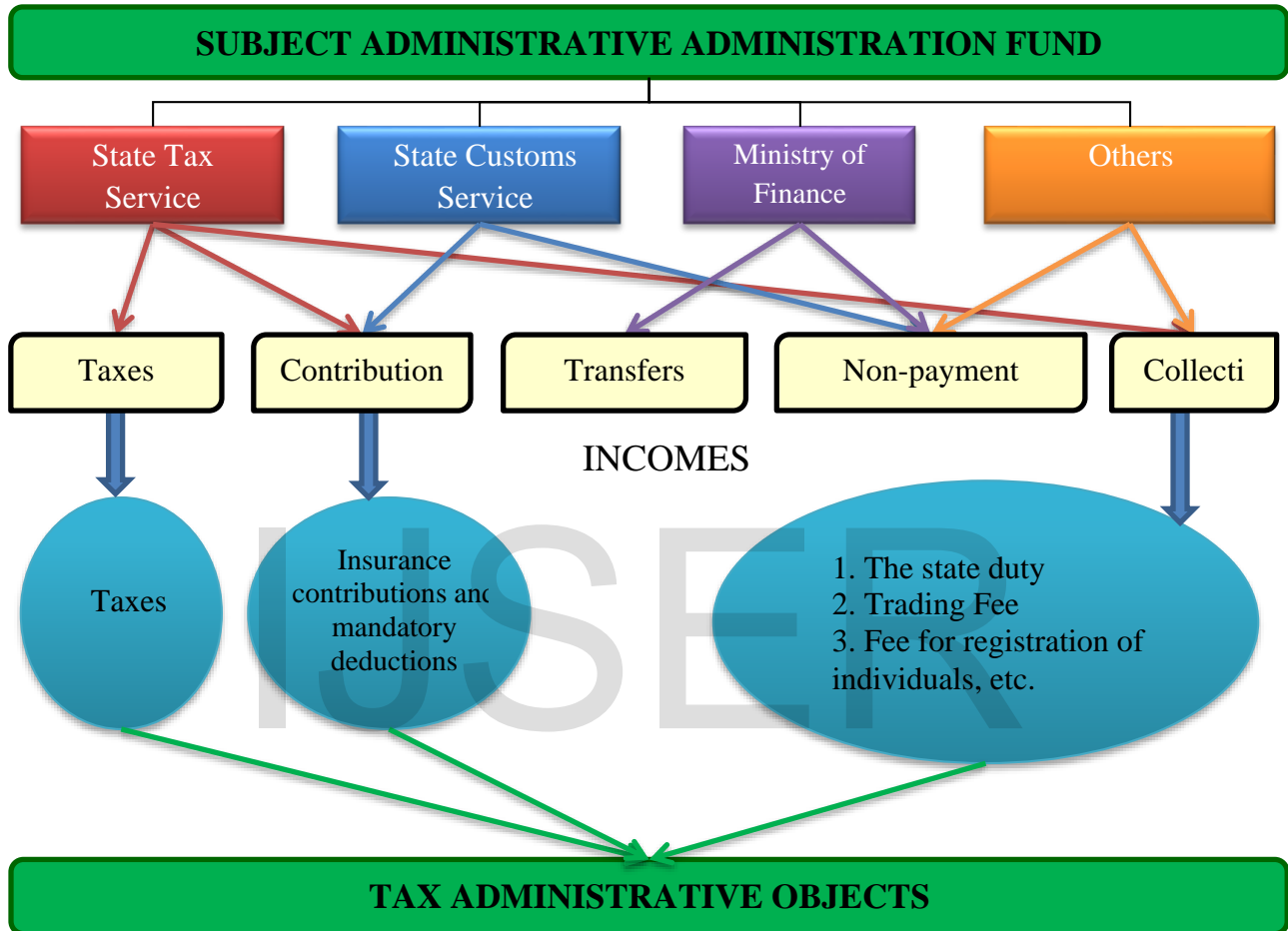


Figure 2. The subjects of administrative management of budget revenues in the Republic of Uzbekistan.

* Compiled by the author

The State Tax Service and its territorial subdivisions are part of the structure of the administrative revenue management system and are based on certain formal (official) rules governing their activities. Such formal rules may include the Constitution of the Republic of Uzbekistan, state laws, regulatory legal acts of the President and the Government of the Republic of Uzbekistan, international treaties of the RU, normative legal acts of the Ministry of Finance, and the Law on State Tax Service.

The powers of the State Tax Committee are set out in the Regulation on the State Tax Service, and the powers of its territorial bodies are determined by the Model Regulation on such territorial bodies. The relationship between taxpayers and tax authorities is

regulated by the rules governing the activities of tax authorities.

One of the main conditions for the quality functioning of the tax administration system is the creation of incentives for the efficient functioning of tax authorities, which ensure the formation of budget revenues in the budget system of the country. The effectiveness of the State Tax Service of Uzbekistan can be summarized in the main areas of its activities. The official website of the State Tax Service publishes results for the reporting year and main directions of its activities for the medium term. DSXO also plays a major role in achieving the goals set by the Uzbek State Tax Service. Their efficiency is demonstrated by the indicators approved by the State Tax Service. Currently, these indicators are changing.

Conclusions

Thus, administration is a process of interconnected governance. The results of the study of the concept of "tax administration" allow us to conclude that the economic literature has different interpretations of the term and does not define it in the legislation. In our view, tax administration is a component of the revenue management system of the budget system of the Republic of Uzbekistan, and its basis can be seen in the activities of the State Tax Service and the State Customs, Ministry of Finance and other local agencies.

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