

WAYS TO INCREASE TAX COLLECTION

Safarov Sarvar

The Head of the Tax Inspection Branch of Sarisoiy District

ABSTRACT

This article examines the issue of increasing tax collection, ensuring flexibility of tax policy to modern requirements. This aspect is due to the fact that serious attention is being paid to the effective measures of the practice of increasing tax collection.

Keywords. Tax policy, tax administration, local taxes, collectability, tax system, tax burden.

INTRODUCTION

The modernization of the tax system that meets modern requirements and the formation of an effective tax administration in the Republic of Uzbekistan, the fact that its development is an important mechanism for the development of the economy determines the importance of a realistic assessment of the progress of drastic reforms in the tax system and systematic changes in the tax practice in this field. In general, at the current stage of socio-economic development, it is important to study the issues of increasing tax collection based on new requirements.

As part of the state measures aimed at increasing tax collection in Uzbekistan, special attention is paid to encouraging the voluntary fulfillment of tax obligations by taxpayers. In particular, the most important conditions for "consistent reduction of the tax burden, simplification of the taxation system and improvement of tax administration - rapid development of the economy and improvement of the country's investment attractiveness". Currently, the increasing importance of effective measures such as increasing tax collection by expanding the tax base without increasing the tax burden, significantly increasing tax collection at the expense of reducing the share of the secret economy, reducing inefficient expenses in the tax administration, shows the need to improve tax practices aimed at increasing tax collection in the Republic of Uzbekistan.

It is necessary to ensure the collection of taxes in order to ensure that the state fulfills its tasks. The need to perform the relevant functions by the state makes the timely collection of taxes objectively necessary. It will not be possible to fully perform these functions without financial resources.

The importance of tax collection is determined by the timely financing of expenses from the budget for social protection, development of economic sectors, financing of investments, maintenance of administrative bodies, and strengthening of the country's defense capabilities. The Tax Code and other legal documents do not define tax collection and the procedure for determining tax collection is not established. At the same time, we can see that there is no single approach to defining tax collectability in the economic literature.

According to Carola Pessino and Ricardo Fenochietto (Carola Pessino & Ricardo Fenochietto, 2016), tax collection is based on the financial legislation in force in the country, the actual implementation of tax revenues based on the company's tax payments, benefits and effective use of the current tax regime, and the state's financial capabilities based on tax revenues. perspectives are understood". George Chun-Yan Kuo (George Chun-Yan Kuo, 2015) emphasizes

that "tax collection is an important aspect of ensuring the state's tax security in the current conditions, and it should be taken into account the ability of taxpayers to pay taxes or the balance of the state's ability to receive income." According to the analysis, there are several scientific approaches to the theoretical justification of tax collection in the economic literature⁹: Some authors explain "tax collection as an indicator of the efficiency of using the fiscal function of the tax".

Several authors recognized "the essence of tax collection as a rating indicator of the activity of tax authorities."

It is calculated by the ratio of the amount of actual tax revenue to the highest amount of that period. In our opinion, "Tax collectibility is a process of ensuring timely and uniform flow of taxes and other mandatory payments to the budget through voluntary fulfillment of tax obligations by the subjects of tax relations on a unified organizational and legal basis, achieving cooperative growth." The high or low level of tax collection also depends on the level of debt to the budget arising from taxes, and the lower the debt, the higher the level of collection. Therefore, a number of factors affect the level of these two indicators. These include:

1. Correct organization of tax payment by taxpayers. The ability of taxpayers to pay their tax obligations ensures that taxes are collected in a uniform, continuous, fixed amount, which simultaneously affects the performance of the forecast indicators. From this point of view, the correct organization of tax payment by taxpayers is one of the important factors affecting tax collection.
2. Development of tax culture of taxpayers. The level of tax collection also depends on the tax culture of taxpayers. Fulfillment of tax obligations by taxpayers, i.e., their registration in the state tax service bodies, preparation and timely submission of reports, payment of taxes without delay, serves to increase the collection of taxes. At the same time, the development of tax culture has a positive effect on the absence of tax arrears.
3. Taxation issues should be understandable for taxpayers and the stability of tax legislation. Taxation issues are understandable, clear and simple for taxpayers, no hesitation is allowed, there are no loopholes for tax evasion, tax legislation remains unchanged for many years, it ensures full fulfillment of the obligations imposed by them, and at the same time, tax revenues increase.
4. Sufficient improvement of the interdepartmental information exchange system. To ensure the timely accounting of taxation objects and objects related to taxation, to strengthen the responsibility of officials of competent bodies and organizations to provide information related to taxation issues in a timely manner, to cooperate with financial authorities, interested ministries and agencies, and local state authorities. further expansion, the sufficient improvement of the interdepartmental information exchange system by ministries, departments and organizations in the formation of external source databases increases the quality of tax accounting, which in turn leads to the expansion of the tax base, ensures a steady decrease of taxes and other mandatory payments to the state budget.
5. Organization of effective and high-quality service provision to taxpayers. The provision of interactive and informational services to taxpayers without direct communication, the establishment of consultation centers under the state tax services will speed up the processes of tax calculation, presentation and payment, and as a result, collection will increase.

Each tax employee gets acquainted with these problems and solutions from a special electronic database and begins to put them into practice. In South Korea, within the National Tax Service, a separate Customer Satisfaction Center (Taxpayer Appeals) has been established for working with taxpayers. All transactions made by credit card are available in the database of the bank and the State tax system, and the activities of the buyer and the seller are monitored. CRS (cash receipt system) was introduced in the control system of trade and paid services transactions, and the purpose of CRS was to control the activities of business entities engaged in trade, household services and other paid services and reduce tax evasion cases. Administrative and financial fines have been imposed on trade organizations when they are found to be operating without complying with this system. The information collected in the database of the State Tax Service is used to receive tax reports and monitor the activities of economic entities. Studying the world experience, we have developed a proposal for the use of cash registers in tax authorities, which regularly provide information on cash operations carried out by economic entities in the "online" mode, and this proposal has been put into practice.

In order to increase tax collection, we consider it appropriate to single out the following as important measures for tax practice:

1. It is necessary to effectively organize modern interactive systems to increase the level of tax collection. As a result of the effective organization of interactive systems, the centralization of accounting for taxes and other mandatory payments creates the opportunity to create various forms of quick and analytical reports, as a result of the establishment of modern interactive services for taxpayers, the exchange of information in the calculation and payment of taxes and mandatory payments is facilitated, the emergence of taxpayers' obligations. It is organized to receive information from ministries and agencies in various directions, which leads to the integration of information into a single information base of the State Tax Committee and the possibility of taking into account additional tax objects based on information from external sources, and as a result, the amount of tax revenues to the budget will increase. To date, 16 new electronic services have been introduced. These include issuing electronic invoices through a personal office, accounting for real estate lease agreements, taxpayer's calendar, receiving reports of tax violations from business entities. "As a result of the establishment of the electronic state service of electronic accounting of real estate lease agreements and sending payment notices to personal offices, 44,600 contracts have been electronically accounted to date."
2. In order to fight against the secret economy, first of all, it is necessary to improve the tax administration with the help of information and communication technologies. The use of the control cash register, which regularly supplies data on cash transactions carried out by economic entities in the "online" mode, in the tax authorities, prevents a number of negative situations, including a decrease in cash receipts, not issuing checks to customers, changing the data of fiscal memory machines, and falsifying data on the turnover of goods in case of equipment loss. allows.

In conclusion, it can be said that the effective organization and use of interactive systems in increasing the collection of taxes will improve the system of keeping records of taxes and other mandatory payments in a centralized manner, create opportunities for the formation of various forms of quick and analytical reports, and provide taxpayers with a wide range of modern interactive services. It leads to the organization of receiving information from ministries and agencies in various directions on the emergence of taxpayers' obligations and the integration of information into a single information base of the State Tax Committee, the possibility of taking into account additional tax objects based on information from external sources, as a result of which it leads to an increase in the amount of tax revenues to the budget

REFERENCES

1. Decree of the President of the Republic of Uzbekistan dated June 29, 2018 No. PF-5468 "On the concept of improving the tax policy of the Republic of Uzbekistan".
2. Pessino, C., & Fenochietto, R. (2016). Determining countries' tax effort. 8Kuo, C. Y. Estimation of Tax Revenue and Tax Capacity./ C. Y. Kuo//JDI Executive Programs.- 2015. – No. 2015-08.- 34 p.
3. Berdieva U.A. Ways to increase tax collection in economic liberalization./Finance, 2019, No. 5, pp. 107-115.
4. Mutalimova P.M. Settlement of tax debt: a comprehensive solution // Russian Journal of Entrepreneurship. 2012. No. 22 (220). - With. 190-194; Giraev V.K. An integrated approach to the settlement of tax debts // Kazanskaya Nauka. 2013. №3. - With. 44-46.
5. Savinov I.T. Tax debt: problems of administration and ways of regulation // Regional problems of transformation of the economy. 2013. No. 3 (37). - p.210-213;
6. Sirazhudinova S.I. Improving the efficiency of tax administration at the present stage. Abstract diss. for the applicant step. Candidate of Economics. Vladikavkaz, 2017, p.7.
7. Outline of Japanese Tax Administration,/ Seminar on Tax Administration./ February 15, 2010./ Tokyo /JICA.