

IMPROVEMENT OF TAX COLLECTION MECHANISMS ENSURING TAX SYSTEM STABILITY THROUGH

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Abstract: In the article, at the current stage of the liberalization of the economy and the modernization of the tax system in the Republic of Uzbekistan, the advantages and unique features of the creative approach to effective measures to regulate and stimulate economic development through taxes are scientifically justified.

Keywords: resource tax, land use tax, tax, budget policy, budget.

Introduction

According to world practice, the improvement of tax levers plays an important role in the effective mechanism of ensuring the stability of economic growth. An in-depth analysis of the laws of the current development of the world economy and its tax factors, reducing the tax burden in the developed countries of the world, unifying the types of taxes and lowering the tax rate, using modern information technologies in the development of an electronic system for paying taxes and submitting tax reports, making it a convenient investment for conducting business confirms that special attention is being paid to the creation of climate and business environment. In international practice, extensive scientific research is being conducted on the directions of effective development of the regulatory function of taxation.

Currently, leading international financial institutions, scientific research centers and issues of improving taxation mechanisms, which are considered the main link of the tax system in developed countries, in particular, ensuring the efficiency of the tax system, optimizing the ratio of direct and indirect taxes, determining the optimal level of taxation and fair distribution of the tax burden, extensive scientific research is being conducted on the development of optimal options for small business taxation, attracting the hidden economy to taxation, as well as strengthening the ecological elements of taxation.

As a result of economic reforms, including tax reforms, which are being rapidly implemented in Uzbekistan, the general reduction of the tax burden and the creation of a favorable tax environment for small business and private entrepreneurship have been ensured. In turn, the analysis of the republic's tax system showed that the number of tax regimes and tax rates by tax payer categories has increased, various non-scientific basic norms for determining tax bases have been introduced, and the implementation

of a large number of individual tax benefits has led to the complication of taxation mechanisms.

In scientific research, special attention is paid to such factors as the rapid changes in the world market, the international tax practice and its business environment, the pre-assessment of the factors affecting the mid- and long-term strategy for ensuring the effective development of the regulatory function of taxation based on the rise of competition from the national level to the global level. At the international level, scientific research is systematically conducted on the directions of the effective development of the regulatory function of taxation, and scientists from the USA, Western Europe, Japan, Singapore, and South Korea emphasize their methodological and practical importance, and more theoretical aspects in the CIS countries. "Currently, one of the most prominent issues of tax policy at the global level and one of the directions of the effective development of the regulatory function of taxation is the wide use of the advanced achievements of the digital economy and the creation of an automated system of the process of taxation of economic entities" [1]. In the international experience, tax reforms based on results indicate the coherence of science, technology and innovation policy.

Literature review

Sh. Toshmatov doctoral dissertation on the topic "Problems of strengthening the role of taxes in increasing the economic activity of enterprises" (2008) is devoted to the analysis of the nature and necessity of taxes paid by enterprises, ways of stimulating the economic activity of enterprises through taxes. In this study, for the first time in our country, the priority directions of strengthening the role of taxes in increasing the economic activity of enterprises were investigated. N. Ashurova's doctoral dissertation (2018) on the topic of "Improving the mechanism of taxation to ensure sustainable economic growth" is devoted to the study of issues of improving the mechanism of taxation to ensure sustainable economic growth. Doctoral dissertation of I. Niyazmetov on the topic "Ensuring the stability of the tax system by improving the mechanisms of taxation" (2019) is dedicated to the study of ways to improve taxation mechanisms in the country's tax practice.

Kh.Zaripov's dissertation for obtaining the Doctor of Philosophy degree (2020) on the topic "Ways of assessing the impact of taxes on the financial and economic activity of enterprises" is devoted to the study of ways of assessing the impact of taxes on the financial and economic activity of enterprises at the current stage of the modernization of the tax system in our country.

However, at the time when these scientific works were carried out, within the framework of the policy of the new tax concept in the context of modernization and liberalization of the economy, taking into account the future tasks of the socio-economic development of the country, a systematic research of the impact of taxes on

the financial and economic activities of enterprises was carried out, and its focus was on "electronic accounting based on the digital economy - establishing a book system", "opening a wide path to entrepreneurial activity based on free competition", creating an improved mechanism by coordinating and harmonizing the balance of "the mechanism of effective implementation of state fiscal goals and tax levers", which is an important basis of financial support for socio-economic development was not on the agenda and did not have the acute importance it has now. It is for this reason that the need for a new approach to the improvement of the scientific and methodological bases of researching directions of regulation and stimulation of economic development through taxes in the Republic of Uzbekistan is clearly visible.

Analysis and results

The main goal of managing the economy through taxes is to create favorable conditions for business operations and increase the production efficiency of economic entities, and the following methods are used to achieve these goals:

- change the amount of tax revenues;
- change the forms and methods of taxation; - change of tax rates, their classification; - use of tax benefits;
- change of objects subject to taxation; - application of fines and others.

Studying taxes and compulsory payments into categories based on certain criteria allows to get an easier idea about the tax system of any country. Such criteria can be formal institutional criteria as well as informal theoretical criteria. Usually, the level of government power that taxes are attached to is taken as the official criterion for their classification. In Uzbekistan, taxes and mandatory payments can be officially classified based on two criteria:

- attachment to the level of authority (budget). According to it, the tax system is grouped as state taxes and local taxes;
- depending on the taxation regime, i.e. taxes paid in a general or simplified manner.

Taxes and other mandatory payments listed in the Tax Code can be officially classified as follows, depending on whether they are of national or local status, as well as whether they belong to general or simplified tax regimes (Table 1).

Table 1.

Official classification of the system of taxes and other mandatory payments in Uzbekistan

I	General taxes	II	Mandatory fees
I-1	State taxes	II-1	State mandatory fees
1.	Profit tax of legal entities	1.	Single social payment
2.	Income tax of individuals	2.	PJSB

3.	Value added tax	3.	PJA
4.	Excise tax	4.	RYJA
5.	Taxes and special fees for subsoil users	5.	Fees to the Republican Road Fund
6.	SRFS	6.	TTJA
I-2	Local taxes	7.	State duty
7.	Land tax	8.	Customs fees
8.	Property tax	II-2	Local mandatory fees
9.	OIRs	9.	A fee for the right to retail trade in certain types of goods and provide certain types of services
10.	Tax on the use of gasoline, diesel fuel and gas for vehicles		
III	Simplified taxes		
1.	Single tax payment		
2.	Uniform land tax		
3.	Fixed tax on certain types of business activity		

The objective need to correctly and completely classify existing taxes and mandatory payments based on their economic and social nature, as well as to reflect all mandatory payments of a tax nature in the main document regulating tax relations, i.e. the Tax Code, can be justified by the following:

- to create a complete and true image of the country's tax system for investors and other external users;
- ensuring transparency, accuracy and transparency of the tax system for taxpayers;
- formation of high-quality and complete information in the implementation of scientific research on the improvement of taxation.

At first glance, it seems that the tax system of Uzbekistan is composed of the taxes shown. That is, our republic also has JShDS, YuShFS, VAT, excise taxes, MMS and social payments. However, three factors distinguish the tax system of Uzbekistan from the international tax practice. The first of these is the tax system of our republic, which is based on tax regimes that are completely different from each other from the point of view of the mechanism. The third differentiating factor is the absence of a mechanism for taxation based on general declaration of citizens' incomes in Uzbekistan.

Summary

1. Summarizing the experiences of world tax practice, it was determined that the objective trend of transformation of the fiscal type of taxation into the regulatory type is being observed, and in this regard, it is appropriate to switch to the regulatory type of taxation in the prospects of the development of the new economy of Uzbekistan.

2. It was determined that it is necessary to change the current approaches to the modernization of the tax system in the Republic of Uzbekistan. The function of tax

regulation cannot be imagined without the functioning of the system of tax credits. In this regard, the expediency of revising the approaches "about the abolition of inefficient benefits in the system of using tax benefits, the absolute necessity of giving them up" and returning to the practice of "ensuring the effective operation of the tax benefits system", first of all, enterprises should invest in scientific and technical developments, purchase new technologies it is necessary to apply a system of tax benefits from the profits directed to the acquisition, scientific and research work, work on improving the level of personnel qualification, and work on ensuring the environmental safety of production.

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