



ON THE WAY TO AN EFFECTIVE MECHANISM OF TAX ADMINISTRATION IN THE CONDITIONS OF DIGITALIZATION

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ABSTRACT	KEYWORDS
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.	Tax system, taxes, taxation, tax administration, tax regulation, taxpayer.

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, 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. 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 preliminary evaluation of the factors affecting the medium 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 international experience, result-based tax reforms demonstrate the coherence of science, technology and innovation policy.

In Uzbekistan, a strong economic base based on an efficient tax system in accordance with world standards and determination of promising development directions based on real results, continuing the policy of reducing the tax burden and simplifying the taxation system, improving tax administration and expanding relevant incentive measures are given serious importance. Reducing the tax burden, eliminating its disproportionate distribution among taxpayers, eliminating problems in calculating and paying taxes due to imperfections in tax administration, preventing hierarchical relations between taxpayers and tax authorities and achieving their "cooperative growth", business entities the task of eliminating unjustified tax audits that hinder its activity and providing tax advice and transitioning to effective control measures was established. In our republic, "within the new tax policy, the tax burden on wages has been reduced by 1.5 times. As a result, the number of people working in the official sector increased by 500 thousand during the year. The value added tax rate has been reduced from 20 percent to 15 percent. Due to this, 2 trillion soums were left at the disposal of taxpayers last year. This year, this number is expected to be 11 trillion soums. Having so much money at the disposal of entrepreneurs in one year, of course, gives them a lot of additional opportunities to develop their business"[2]. This, in turn, shows that the topic of this scientific article is one of the urgent issues of today's reforms.

Based on the use of effective tools and methods of tax administration in Uzbekistan, "to continue the policy of reducing the tax burden and simplifying the taxation system, improving tax administration and expanding relevant incentive measures" [3], "simplification of tax legislation, contradictions in normative legal documents in the field of tax relations" and resolving conflicts, strengthening the protection of the rights and legitimate interests of honest taxpayers"[4], It was emphasized that "at the end of the implementation of the tasks of the tax administration improvement strategy, the level of voluntary fulfillment of tax obligations should be brought up to 90%"[5]. These determined the tasks of strategic planning and forecasting of effective tax policy by the state. These tasks indicate the need to ensure the stability of budget revenues, to improve the methodological foundations of effective tax administration.

These tasks were set in the "Development Strategy of New Uzbekistan for 2022- 2026" in a more strict and comprehensive manner: "...to continue the policy of reducing the tax burden and simplifying the taxation system, improving tax administration and expanding relevant incentive measures[6] » is defined as an important direction.

MAIN DISCUSSIONS

Sh.Toshmatov's 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 on the topic "Improving the mechanism of taxation in ensuring sustainable economic growth" (2018) is devoted to the study of issues of improving the mechanism of taxation in ensuring sustainable economic growth.

I. Niyazmetov's doctoral dissertation on the topic "Ensuring the stability of the tax system by improving the mechanisms of taxation" (2019) is devoted to the study of ways to improve the mechanisms of taxation in the country's tax practice.

Kh.Zaripov's dissertation for the degree of Doctor of Philosophy (2020) on the topic "Ways of assessing the impact of taxes on the financial and economic activity of enterprises" (2020) is dedicated to the research 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 and its focus, "electronic accounting based on the digital economy - establishing a book system", "opening a wide path to entrepreneurial activities based on free competition", socio-economic The issue of creating an improved mechanism by coordinating and harmonizing the ratio of "state fiscal goals and the mechanism of effective implementation of tax levers", which is an important basis of development financial support, was not put on the agenda and did not become as acutely important as it is 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.

There are many theories in favor of managing the economy through taxes. In particular, the principles of taxation put forward by A. Smith confirm the need to study the fiscal importance of taxes as a tool used in managing the economy.

The concept of "Taxes as a regulatory tool of the economy" refers to the use of taxes in managing the economy and ensuring the stabilization of economic growth. In his scientific research, Keynes theoretically justified the need to manage the economy through taxes and considered taxes as an automatic stabilization tool. At the same time, he recommended changing the tax mechanism and aligning the tax policy with the cyclical development of the economy.

E. Gerarden (French economist), the founder of the theory of "Taxes - a means of stabilizing income", emphasizes that it is possible to end the property inequality of society members by influencing the mechanism of economic management with the help of taxes, including by applying a progressive scale of taxation.

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.

The state influences the macroeconomic and microeconomic level in regulating the economy through taxes.

At the macroeconomic level, by changing the amount of the tax rate, it is possible to achieve a wide range of goals, such as limiting inflation, effective use of natural resources, regulating the perfect interregional location of production forces, providing employment to the working-age population, and achieving economic growth.

At the microeconomic level, it can affect the financial status of economic entities and stimulate their investment activities.

In managing the economy through taxes, the elements of the tax mechanism are widely used. Among them, as widely used and effective measures, it is necessary to mention separately changes of tax rates and tax benefits.

Tax incentives are widely used in managing the production process, encouraging investments, etc.

Depending on the incentive and effective application, tax incentives can be expressed in the following forms:

- complete exemption from taxes;
- giving incentives to newly established enterprises;
- temporary tax exemption;
- reduction of the taxable base;
- partial tax exemption;
- giving incentives to foreign investments;
- granting export incentives and others.

The basis for ensuring the flexibility, high efficiency, and systematic adaptation of taxation is its modernization, introduction of modern, objectively based organizational, economic and financial forms, methods, and mechanisms of implementation. The innovative base allows to maximize the existing potential, expand the functionality of tax models.

For this, it is acceptable to use advanced information technologies, economic and mathematical methods, construction of logical schemes, algorithms of system operation. Changing the tax regulation on the basis of the optimally selected, analyzed and synthesized financial and economic indicators with the development of several alternative options for planning the current activity allows to improve the activity on the formation of state revenues.

CONCLUSION

1. Summarizing the experiences of the 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 found 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, revision of the approaches "regarding the necessity of canceling ineffective benefits in the system of using tax benefits, their absolute abandonment" and "ensuring the effective operation of the tax benefits system" the expediency of returning to the practice, first of all, it is necessary to apply a system of tax benefits for enterprises, which are directed to scientific and technical developments, purchase of new technologies, scientific and research work, work on improving the level of personnel qualifications, and work on ensuring environmental safety of production.

3. Improvement of the tax administration system will take place as part of the tax regulatory function [7]. In this direction, the following are offered:

- establishment of uniform standards for technological processes of work of tax bodies;
- to strengthen the mechanism of mandatory collection of tax payments due to the wide and rapid introduction of complex information systems in order to improve the monitoring of taxable transactions;
- expansion of tax audit opportunities for conducting tax audits.

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