

# DISCOURSE ANALYSIS IN THE FIELD OF TAX AND TAXATION

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## SOLIQ VA SOLIQQA TORTISH SOHASIDAGI NUTQ TAHLILI

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## АНАЛИЗ ДИСКУРСА В СФЕРЕ НАЛОГА И НАЛОГООБЛОЖЕНИЯ

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### ABSTRACT

The tax system plays an important role in the development of the country's economy. Therefore, the introduction of an effective tax system in the country is one of the most important issues. In this regard, in recent years in the country, as in all areas, a number of measures have been taken to reform the tax system, reforms to reduce the tax burden, and a number of measures to improve the system of taxation of business activities. This article reflects the views of the authors on the ongoing reforms of the tax system in the country, tax debt, and its elimination.

Mamlakat iqtisodiyotini rivojlantirishda soliq tizimi muhim o‘rin tutadi. Shu bois mamlakatimizda samarali soliq tizimini joriy etish eng muhim masalalardan biridir. Shu munosabat bilan keyingi yillarda mamlakatimizda barcha sohalarda bo‘lgani kabi soliq tizimini isloh qilish, soliq yukini kamaytirish borasidagi islohotlar, tadbirkorlik faoliyatini soliqqa tortish tizimini takomillashtirish borasida ham qator chora-tadbirlar amalga oshirildi. Mazkur maqolada mamlakatimizda soliq tizimida amalga oshirilayotgan

### KEYWORDS

Tax system, taxation, tax burden, tax incentives, tax debt, legal entity, individual, tax policy.

Soliq tizimi, soliqqa tortish, soliq yuki, soliq imtiyozlari, soliq qarzi, yuridik shaxs, jismoniy shaxs, soliq siyosati.

islohotlar, soliq qarzдорligi, uni bartaraf etish borasida mualliflarning fikr-mulohazalari o'z ifodasini topgan.

Налоговая система играет важную роль в развитии экономики страны. Поэтому внедрение эффективной налоговой системы в стране является одним из важнейших вопросов. В связи с этим в последние годы в стране, как и во всех сферах, проведен ряд мероприятий по реформированию налоговой системы, реформы по снижению налоговой нагрузки, а также ряд мер по совершенствованию системы налогообложения предпринимательской деятельности. . В данной статье отражены взгляды авторов на проводимые в стране реформы налоговой системы, налоговую задолженность и ее ликвидацию.

Налоговая система, налогообложение, налоговая нагрузка, налоговые льготы, налоговая задолженность, юридическое лицо, физическое лицо, налоговая политика.

## Introduction

Currently, the economic reforms implemented in our country are aimed not only at supporting business activities, but also at the extensive development of the taxation system. Taxes are one of the most effective means of regulating the economy by the state. Accordingly, since the first years of independence, a number of reforms have been implemented in the tax sector as well as in all other sectors. The work in this regard is aimed not only at the collection of taxes and fees, but also at the formation of state budget revenues at the expense of reducing debt for taxes and other mandatory payments.

To further increase the economic potential of business entities, to create a mechanism that will allow them to increase the revenues to the budget in terms of taxes and fees in the future, to ensure the investment attractiveness and financial stability of enterprises, to find reasonable proposals and to develop their activities, to develop practical advice and concrete solutions. exit is one of the most urgent issues of today.[9,10]. In this regard, it is important to ensure timely and full payment of taxes and fees. Ensuring the timely payment of taxes is carried out by preventing the occurrence of tax debts as much as possible and by effectively collecting them after they occur.

In this regard, our President Sh.Mirziyoyev noted the following regarding the reforms implemented in the tax system in our country: "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.[1,2]

## Main Body

The rate of value added tax was 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.[3,4]. As a result of our reforms, 93,000 new business entities were established last year, or almost twice as many as in 2018. In the World Bank's "Doing Business" ranking, we rose 7 places and ranked 8th among 190 countries of the world in terms of the business registration indicator, and were among the best reforming countries".

It is known that the main part of the revenues of the State budget of the Republic of Uzbekistan is formed at the expense of taxes and fees. Timely and full payment of taxes serves to finance all measures implemented at the state level, i.e. timely spending of budget and target funds.[6,7,8]

It is worth mentioning that special attention is paid to this issue in the Constitution of the Republic of Uzbekistan, and Article 51 of it stipulates that "Citizens are obliged to pay taxes and local fees established by law". Therefore, one of the most important issues of the tax authorities is to reduce the tax debts of taxpayers and prevent new debts from arising, analyze them and control the timely receipt of taxes and fees to the budget.[11]

In addition to, number of foreign and local scientists studied the priority areas of improving the financial and tax system of our country, including some issues of tax collection. Margherita Ebraiko, a foreign scientist who conducted research in this regard, emphasized the need to develop and encourage the collection of taxes and fees in the country, as well as to take strict measures against taxpayers who owe taxes. It is noted that this will have a positive effect on reducing tax debts and preventing their occurrence.[12,13,14]

According to Martin Thompson, tax evasion cases of large companies have been increasing in recent years. This is explained by the high tax burden in the country. The existence of tax arrears of enterprises is directly related to the high tax burden. For example, the tax burden in the USA is 29.8%, in Great Britain 34.6%, in Germany 37%. The reduction of the tax burden over the years allows to reduce tax evasion and tax debts in the future.

Foreign researcher Michael Brostek listed the following factors to improve the efficiency of tax debt collection, including:

- Reducing the tax burden in order to prevent tax arrears in the country will lead to a reduction in tax arrears in the future;
- The strategy of collecting overdue taxes and fees will have a positive effect only within the specified period.

Marcel Fischer studied corporate income tax in his research. In doing so, the researcher studied the effectiveness of total tax arrears.

He noted that if tax evasion by large enterprises does not stop, the tax burden will have a negative impact on the activities of other small and medium-sized enterprises.[15,16]

In this regard, Russian researchers S.N.Alikhin and D.A.Levacheva present the theoretical foundations of the tax debt collection mechanism in their study. According to him, it was emphasized that it is necessary to expand the tax base, as well as the complexity of collecting tax debt from the taxpayer, and the need to develop a mechanism for tax debt collection based on the financial situation of enterprises with tax debt.[18]

In addition, I. G. Vinokhodova notes in her research that strengthening the process of confiscating the property of business entities with tax debts will be more effective in collecting tax debts.

Taxes perform the following functions:

- Treasury (fiscal) function;
- Incentive function;
- Control function.

Some economists divide the economy among these functions and they also add regulation. But, in our opinion, taxes mainly perform 3 functions. These are the treasury, promotion and distribution functions.

Treasury (Fiscal) function (fiscal is derived from the Latin word Fiscus and means treasury). The fiscal

function creates objective conditions for the state's intervention in the economy. Providing budget revenue is one of the tasks of the tax system only. While solving this task, the tax system should not hinder the processes of growth of total expenditure and production, should not violate social justice, should not negatively affect the structural structure of the national economy, should not damage the market process.

In the conditions of the formation and development of market relations, taxes remain one of the main means of the state's influence on the economy. Development of the country's economy is encouraged through the implementation of the economic functions of the state, therefore, the basis for the treasury (fiscal) function of taxes is expanded. A rationally organized tax policy allows the use of the tax mechanism to stimulate and develop production.

The importance of tax as a tracer grows in the market conditions, during this period, the methods of administrative dependence of the business disappear or remain very little, who have the right to control the activities of enterprises with the help of orders, instructions and orders. The very concept of "higher organization" is gradually disappearing. However, the need to monitor economic activity and encourage its development in a direction acceptable to society remains.

Production enterprises are exempted from taxes and given other benefits when they are newly established. By providing tax benefits to production and service enterprises, the financial and economic situation of the country will be improved.[19]

If we turn to the control function of taxation, the tax mechanism is based on the need to collect a certain part of the national income into the budget through taxes, and correctly determine the objects of taxation, taxpayers, and tax rates. calculates and controls the process of transfer to the budget. This control is always carried out together with the function of distribution. Because if the distribution is limited only by monetary relations, the control function of taxes is beyond distribution through monetary relations the completeness of tax objects in the form of goods, product residues, raw materials and fuels, and the use of other resources. So, the control function of taxation forms the theoretical basis of general economic control carried out by tax authorities. In the conditions of the market economy, the control of tax authorities becomes the control carried out on the basis of the requirements of economic legislation.[20]

## Conclusion

To sum up, it is important to sharply reduce the collection of tax debts from business entities, to provide them with tax breaks and benefits, to protect the activities of taxpayers and individual entrepreneurs from the crisis, and to avoid excessive tax collection costs. I. Niyozmetov, one of the Uzbek economists, noted that the burden of VAT and property tax is mainly borne by industrial enterprises, which leads to an uneven distribution of the tax burden and a heavy tax burden on industrial enterprises. This makes it easier for business entities to pay taxes. This indicates that the tax burden is so heavy that it has a negative impact on the financial activities of taxpayers in a generally established manner. At the same time, A. Ghiyosov, in his scientific research, introduced a procedure for determining that all accounts of a business entity should be focused on all accounts of a business entity if the collection order placed on the main account by the state tax service authorities is not fully executed within one month. emphasized the need to improve the norms of tax legislation aimed at increasing the level of tax culture in order to prevent tax evasion and to improve the administration of tax debts.

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