



SPECIFIC FEATURES OF THE TAX DEBT COLLECTION MECHANISM IN THE TAX ADMINISTRATION IN THE CONTEXT OF THE DEVELOPMENT OF DIGITAL INFRASTRUCTURE

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Abstract:

In this article, the improvement of the mechanism of tax collection, the improvement of service and education of taxpayers, the simplification of the tax system and procedures, the development of effective communication channels between taxpayers and tax authorities, the improvement of the mechanisms of tax collection. In addition, the theoretical and practical aspects of the trends in the development of relations that the formation of trust and perception of justice and the use of effective coercive measures increase compliance.

Key words: local tax, market value of property, cadastral value, personal card, tax elements, budget potential, local budget, local budget expenditures, local taxes, tax credits.

Introduction:

Taxes play a key role in the formation of budget revenues. Therefore, it is necessary to form the budget revenues on time, completely, without various conflicts, in legal ways. In this case, the collection of taxes and fees calculated by taxpayers is of great importance. Today, the increase in the number of taxpayers who are in the situation of not paying the calculated taxes and fees shows how relevant the chosen topic is. Therefore, today, reducing the debt of taxpayers to the budget remains one of the urgent issues before the tax authorities in our republic.

The reforms implemented in the economic sphere are aimed at making the tax system more open, reducing the tax burden year by year, encouraging and developing local producers, and increasing the competitiveness of their products. The President of the Republic of Uzbekistan Sh.M. Mirziyoev spoke about this and emphasized that "it is necessary to reduce and ease the tax burden for all business categories, and on this basis to expand production and the taxable base", and the priority directions for improving the tax system as "it is necessary to switch to the policy of encouraging rapidly developing and growing enterprises" and "2 trillion soums were left at the disposal of businesses due to the fact that we abandoned the tax debt that arose due to the use of inefficient tax mechanisms.", by every employee, "We need to take serious measures to simplify the tax administration and improve the control functions of tax authorities." fulfilling the target task on the basis of specific programs is considered the most important directions of further development of the tax administration system in our country. In addition, in this regard, the head of our state said that "within the new tax policy of 2019, the tax burden on wages was reduced by 1.5 times, as a result, the number of people working in the official sector increased by 500 thousand during the year.



Analysis of literature on the topic

We present a brief literature review on the topic of ways to improve the tax collection mechanism introduced in the tax administration of the Republic of Uzbekistan at the present time.

Tax Administration Reform and Fiscal Control in Uzbekistan (2006) by Sabine Fraser: This researcher provides an overview of tax administration reform in Uzbekistan and highlights challenges and opportunities for improving tax collection mechanisms. The author suggests that improving the process of tax collection can be achieved by improving taxpayer education and outreach, increasing transparency and accountability, and modernizing the tax administration system. [1].

"The Impact of Tax Reforms on Tax Law in Transition Countries: Evidence from Uzbekistan" by Tigran Poghosyan and Evgenia Kolomak (2013). According to the authors, tax reforms aimed at simplifying tax procedures and lowering tax rates can increase tax compliance and revenue collection. [2].

"Improving Tax Compliance in Uzbekistan: Lessons from the Literature and International Experience" by Sanjay Kumar and Tigran Poghosyan (2019): These studies review the literature on tax compliance and international experiences on improving tax collection mechanisms. comes out. The authors argue that effective tax compliance strategies require a comprehensive approach that includes taxpayer education, simplification of tax procedures, effective enforcement, and a supportive legal and regulatory environment. [3].

Strengthening Tax Administration in Uzbekistan: A Case for Risk-Based Auditing by M. Mahmud and A. Jain (2018): This paper proposes a risk-based audit approach to strengthening tax administration in Uzbekistan. The authors suggest that risk-based auditing can improve tax compliance and revenue collection by targeting high-risk taxpayers and more effectively detecting violations. [4].

Tax Reform and Revenue Mobilization in Uzbekistan (2018) by Ziyaev, J. and M. Khujakulov: This study explores the impact of tax reform on revenue mobilization in Uzbekistan. According to the authors, tax reforms aimed at simplifying taxation procedures, reducing tax rates and improving tax administration led to a significant increase in tax revenues [5].

"Improving Tax Compliance: A Literature Review" by Joel Slemrod (2007): This study provides an overview of the tax law literature and argues that effective tax collection mechanisms require a combination of enforcement, incentives, and education programs. does. The author also discusses the importance of simplifying the taxation system and procedures [6].

"Improving Tax Collection Through Better Taxpayer Service and Education" by Richard M. Bird and Eric M. Zoltlar (2005): This document improves taxpayer service and education. shows that it can be an effective way to increase tax collection. The authors recommend providing clear and simple information to taxpayers, simplifying tax forms and procedures, and developing effective communication channels between taxpayers and tax authorities [7].

"Tax Compliance: A Literature Review" by Benno Torgler (2002): This researcher reviews the literature on tax compliance and identifies several factors that may influence compliance behavior. , including trust in government, perception of justice, fines and punishments. coercive measures. The author states that improving the perception of trust and fairness can increase compliance [8].



Analysis and discussion of results.

The tax mechanism of our republic has the task of providing the state budget with the necessary revenues on the one hand, and stimulating the activities of taxpayers on the other hand. In order to fulfill these tasks, it is necessary to increase the incentive role of taxes by carrying out economic reforms in the tax system, to improve the mechanism of applying tax collection methods to ensure their stable flow into the budget system, to optimize tax collection, to reduce tax debt and to lighten the tax burden. Reforms in the tax system are of particular importance in the improvement of tax administration in our country. The tax administration, in accordance with the tax legislation, monitors the economic relations between taxpayers and the state tax service authorities regarding the collection of taxes and compulsory payments to the state budget and their full and timely payment. includes. The need to study the improvement of the tax administration in reducing the tax debt, collecting taxes on time and in full within the framework of scientific research is based on the following problems:

1. Tax reporting forms have not been improved and reports have not been fully automated.
2. Existence of a trend of increasing tax debt.
3. Existence of the need to improve the tax legislation. There are actions that are carried out by the state tax service body from the date of tax debt of legal entities and individual entrepreneurs, in which, within 3 working days from the date of tax debt, the debtor submits the warning application directly by visiting or by mail service or personally sends to his office electronically. Sends an electronic collection order to the debtor's bank account within 3 working days. Sends an electronic order to the foreign currency account to sell foreign currency funds and transfer them to the tax debt. If the recognized tax debt reflected in the warning application is not fully paid by the debtor within 15 days from the date of sending the application, the debtor's property will be attached to the account of the tax debt by the decision of the state tax service body.

Based on the analysis, the debtor has not paid the wholesaler for the sale of goods, the work performed and the service provided, the funds transferred to a third party, or the goods have not been delivered based on the funds transferred, the work has not been performed or the service has not been performed. Due to non-disclosure, the debtor determines the debt and submits an application to the court for collection on account of the tax debt. In this case, the court must send the document to the Enforcement Bureau for enforcement within three working days. Based on the analysis, before the occurrence of the tax debt, he determines the circumstances of removing his assets from the balance sheet in order to avoid paying taxes and submits an application to the court for collection on account of the tax debt. In this case, he participates in the court process defending the interests of the state and must send the court document for execution within 3 working days.

In the event that the tax debt reflected in the application is not paid in full within 30 days from the date of filing the warning application, the taxpayer shall submit an online application to the court regarding the transfer of the tax debt to the property of the debtor. In this case, the tax debt due to the recognized indebtedness is applied to the property of the debtor based on the decision of the state tax service body, and the decision is sent directly to the Enforcement Bureau for execution within three working days by mail service or electronic copy. will be sent at the end. If the debtor does not raise an objection within



10 days from the date of sending the application for canceling the tax debt, the debt is recognized as debt. Within 15 days, the court will issue a decision on acceptance or refusal of acceptance. In this case, on the court date specified in the Decision on admission to proceedings, he sends an electronic online reference to the court reflecting the unpaid balance of the tax debt reflected in the application and participates in the court process, defending the state's interest, based on the DSI power of attorney. . He submits a new application, eliminating the shortcomings, on the Decision on the refusal of admission to business administration.

Sends an electronic reference to the regional branch of the Bureau of Compulsory Enforcement regarding the remaining amount in the electronic court document sent by the court on the compulsory collection of the tax debt. In cooperation with the Enforcement Bureau, it carries out enforcement actions based on the court document. (debiting and selling property, directing collection to debtors and founders, prohibiting them from going abroad). Analyzes and formulates the necessary data for collection of tax debt to the budget on the basis of a court document based on data from external sources and presents it to the Enforcement Bureau for use in the implementation of enforcement actions. In this case, on the basis of the information of the 4th and 5th annexes of the VAT, during the execution period of the court document, he sold goods, performed work or provided services, exported or imported goods through customs, made large money transactions through special account numbers, analysis of bank transactions provides information about the assets of the 3rd party.

The Bureau of Compulsory Enforcement supervises the filing of an application to the court on subsidiary liability in order to direct the collection of tax debt to the manager, founder or owner of the debtor based on the enforcement documents on the impossibility of collection. In this case, he participates in the court proceedings based on the submitted application, sends the court document issued by protecting the state's interest to the Enforcement Bureau for execution, and in cooperation ensures and controls its execution. Based on the requirements of Article 48 of the Civil Code on the enforcement documents returned by the Bureau of Compulsory Enforcement, he submits an application to subsidiarily recover the tax debt from the head, owner and founders of the debtor, and directs the court document to execution.

Submits an application to the court regarding bankruptcy and participates in the court process and in the meeting of creditors on bankruptcy, protecting the state's interest. In this case, the court administrator of the bankrupt enterprise controls the activity, analyzes the third-party property, the bank statement, and determines the debtor's sums and takes measures to add them to the liquidation mass. The liquidator controls the correctness of the conclusion of the liquidator on concealment of bankruptcy, false bankruptcy and intentional bankruptcy based on the decision of the Cabinet of Ministers No. 224 and presentation to the court, prosecutor's office and creditors. based on the decision of the court on the completion of the bankruptcy liquidation case, based on the information of the State Services Agency on removal from the State Register, issues a decision on the write-off of the tax debt in accordance with the requirements of the Cabinet of Ministers Resolution No. 307, and focuses on performance. In order to recover the tax debt of legal entities and individual entrepreneurs to the budget, the tax service authorities determine the source of the tax debt, in which the debt depends on



the volume (manufactured or sold goods, work performed or services provided), resource use (land, water, subsoil, building), segmented into debts arising from wages or tax calculated as a result of an audit or financial penalty applied. If the tax authorities owe the amount (goods produced or sold, work performed or services rendered):

- analyzes the movement of funds in the bank account and considers the purposes for which the tax part of the funds received from the customer was spent;

- Analyzes Annexes 4 and 5 of the VAT, in which the funds transferred correspond to the account invoices reflected in Annex 4 and the funds received in the bank account correspond to the account invoices reflected in Annex 5 the rib comes out. If the difference is found, the debtor applies to the court for collection of the amount;

- examines export and import operations, in which funds are fully received from the foreign partner for export operations, for what purposes the received funds were used, and what measures were taken against the funds that were not received, that the contracts concluded on import operations have been fully fulfilled, through which business entities the imported products were sold, and the amount of money for the sold goods:

pledges all assets (money, movable and immovable property, money and property of 3rd parties) and resources owned or used (land, buildings and structures, water resources and other assets)) examines the sources of income, by whom, for what purpose they are used, the income manager and whether it is reflected in the reports (rental income, etc.);

- examines the level of use of the resources owned, examines the assets acquired and disposed of during the activity, examines the legal formalization of transactions, and the authority to collect tax debt at the expense of the assets identified as a result of the study and analysis takes measures within.

If taxes and levies calculated from wages have resulted in a tax debt:

- in cases where wages have been paid and income tax has not been paid, and whether wages have been calculated or paid after the debt has been incurred, as well as what goods have been sold, what work has been performed or what services have been provided the worker determines that there is a debt due to the wages charged to the employees;

- examines the living standards of the debtor's salaried workers and employees and, if necessary, talks with them and clarifies the fact that they worked, received wages, and payment methods, and allocates the funds determined based on the results of the study and analysis to the tax debt will take measures to recover the account. The specific features of the tax administration mechanism for the collection of tax debts in the context of the development of digital infrastructure include the following:

1. The development of digital infrastructure allows the complete implementation of electronic reporting, i.e. electronic submission, which simplifies the process of data collection and analysis to determine tax liability.

2. The use of digital technologies in automated inspection systems (autocamera) allows tax authorities to create automated systems for checking tax reports and identifying errors or violations.

3. In electronic reporting methods, tax authorities can use electronic reporting methods, such as e-mail or notification systems, to contact taxpayers about the need to provide debt or additional information.



4. In the context of the development of the digital infrastructure for electronic payment methods, providing taxpayers with various electronic methods of paying tax debts, such as electronic payment systems or Internet banking, will prevent the occurrence of tax debt.

5. In the context of the development of digital infrastructure through cyber security, tax authorities will have to ensure the protection of taxpayers' data from cyber attacks and information dissemination.

6. As a result of interactions (integration) with other digital systems, tax authorities can combine their systems with other digital systems, such as accounting or banking systems, to automatically exchange information and more effectively control the fulfillment of tax obligations. It reveals some features of the tax administration of the tax debt recovery mechanism in the context of the development of digital infrastructure. In this case, specific features may vary depending on the country and its tax system.

Conclusions and Suggestions

VAT tax and profit tax taxpayers) enterprises whose annual turnover at the end of the previous year did not exceed the indicated turnover during the calendar year, subsoil users and producers of excise goods, as well as violations of tax legislation in the case of taxpayers included in the high risk level, it is necessary to give the opportunity to pay in installments in the amount of the amount of the tax debt incurred up to six months.

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