



CAUSES OF TAX DEBTS AND WAYS TO ELIMINATE THEM

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Abstract:

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

Keywords: tax debt, property, cadastral value, personal card, tax elements, budget potential, local budget, costs of local budgets, judicial enforcement, lender, creditor, debtor.

Tax arrears is the overdue payment of funds due to budget and extra-budgetary funds in accordance with estimated taxes by business entities or individual entrepreneurs. or will not be paid at all. The tax liability of a taxpayer or a tax agent can be determined both for all taxes and for each of them separately. Payment of tax debt, including payment during collection by tax authorities, is carried out in the following sequence:

- 1) amount of taxes;
- 2) calculated penalties;
- 3) fines.

Factors affecting this can be the following:

- non-observance of payment discipline by economic entities with mutual financial relations, and as a result of this, the excess of receivables and payables;
- a sharp change in consumer demand for the products (work and services) of the economic entity;



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- the quality of the manufactured product (work and services) does not meet the customer's or market's requirements;
- one of the main reasons for the taxpayer's tax debt to the budget is the instability of the company's financial situation, including the increase in receivables and payables. The reasons for tax debt are as follows:
- that economic entities and sole proprietorships are organized for the purpose of confidential activity;
- incomplete formation of tax culture or failure to properly fulfill obligations;
- the poor quality of the account in the enterprise or the lack of sufficient knowledge and skills (inexperience) of its responsible persons;

For example, although the Eldor Sardor farm located in Surkhandarya region has 51 hectares of land and agricultural machinery, due to management errors and other deficiencies, tax debt of 189.1 million soums has been generated over the years and remained uncollected.

- heavy tax burden or intentional non-payment of tax;
- overdue payment of the company's debtor and creditor debts and insufficient funds in the account number;
- deficiencies in tax administration and tax legislation;
- other force majeure circumstances and changes related to the life of the taxpayer (responsible person) (illness, death, etc.)

One of the main reasons for the emergence of tax arrears is the deterioration of the financial situation of taxpayers.

A high level of taxation (tax burden) directly and indirectly affects the deterioration of the financial situation of enterprises.

Postponing the tax payment period to a later date is recognized as a change in the tax payment period. It is possible to change the term of tax payment with interest calculated on the total amount of tax to be paid or a part of it. Changing the tax payment period is carried out in the form of delaying its payment or paying it in installments. Tax deferment or installment payment consists of changing the term of payment of this tax by paying the amount of the debt in one go or in stages, respectively. Tax deferment or installment payment shall be applied to the amount of debt incurred before the decision to grant the possibility of tax deferment or



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installment payment is made or to be incurred in the future. can be given in relation to the amount of the loan. Tax deferment or installment payment is granted by the Tax Authority for a period not exceeding 1 year. A person applying for a change in the tax payment period has the right to submit an application for deferment of tax payment or payment in installments, or to be notified about it. Such an application may be submitted for one or more taxes. When considering an interested person's application for deferment or installment payment, the body authorized to make a decision on changing the tax payment terms shall inform this person with his has the right to offer other terms of payment in installments which may be agreed upon.

Changing the tax payment period does not cancel existing tax payment obligations and does not create new obligations. According to the decision of the Cabinet of Ministers, the Tax Committee, the State Customs Committee and the local authorities, the tax payment period can be changed, property pledge, surety or bank guarantee can be provided. It also applies when the possibility of delaying or paying in installments is given.

Current rules for tax agents, temporary procedure for delaying interest-free payment or applying installment payment for payment of taxes, tax arrears and fulfillment of tax obligations under special circumstances does not apply to the cases provided for. Circumstances excluding the change of the tax payment period The tax payment period cannot be changed if at least one of the following conditions is being met for the person concerned. 1) in the presence of the specified circumstances, a decision on changing the tax payment period cannot be adopted, and the adopted decision must be canceled, in connection with the violation of the tax legislation if a criminal case has been initiated based on the symptoms of a minor crime;

2) there are sufficient grounds to assume that this person will use such a change to hide his money or other property subject to taxation, or that this person will leave the Republic of Uzbekistan for permanent residence. Isa;

3) during the 3rd year prior to the day when this person submitted an application for changing the tax payment period, the relevant tax payment period was determined by the Cabinet of Ministers, the Tax Committee, the State Customs Committee and the local authorities. if a decision has been issued to terminate the validity of the



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previously granted deferral or installment payment option due to the violation of the terms of the change;

4) if a bankruptcy case has been initiated;

5) an interested person (business entity) shall submit an application to the relevant authorized body for the possibility of delaying or paying the tax in installments.

When business entities acquire property rights to land plots with a total area of more than 1,000 square meters and (or) buildings and structures, with notice and without collateral Has the right to postpone for a period of 6 months. In this case, the amount of delayed taxes is determined by the amount of taxes calculated based on the value and (or) area of land plots, buildings and structures registered with the state.

The notice on the right to delay payment of taxes shall be sent through the personal office of the taxpayer within 3 months from the date of the transfer of the ownership rights to land plots, buildings and structures to the state register of land plots, Uzbekistan According to the Tax Code of the Republic (article 97, letter heads 1, 3-13) to the high risk category by sending to the tax authorities, indicating the record number and date of the state registration of ownership of buildings and structures if included.

Enterprises with a state share of more than 50 percent, subsoil users and producers of excise goods are excluded. In the case of the above-mentioned circumstances, a decision on changing the tax payment period cannot be adopted, and the adopted decision must be canceled. The interested person and the tax authority of the place where the account is held will be notified in writing within 3 days about the cancellation of the decision.

An interested person has the right to appeal against such a decision in the prescribed manner. The tax payment period for the consolidated group of taxpayers will not be changed. Bodies authorized to make decisions on changing tax payment terms The bodies listed in Figure 2.1 are the bodies authorized to make decisions on changing tax payment terms. It is clear that it is necessary to fundamentally revise the approaches to tax legislation in the systematization of taxes, codification of tax benefits and minimization of tax evasion. Since the beginning of 2000, there have been qualitative changes in the tax sector, adapted to the institutional reforms in the country's politics. The strategic direction of these changes is aimed at improving the



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efficiency of the entire tax system, which implies a consistent reduction of the tax burden and the formation of an efficient system of tax administration. Tax liability of legal entities arises due to a number of reasons, depending on the level of influence in a certain period of time. Accordingly, the analysis of the reason for the occurrence of tax debt makes it possible not only to classify the rate of growth of tax debt, but also to determine measures for their elimination. Of course, the result of these measures will not lead to the complete elimination of tax debt, but with these measures, it is possible to reduce tax debt to a certain extent under the harmony of the actions of tax debt collecting bodies. According to some foreign scientists, tax debt may arise under the influence of the following factors:

- socio-political and historical - this situation is explained by the emergence of protests against the political administration in some groups or regions, the pact of tax culture and other social circumstances;
- organizational and legal - this situation is explained by the lack of improvement of the tax administration and legal framework, the weight of the tax burden or its uneven distribution;
- economic - this situation is generally explained by a change in the economic situation.

It is mainly divided into 2 groups:

The first group is the instability of the system in the general economy. It is explained by the lack of a sufficient level of money supply, a high inflation rate, a decrease in production, and a decrease in purchasing power;

The second group is cases related to production and trade of goods of a specific nature, as well as cases related to technical production, which apply only to certain economic entities.

According to foreign scientists, it is necessary to study the emergence of tax debt of legal entities in three groups. First of all, there are economic, organizational-legal and administrative psychological reasons (Figure 2.2). First of all, let's pay special attention to economic reasons. 3 types of reasons (Figure 2.3) can be included in this group.

The increase in tax arrears, the negative impact on the state budget and the financial activity of economic entities, as well as the main group of tax debtors were analyzed.



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Tax debt write-off procedures, to a certain extent, allow taxpayers to use various tax evasion schemes, which encourage them to prolong their tax obligations and increase their tax debt. This practice ultimately leads to a weakening of competition and the loss of the benefits of strict tax law enforcement.

Conclusions and suggestions

Introducing a mechanism for identifying enterprises that may incur a large amount of tax debt, submitting tax reports and one-time payment of the resulting tax debt. As a result, enterprises that make large amounts of money circulation and import operations and avoid paying taxes without being reflected in tax reports will be identified in advance, and an opportunity will be created to submit tax reports and pay tax debts.

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