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SPECIFIC ISSUES OF THE TAX DEBT COLLECTION MECHANISM IN OUR COUNTRY

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Abstract:

This article discusses the improvement of the tax collection mechanism, improvement of taxpayer service and training, simplification of the tax system and procedures, development of effective communication channels between taxpayers and tax authorities, improvement of tax collection mechanisms. In addition, theoretical and practical aspects of trends in the development of relations consisting in the formation of trust and perception of justice and the use of effective enforcement measures increase compliance.

Keywords: local tax, market value of property, cadastral value, personal card, tax elements, budget potential, local budget, local budget expenditures, local taxes, tax incentives.

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. 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



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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 received payment from the wholesaler for the realization of the 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-declaration, the debtor determines the indebtedness and submits an application to the court for recovery on account of the tax debt. In this case, the court must send the document to the Enforcement Bureau for execution within three working days. Based on the analysis, before the occurrence of the tax debt, he determines the circumstances of removing the assets he owns 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



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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 directed to the property of the debtor based on the decision of the state tax service body, and the decision is sent directly to the Bureau of Enforcement within three working days for execution 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, on the basis of 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.



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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. 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 integrate their systems with other digital systems such as accounting or banking systems to automatically exchange information and more effectively control the



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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.

In the context of the development of digital infrastructure, the collection of tax debts is an important task for the state. As many transactions and transactions are done in digital environment, tax authorities need to adapt to effective control and collection of taxes. There are several aspects to consider when collecting digital infrastructure taxes. In this regard, it is important to establish the correct taxation mechanism, in which it is important to determine which types of transactions and transactions in the digital sphere are subject to taxation. Special laws or regulations governing the digital economy can be used for this. In technological monitoring, in order to effectively collect taxes, tax authorities should use modern technologies to monitor and analyze data. This includes the use of special programs or algorithms to determine tax liability and indebtedness. In terms of international relations of digital economy, cooperation between countries is important. Organizations such as the Association of International Tax Administrations are involved in the development of international standards for taxation of the digital economy and exchange of tax information, and relations with these organizations should be established. In the development of the legal framework, it is necessary to develop and improve the relevant legal framework for the effective collection of tax debts in the digital environment. This includes laws governing e-commerce, digital services and data transmission, as well as the protection of taxpayer information. In the tax awareness mechanism, it is important to ensure tax awareness among citizens and entrepreneurs regarding taxation in the digital environment. This can be achieved by providing detailed information on tax obligations in the field of information companies, consultancies and the digital economy.

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



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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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