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ANALYSIS OF THE CURRENT STATE OF USE OF SERVICES PROVIDED TO TAXPAYERS

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Abstract

In this article, special attention is paid to further reducing the negative impact on the competitiveness of the republic's economy by gradually reducing the monopoly on commodity and financial markets, improving the efficiency of the system of granting benefits and preferences, as well as reducing the regulatory burden on business entities and radically improving the interaction of taxpayers in the implementation of tax administration and the fulfillment of tax obligations of the republic.

Key words: tax, fiscal policy, budget, tax administration, tax potential, regulatory analysis, positive analysis, tax burden, representative tax rate, average rate, tax reporting, tax revenues, tax benefits.

Introduction:

Compliance with tax discipline is the most important factor in protecting the financial interests of state legal entities and is ensured by specialized institutions that control the implementation of tax relations. Based on the legally established rules of tax collection and mandatory rights for their implementation, the tax administration is designed to implement the strategic goals of the tax policy using a set of legal and economic tools, levers and incentives. However, the imperfection of modern tax practices and the functional structure of tax authorities have led to an increase in the conflict of interests. The development of taxpayer services, including the development of taxpayer service administration, and the elimination of new methods of tax evasion, have not been developed. In addition, based on the international experiences of taxation, it does not allow to solve the problem of



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determining the optimal level of improvement of service to taxpayers in the tax administration in Uzbekistan.

The main stage in the mechanism for using services provided to taxpayers in the tax system of Uzbekistan is registration in the tax system. In this case, the taxpayer must register in the tax system of Uzbekistan, providing the necessary information about himself and his organization. To do this, he can contact the state services at the place of residence or business activity or the tax inspection. In addition, it is also important for taxpayers to submit tax reports, in which the taxpayer must periodically submit tax reports to the tax authorities to account for his income, expenses and tax liabilities. In order to correctly calculate the amount of tax liabilities, all income and expenses must be indicated in the report. There is also a soliq.uz mobile application for taxpayers to pay taxes on submitted reports. In this case, the taxpayer must pay taxes on time in accordance with the tax legislation of Uzbekistan. In addition, legal entities can do this by transferring money to a special account specified in their tax reports. In the process of calculating taxes, taxpayers can use tax benefits, and also have the right to receive tax benefits in accordance with the tax legislation of Uzbekistan. To do this, they must submit relevant documents and requests to the tax authorities.

As for tax control, tax audits are carried out on taxpayers' tax reports. Tax authorities have the right to conduct audits to verify the correctness of taxpayers' tax reports and tax payments. If violations are detected, the taxpayer may be subject to fines and sanctions provided for by law. If the taxpayer disagrees with the decision of the tax authorities, he has the right to appeal this decision to the relevant courts. The mechanism for using services provided to taxpayers in the tax system of Uzbekistan is based on strict compliance with tax legislation and requires accuracy from the taxpayer in preparing tax reports and paying taxes.

Currently, tax authorities, when providing services to taxpayers, ensure the correct maintenance of account information of legal entities in the database, the correct and complete functioning of the sections of the “Single Register of Legal Entities” software product in cooperation with relevant structures. They also monitor the correct functioning of the interactive service for changing account information through the personal account of legal entities and prepare proposals for its



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improvement, register permanent establishments of foreign legal entities and ensure the issuance of TINs. They ensure that letters, applications, complaints and other documents received in their direction are considered within the established deadlines, and prepare proposals to eliminate the recurrence of problems in the future. They ensure the correct and complete maintenance of account information of legal entities (director, accountant, founder, etc.). Monitors the correct and complete formation of taxpayer reports in the “Unified Register of Legal Entities” software product with relevant structures.

Registers permanent establishments of foreign legal entities and ensures the issuance of TINs, timely consideration of orders from higher organizations, documents related to internal activities, and applications from legal entities and individuals.

As an experiment in our dissertation work, the procedure for calculating and forming tax reports on value added tax, excise tax, turnover tax, and land tax from legal entities of taxpayers registered with the State Tax Department of the Khorezm region by tax authorities was established by the Decree of the President of the Republic of Uzbekistan. In it, within the framework of the experiment, tax authorities calculate land tax collected from legal entities - based on data from the Cadastre Agency bodies, and value added tax, excise tax and turnover tax - based on data from electronic invoices and online cash registers, as well as other data available to tax authorities, and form a tax report. In addition, the tax report formed by the tax authorities is sent to taxpayers through their personal account at least 10 days before the deadline for submitting the relevant tax report established for taxpayers. The taxpayer shall approve the tax report formed by the tax authorities within 5 days from the date of receipt of the tax report or, if there are objections, reject it, process the tax report and submit it to the tax authorities in accordance with the established procedure.

This decree also establishes the creation of the possibility for taxpayers to reflect in electronic invoices the taxable object or other objects related to taxation necessary for calculating value added tax, excise tax and turnover tax by January 1, 2022, and this procedure is being implemented in practice. Regarding the implementation of this decree, the Cabinet of Ministers was given proposals to



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implement it by August 1, 2022, after a thorough analysis of the results of the experiment, apply it to taxpayers in all regions of the republic and expand the list of taxes for which tax reports are formed by tax authorities.

For entrepreneurs, an interactive service “Application for the use of tax benefits” has been launched on the my.soliqu.uz website, in which certain business entities have the right to use tax benefits provided for in the tax legislation to support a sector, object, territory and activity from the moment the relevant legal grounds arise, or to refuse to use the tax benefit throughout their entire validity period, with the exception of the sale of goods (services) exempt from value added tax. In this regard, an interactive service “Application for the use of tax benefits” has been launched on the www.my.soliqu.uz website for entrepreneurs. When using the benefit, a questionnaire is sent with the supporting documents (*.pdf format) attached, and the responsible employees are given the opportunity to select tax benefits in tax reports based on the documents provided. At the same time, in order to automatically reflect the benefits of value-added tax and turnover taxes in the formation of electronic invoices and in the process of using online cash registers, more than 50 thousand MZIKs and enterprise identification numbers are currently assigned privileges. This, in turn, is intended to ensure the correct use of tax privileges, their direct reflection in tax reports, and create favorable conditions for entrepreneurs.

Turning to statistical data, in 2022, as a result of the use of tax privileges, 72 trillion soums remained at the disposal of 196 thousand legal entities, and this indicator increased by about 32.4 trillion soums during the first 6 months of this year. 100 thousand business entities retained their privileges. The released funds are helping businesses purchase necessary products and equipment, reconstruct buildings and structures, carry out major repairs, increase the payroll fund, and create additional jobs.

Taking into account the requests from taxpayers, the possibility of editing online-NCT and marketplace checks has been provided on the basis of the “Taxpayer-Assistant” principle. During this period, it is possible to change the product and service identification code (MSIK) and “commitent TIN” data of checks. To do this, go to the “Check data” section from the “Online cash register data of legal



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entities” page in your personal account on the my.soliq.uz website. Enter the fiscal module (ID), date or number of the check into the search system and find the check to be corrected. In the window that opens, the check data is edited. After making changes to the information, only one file must be attached - an official letter (sealed) from the business entity stating that it assumes the consequences of the changes resulting from the editing. The process is completed by clicking the “Save” button. In case of editing checks, business entities are required to resubmit the relevant reports.

The Tax Committee is approving the “Strategy for the Development of Tax Administration and State Tax Service Bodies in 2022-2026 and the “Roadmap” for its Implementation” in accordance with the draft Resolution of the President of the Republic of Uzbekistan “On Measures to Further Improve the Activities of Tax Administration and Tax Authorities in 2022-2026”. In order to ensure the implementation of the Resolution of the Cabinet of Ministers No. 249 dated April 28, 2021 “On Measures to Introduce a Unified Electronic National Catalog of Products (Goods and Services) and Electronic Registration of Powers of Attorney for the Acquisition of Commodity Assets”, the Tax Committee, consisting of specialists, is regularly updating the Unified Electronic National Catalog of Products (Goods and Services). In order to ensure the implementation of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated May 20, 2021 No. 322 “On measures to implement pilot projects to expand the list of products subject to mandatory digital labeling”, 6 enterprises producing medicines and medical devices, 5 water and soft drinks, and 5 household appliances were registered in the National Information System “Original Sign” and relevant information on the products produced on a trial basis (116 medicines, 33 water and soft drinks, 762 household appliances) was placed in the product catalog module. Regarding pre-trial resolution of tax disputes, in January 2022, a total of 28 complaints were received regarding tax disputes worth 8,371.5 million soums, and all of them were considered in the prescribed manner. In particular, as of today, the received complaints were considered in cooperation with taxpayer representatives, and in 5 (8%) appeals worth 649.8 million soums, the taxpayer's position was satisfied. Also, in 23 (92%) appeals worth 7,721.7 million soums, the decisions of



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the state tax service bodies were left in force and explanations were provided in the prescribed manner. In January of this year, a number of measures were taken to ensure the effectiveness of tax administration of 946 enterprises registered with the Interregional Inspectorate for Large Taxpayers. In particular, 4 seminars were held with 170 large taxpayers on the content of the amendments to the tax legislation from 2022, the Law on the State Budget of the Republic of Uzbekistan, and 6 appearances were organized on television, radio and in the press.

Conclusions and suggestions

One of the problems of using fiscal instruments in providing services to taxpayers is the complexity of introducing and using the system of these instruments. This may require significant changes in the accounting system of enterprises and organizations and special tools. One of the main solutions for this is for enterprises and organizations to turn to experts in the field of fiscal instruments for advice and support in the implementation and support of the accounting system. It is also necessary to pay attention to the possibility of using electronic or web solutions that simplify the implementation process and reduce costs. The second problem is the need to regularly update and maintain fiscal instruments in accordance with changes in legislation and the requirements of tax authorities. This can be a time-consuming and resource-intensive process. As a solution, enterprises and organizations should regularly monitor changes in legislation related to fiscal instruments and update their systems accordingly.

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