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ANALYSIS OF TAX CALCULATION MECHANISMS BY TAX AUTHORITIES THROUGH THE PROVISION OF SERVICES 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.

Keywords: 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 determining the



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

Taxpayers have various mechanisms for calculating taxes using modern services. Among them, when completing and submitting tax returns electronically, the taxpayer can independently complete and submit tax returns through the electronic services of the tax service. In this case, the system automatically calculates the amount of tax payment based on the information provided. When using online tax calculators, the taxpayer can use special online calculators that allow the taxpayer to quickly and accurately calculate the amount of tax payment based on the entered information on income, expenses and deductions. When providing access to the taxpayer's personal account, tax authorities can create online platforms where the taxpayer can view information about tax obligations, including submitted tax returns, tax decisions and other important information. You can also make payments and apply for tax deductions through your personal account.

In terms of developing mobile applications to simplify tax procedures, tax authorities can create mobile applications that allow taxpayers to perform various tax operations, such as filling out reports, checking the status of tax files, making payments, etc. Regarding the use of electronic payment systems, taxpayers can use electronic payment systems to transfer tax payments directly from a bank account or credit card. This greatly simplifies and speeds up the tax payment process. These mechanisms allow taxpayers to significantly reduce the time and administrative costs of calculating and paying taxes. They also help increase transparency and trust in relations between taxpayers and tax authorities.

Tax calculation in the provision of services is carried out on the basis of specific mechanisms established by the legislation of each country. The following are some of the mechanisms for calculating these taxes:

1. Value Added Tax (VAT): Many countries have a value added tax system in place, in which organizations and entrepreneurs are required to pay tax on the difference between the revenue from the provision of services and the cost of the goods and services used to provide them.



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2. Income Tax: Many countries have an income tax calculated on the revenue from the provision of services. The amount of this tax is determined by the rates established by law.

3. Dividend tax: if dividends are paid during the provision of services, the organization or entrepreneur is obliged to pay tax on these payments.

4. Payroll taxes: if labor is used in the provision of services, the employer is obliged to pay tax on the wages of its employees.

5. Additional taxes: in some cases, additional taxes may apply, such as excise taxes, social security contributions or property taxes, which are also applied to the provision of services. The mechanisms for calculating these taxes may vary depending on the country and the specific characteristics of the services provided. Therefore, it is recommended to familiarize yourself with the tax legislation of the country when providing services and consult a tax specialist to correctly calculate and pay taxes.

According to Article 1 of the Law of the Republic of Uzbekistan “On Lease”, a lease is a temporary possession and use of land, other natural resources, as well as property necessary for the independent implementation of economic and other activities by the lessee for a fee on the basis of a contract. Also, in accordance with Article 5 of this Law, a lease agreement concluded for a certain period of time on the basis of the voluntariness and full equality of the parties serves as the basis for the emergence of lease relations. In this case, the lease of land and other natural resources for agricultural purposes must be intended for a long term - at least 5 years. In accordance with Article 535 of the Civil Code of the Republic of Uzbekistan, under a property lease agreement, the lessor undertakes to transfer the property to the lessee for a fee for temporary possession and use or use. Also, in accordance with Article 574 of the Civil Code, a lease agreement for a building or structure or part thereof concluded between citizens must be registered with the state tax authorities.

In accordance with paragraph 2 of the Resolution of the President of the Republic of Uzbekistan dated May 25, 2018 No. PQ-3741 “On measures to further improve the notary system as an institution aimed at preventing disputes”, a procedure for mandatory registration of real estate lease agreements with the state tax authorities has been introduced from January 1, 2019. Accordingly, in accordance with the



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Regulation “On the Procedure for Mandatory Registration of Real Estate Lease Agreements with the State Tax Authorities”, registered with the Ministry of Justice on October 11, 2018 under No. 3077, real estate lease agreements concluded between individuals are registered with the tax authorities no later than ten days.

In accordance with subparagraph “v” of paragraph 3 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 595 dated September 22, 2021 “On measures to further improve the registration of taxpayers and simplify the procedure for reimbursement of value added tax”, starting from January 1, 2022, contracts for the lease (purchase) or free use of real estate by legal entities will be registered with tax authorities. In this case, contracts for the lease or free use of real estate by individuals and legal entities in the electronic systems of the state tax service bodies will be registered remotely and only in electronic form.

In accordance with paragraph 3, subparagraph "b" of the Decree of the President of the Republic of Uzbekistan No. PF-6208 dated April 20, 2021 "On additional measures to support entrepreneurial activity and employment of young people, their social protection and meaningful organization of their free time", from May 1, 2021, 60 percent of students of higher educational institutions living in rented accommodation will be reimbursed from the State Budget in the amount of 1 time the minimum wage in Tashkent, and 0.5 times the minimum wage in other regions. According to paragraph 9 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 563 dated September 9, 2021 “On measures to increase the level of housing coverage of students in higher educational institutions of the Republic”, income from renting out housing to students by individuals is exempted from tax. Also, according to paragraph 10 of this resolution, it is established to implement simplified registration of student rental agreements and tax payments without a digital signature, to integrate the electronic system for registering rental agreements with the electronic database of students of the Ministry of Higher and Secondary Specialized Education and other departments, and to introduce an automated system for exempting individuals who rent out their housing to students from income tax. According to paragraph 6 of the “Regulation on the procedure for reimbursing part of the monthly rent payment from the State Budget of the Republic of Uzbekistan to students of state higher educational institutions living on a lease



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basis”, approved by Resolution No. 605 of the Cabinet of Ministers of the Republic of Uzbekistan dated September 24, 2021, all students of state higher educational institutions living on a lease basis, regardless of whether they study only in the form of full-time education, on a state grant or on a fee-based contract, will be reimbursed part of the monthly rent payment from the State Budget based on established criteria. Consideration of taxpayers' applications and appeals is one of the main tasks of tax authorities. This is a process in which a taxpayer may submit various requests regarding tax obligations. Applications and appeals may relate to various aspects of taxation, for example, when clarifying tax obligations, a taxpayer may request verification of the correctness of the calculation of tax payments. Tax authorities must consider such applications and, if necessary, make appropriate adjustments. When providing additional information, a taxpayer may request additional information or explanations regarding the application of tax legislation. Tax authorities must respond to such requests and advise the taxpayer. When making inquiries about tax benefits, a taxpayer may apply for tax benefits. This may, for example, be related to special tax conditions for small businesses or certain categories of taxpayers. The tax authorities must consider such applications and make an appropriate decision in accordance with current legislation. When implementing applications for deferral or payment of payments, the taxpayer may apply for deferral or payment of tax obligations. The tax authorities must analyze such applications, taking into account the financial capabilities of the taxpayer and legislative restrictions, and make a decision on their satisfaction. All applications and appeals of taxpayers must be submitted in writing, contain the necessary documents and information confirming the validity of the requests. The tax authorities must consider these applications within the time limits established by law and make reasoned decisions based on current tax legislation. If the taxpayer is dissatisfied with the decision made on his application or appeal, he has the right to appeal this decision in accordance with the procedure established by law, for example, through tax appeals or courts. Thus, the consideration of taxpayer applications and petitions is an important part of the tax process aimed at ensuring fairness and taking into account the interests of the parties.



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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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