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SPECIFIC EXISTING FEATURES OF THE TAX ARREARS REDUCTION MECHANISM IN THE PROCESS OF DEVELOPING DIGITAL INFRASTRUCTURE RELATED TO TAX ADMINISTRATION

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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. 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



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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 enterprises¹".

The tax system of our republic has two main tasks: on the one hand, to provide the state budget with the necessary revenues, and on the other hand, to stimulate the activities of taxpayers. To implement these tasks, it is necessary to carry out economic reforms in the tax system, increase the incentive role of taxes, improve the mechanism for supporting tax collection methods in order to ensure their stable receipt in the budget system, as well as optimize tax collection, reduce tax debt and ease the tax burden. The effectiveness of the tax system is of great importance for the development of tax entrepreneurship. The tax administration, in accordance with tax legislation, ensures control over the full and timely payment of taxes and mandatory payments to the state budget, as well as their collection. This process involves economic relations between taxpayers and state tax service bodies. The need to study the improvement of tax administration in reducing tax debt and collecting tax payments in full on time within the framework of scientific research is based on the following issues:

1. The accuracy of tax reporting forms and the accuracy of reporting.
2. The presence of a tendency to increase tax debt.
3. The need to improve tax legislation.

There are measures taken by the tax service authority after the tax debt of individuals and individual entrepreneurs arises. The debtor is issued a human-factor notification request within 3 business days from the date of the tax debt arising, which is sent to him in person or by mail, as well as electronically to his personal account. If the debtor does not provide information about his recognition or rejection of the request within 10 days, the debt is considered recognized.

The borrower must submit a payment order to the servicing bank after submitting tax reports. The bank sends a collection order in an automated manner without

¹Мирзиёев Ш.М. Ўзбекистон Республикаси Президенти Шавкат Мирзиёевнинг Олий Мажлисга Мурожаатномаси. – Тошкент: "Ўзбекистон" НМИУ, 2018. – 55 б.



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human intervention. If there are no funds on the main account, and there is a foreign currency account, an electronic order is sent to the foreign currency account to sell foreign currency funds and pay the tax debt. The bank ensures the implementation of the collection order (sale of foreign currency funds and payment of tax debt) or provides access to file number 2.

Tax authorities usually carry out a number of measures to collect tax debts from individuals and individual entrepreneurs. Here are the main steps that can be taken, which tax officials send notifications (requests) about debts. The tax service may require the debtor's bank account to be "seized" in order to collect the debt. If the debtor recognizes the debt, the tax authority, after receiving the request, sends the decision of the tax authority to the bankruptcy bureau for execution. If the debtor does not recognize the debt, it is possible to file a lawsuit in court for the collection of the tax debt in accordance with the established procedure.

Debt collection is the process of using any funds owned or controlled by the debtor to pay debts to tax authorities. In this case, tax authorities may defer tax payments by debtors and direct these funds to pay off the debt, if the debtor has funds in his bank account or other assets. The tax authorities may use these funds to pay off the debt. If the debtor has any income, the tax authorities may also withhold part of these funds.

The Compulsory Enforcement Bureau shall, within 2 months of the decision of the judicial body and the execution of the writ of execution, take into account the debtor's rights, put them on trial, direct the execution to the debtor's creditors and founders, prohibit the debtor from leaving the country, and take other compulsory execution measures.

The tax officer analyzes and forms the information necessary for the collection of tax debt to the budget on the basis of a judicial document using external source data and provides it to the compulsory enforcement bureau for use in carrying out enforcement actions. The compulsory enforcement bureau executes the decision of the tax authority and the court's writ of execution within two months, or if the debtor's property is not identified and it is impossible to collect it, in accordance with Article 403 of the Law of the Republic of Uzbekistan "On the Execution of Judicial



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Documents and Documents of Other Bodies", the enforcement document is returned to the tax authority and, in turn, to the court electronically.

Thus, during the period of execution of the judicial document, the tax authority provides information on the sale of goods, performance of work or provision of services, export or import of products through customs, large cash transactions through special accounts, and assets held by third parties by analyzing bank transactions.

In addition, the tax authority monitors the filing of an application with the court for subsidiary liability in order to direct the collection of tax debt to the head, founder or owner of the debtor, based on enforcement documents stating that it is impossible to collect it by the compulsory enforcement bureau.

The Bureau of Compulsory Labor, in accordance with Article 40 of the Law on Labor Laws, has filed an application for the recovery of the debt from the debtor's head, directors and founders in accordance with Article 48 of the Civil Code of the Republic of Uzbekistan, and has directed the court to issue a decree on the recovery of the debt.

After all the last collection measures have been taken, if the debtor still has a debt, the tax authority shall file an application with the court for "Insolvency". If the debtor is declared "Insolvency", a court administrator shall be appointed and the case shall be handled in accordance with the established procedure on the basis of guarantees. He shall participate in the court proceedings and in the creditors' meeting to protect the interests of the state.

In addition, the liquidator of an "insolvent" enterprise shall monitor its activities, analyze third-party claims, bank statements, and take measures to clearly include the company's assets in the liquidation fund, and the liquidator shall be subject to the provisions of the Resolution of the Council of Ministers No. 224 of 14.08.2013 on the concealment of bankruptcy, forgery, It monitors the accuracy of the findings on bankruptcy and intentional bankruptcy and the submission of them to the courts, prosecutors, and creditors.

After all the work is completed by the court administrator, a notice of removal from the state register of the state services agency is obtained based on the court's ruling on the liquidation process in "bankruptcy". In accordance with the Resolution of the



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State Tax Committee of the Republic of Uzbekistan dated June 1, 2020 No. 2020-22, the tax debt is written off in accordance with the "Procedure for Writing Off Tax Debt Recognized as Unrecoverable".

In addition to the above-mentioned compulsory collection measures, tax authorities determine the causes of tax debt of individuals and individual entrepreneurs in order to collect the debt. In this process, the debt arises mainly from the use of resources (land, water, subsoil, buildings) and wages, or taxes or other financial processes calculated as a result of an audit. If the tax authorities believe that the debt was incurred through manufactured or sold goods and services provided:

they analyze the movement of funds in the bank account and study the purposes for which the tax part of the funds received from the customer was spent;

appendices 4 and 5 of the VAT are analyzed, checking whether the transferred funds correspond to the invoices in the accounts reflected in appendix 4, as well as the funds received in the bank account to the accounts reflected in appendix 5. If differences are detected, they apply to the court with an application to recover the amount owed;

- in the process of studying the debtor's export and import operations, it studies the full receipt of funds from foreign partners for export operations, for what purposes the funds received were used, what measures were taken regarding non-receipts, as well as the full execution of contracts concluded for import operations, through which business entities the imported products were sold, and whether the funds for the sold goods were credited to the account;

- studies the security of tax debt with assets and analyzes the reasons for the formation of a tax debt in excess of the debtor's assets, as well as studies the level of use of energy resources (electricity, gas) and assesses its impact on production, service provision or sale of goods.

- study the activities of other business entities organized by the debtor's head, directors and founders and determine their financial capacity, study the living conditions of the debtor's head, directors and founders and determine their financial capacity, and determine the results of the study and analysis Consider measures to recover the remaining amounts of tax debt from the budget.



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The mechanism for collecting tax debts in the context of the development of digital infrastructure includes the following specific features of tax administration:

1. The development of digital infrastructure allows for the introduction of electronic reporting, that is, the possibility of submitting electronic forms, which simplifies the process of collecting and analyzing information to identify tax debts.
2. The use of digital technologies in automated inspection systems (vehicle cameras) will help tax authorities create automated systems for monitoring tax returns and detecting errors or violations.
3. By using electronic notification methods, tax authorities can use e-mail or notification systems to contact taxpayers about the need to provide additional information or debts.
4. In the context of the development of digital infrastructure, the provision of various electronic methods for taxpayers to pay tax debts through electronic payment systems or Internet banking will help prevent tax arrears.
5. In order to develop a competitive infrastructure through cybersecurity, tax authorities should ensure that taxpayers' information is protected from cyberattacks and information dissemination.
6. Through 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 monitor the fulfillment of tax obligations. This reveals some specifics for tax administrations of the mechanism for collecting tax debts in the context of the development of digital infrastructure. The specifics may vary depending on the country and its tax system.

Conclusions and suggestions

The importance of using foreign experience in the field of the fiscal policy of the Republic of Uzbekistan, at the same time, the possibility of using new and effective tools to reduce tax debt through the implementation of tax policy, in particular, by fulfilling tax obligations, was considered. Here are the following:

acceptance of the interest rate of the penalty equal to three-sixty-fifth of the refinancing rate of the Central Bank of the Republic of Uzbekistan in force at the same time;



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the action of the tax body to limit the property rights to the property of a legal person who is a tax payer is considered as a method of ensuring the execution of the decision on the collection of tax debt.

List of used literature:

1. Tigran Poghosyan va Evgeniya Kolomak (2013)
https://www.files.ethz.ch/isn/139068/643172_sa231.pdf