



TAX REVENUES FROM COMPLIANCE WITH TAX LAW IMPACT ON THE MEETING

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Abstract

The article examines tax compliance and its impact on tax revenue collection. Based on the research of foreign scientists, scientific literature was studied. Cases of non-compliance with tax legislation in Uzbekistan were analyzed from a practical point of view, and conclusions and recommendations were formed at the end of the topic.

Keywords: tax obligations, taxes, levies, tax evasion, taxation.

Taxes of the state financial of the policy main structural part is , governments state goods and services financing for necessary resources with provides . Sometimes to tax of weight efficiency many in terms of tax of payers tax law and to the rules compliance to do Depends . Tax of payers tax to the legislation how much compliance what they do and tax obligations their performance level as designated to tax compliance to do general income collection to the process noticeable impact shows .

Tax to the rules compliance to do and his/her tax the proceeds to collect the effect understanding practical in terms of tax bodies for , theoretically in terms of researchers for very important .

Last in years to tax compliance to do issue fiscal stability , economic development and social to equality effect because of again and again more attention is pulling . The world along governments various strategies including coercion from the measures by pulling tax payers teaching to initiatives as although , tax to the legislation compliance to do to improve are striving .

Unfortunately , governments and tax bodies by take going wide large-scale reform and to measures regardless , tax from paying neck to cheat and law to the documents compliance not to do circumstances preserved remains , this and of

income noticeable to the extent to the loss and tax of the system to the integrity turd is delivering .

It is known that the best solution to all theoretical approaches is more likely to be based on an analysis of its practical situation. Therefore, we have conducted a practical analysis of cases of non-compliance with tax legislation in Uzbekistan for 2019-2023 (Table 1).

Table 1 shows in detail the cases of non-compliance with tax legislation by individuals and legal entities in various regions of Uzbekistan from 2019 to 2023. It should be noted that from 2019 to 2020, there was a decrease in the total number of cases from 128,963 to 85,821, while in 2021 there was a maximum increase of 178,665, followed by 165,830 in 2022 and 146,162 in 2023.

Analyzing data by region involves identifying which areas have consistently high or low levels of disorder. For example, in Tashkent, lawlessness has increased significantly over the years, reaching its highest peak in 2022.

Table 1. Tax to the legislation compliance not to do circumstances analysis

Regions	2019	2020	2021	2022	2023
Karakalpakstan	7 083	3 256	7 943	5 853	6 213
Andijan	9 138	6 473	14 130	9 570	9 289
Bukhara	7 847	5 653	13 786	11 953	11 148
Jizzakh	5 168	4 455	7 448	6 947	8 080
Kashkadarya	5 448	4 024	12 781	10 206	11 726
Navoi	7 294	3 200	9 800	7 958	6 711
Namangan	13 334	5 977	10 724	10 076	8 210
Samarkand	10 621	6 572	14 268	11 026	12 528
Surkhandarya	8 468	7 670	8 494	9 180	10 740
Syr Darya	4 223	4 000	6 844	5 852	5 026
Tashkent city	12 896	7 795	15 087	16 025	13 503
Fergana	11 574	9 138	16 401	9 398	6 086
Khorezm	9 397	4 352	11 005	10 058	8 919
Tashkent city.	16 151	12 739	27 822	40 566	27 117
The tax inspectorate of the large taxpayers	321	517	2 078	1 162	866
Total	128,963	85 821	178,665	165,830	146 162
Jismonian Persons	49 629	16 093	16 371	29 135	20 454
Legal entities	79 334	69 728	162 294	136,695	125,708

Source: Prepared based on data from the Tax Committee.



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When comparing individuals and legal entities, the data shows that legal entities account for a larger share of violations, especially in years with high overall violations. We can see that the number of cases of non-compliance with tax legislation by legal entities was 79,334 in 2019, 69,728 in 2020, 162,294 in 2021, 136,695 in 2022, and finally, 125,708 in 2023. It should be noted that while the peak was in 2021, it was also higher in 2022-2023 than in 2019-2020.

This indicates that businesses and organizations account for a significant proportion of non-compliance cases, highlighting the importance of targeting compliance efforts towards this group.

The observed trends show that tax non-compliance is not uniform across regions and changes over time, requiring a tailored enforcement strategy.

, such as changes in economic conditions or law enforcement policies, is crucial for designing effective interventions.

Officials should prioritize resources and efforts for regions and taxpayer categories with high levels of delinquency, aiming to increase enforcement efficiency and encourage voluntary compliance.

Continuous monitoring and evaluation of non-compliance patterns is essential to identify emerging trends, assess the impact of enforcement measures, and adjust strategies accordingly.

Overall, the analysis of tax non-compliance over the past five years shows disparities across regions and taxpayer types. These findings should be interpreted to develop targeted measures to effectively eliminate violations and strengthen tax administration and revenue collection in Uzbekistan.

In conclusion, Uzbekistan needs targeted and tailored approaches to tax enforcement and compliance promotion. Addressing regional disparities, focusing enforcement efforts, and fostering cooperation can strengthen tax compliance and revenue collection, which in turn will contribute to the country's economic development and fiscal sustainability.



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