E CONF SERIES
International Conference on Multidisciplinary Sciences and Educational Practices
Hosted online from Rome, Italy
Website: econfseries.com 27th February, 2025

ISSUES OF INCREASING THE ECONOMIC CONTENT OF TAX INDICATORS AND THEIR INTERRELATIONSHIPS

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Abstract
Tax indicators include tax collection, tax arrears and tax risk, as well as other important indicators. Ensuring the connection between them helps to increase the efficiency of tax administration in the tax system. However, these processes imply extremely complex economic relations, so scientific research aimed at solving existing problems through their scientific analysis is of great importance. This scientific article (scientific dissertation) examines these issues.

Keywords: Honest taxpayer, tax, taxation, collection, tax collection, factor, tax credit, preference, tax debt, overpayment, tax policy, macroeconomic stability, tax revenues.

If we look at the internal structure of the tax system, it actually consists of two parts. The first is tax elements, and the second is tax indicators. In order to fully understand and comprehend tax indicators, we believe that we need to determine the essence of tax elements. The first stage of the full-fledged functioning of the tax system is the issue of introducing taxes, and the next stage is the development of procedures for their collection. The procedure for collecting taxes itself is the development of additional by-laws serving the collection of taxes and the creation of a system of indicators (criteria) that serve as a methodological basis for the process of collecting taxes and ensure the practical collection process. Such a system of indicators is usually called tax elements. The importance of tax elements in the tax system is that they represent the solution to the questions of how and by what methods the introduced taxes will be collected. In this sense, tax elements are a methodological structure.

One of the modern tax indicators is the tax gap indicator. Tax gap is a concept more related to value added tax (VAT) and represents the practice of applying the TaxGap coefficient to compensate or refund the negative amount that arises during the payment and collection of VAT. This coefficient, in essence, is a reflection of the tax amounts recorded in the VAT withholding tax payer's tax report based on invoices submitted by suppliers, since if a participant in the transaction does not pay tax, does not reflect transaction data in the submitted invoices, or does not submit a report to the State Tax Service, all the consequences of such irresponsibility are reflected in the coefficient of the recipient of goods and services and negatively affect the taxpayer's activities and, through it, the timely formation of the tax base for commodity turnover.

One of the tax indicators is the tax risk management system. In recent years, a new system in the tax system of Uzbekistan or one of the analyzed tax indicators is the introduction of a tax risk management system in tax authorities. In world experience, the tax risk management system (CRM - Compliance Risk Management) in the management information system of the State Tax Administration is an advanced international practice, and its place and role are becoming increasingly important. Tax risk is the possibility of non-fulfillment or incomplete fulfillment of tax obligations by a taxpayer (tax agent), which may lead to non-payment or incomplete payment of taxes and fees to the budget system.

The purpose of applying the risk management system by tax authorities:

- focusing on high-risk areas and ensuring the effective use of available resources at the disposal of tax authorities;
- increasing the ability to detect violations in the field of taxation;
- minimizing tax control over taxpayers (tax agents) whose activities are identified as low tax risk (hereinafter referred to as taxpayers);
- further expanding the capabilities of detecting tax violations, as well as taxpayers selected for tax audits, through automated software products without human intervention; - determining the forms of tax audits of taxpayers based on the level of tax risk.

Another tax indicator is the tax burden. There are different approaches to its description and definition in scientific research on tax burden. However, from its essence, it is an economic indicator that describes how much of the national income created at the level of society belongs to the interests of the state and how much remains to the economic individuals who created it. Theoretically, the concept of tax burden as a general concept represents the value of the tax obligations of taxpayers, but in explaining it, depending on the level of industries, regions, enterprises, and population, it further clarifies the issue of seeking to understand the content of the general tax burden more deeply by seeking to know the characteristics of the tax burden at the lower level, and in this order, seeking to draw general conclusions from the processes related to the tax at the lower level.

If the state reduces the tax burden excessively in order to support the economy in the redistribution of national income, then it will be necessary to adjust the state budget policy accordingly. In turn, the content of fiscal policy, which deals with the sources of budget income, will also depend on this. If the state increases the share of national income that is attracted to the budget, this will affect the state of the reproduction process in the production sector, the investment process there, as well as monetary, fiscal and budget policy.

In general, it can be said that the economic essence and specific characteristics of some tax indicators have been presented above, each of which provides an analytical indication of the practical state of a particular tax system, provides information on the effectiveness of general tax policy directions, and encourages decisions to strengthen or soften certain aspects of them.

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