

## WAYS TO IMPROVE THE MECHANISM OF COLLECTION OF TAXES FROM INDIVIDUALS INTRODUCED IN THE TAX ADMINISTRATION

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### Abstract:

The article describes the formation of the revenue base of local budgets, the importance of land tax and property tax, and the scientific and practical basis. The possibilities of ensuring the stability of local budgets' incomes are based. Procedures and practical recommendations were offered to increase the importance of land and property tax in the formation of local budget revenues. In addition, a study was conducted on ways to increase local budget revenues, studies of economists were studied within the scope of the topic, and conclusions and proposals were formed.

**Key words:** land, land tax, real estate, local budget, local budget revenues, local authorities, local taxes, resource taxes, tax, budget, tax rate, tax report, tax revenues, tax credits.

### Introduction:

In the conditions of the transition of the Republic of Uzbekistan to a market economy, the development of economic potential is possible only if there is a stable tax system, and as an integral element of it, taxes on individuals reflect the need for economic activity of the state intervention in the stages of economic development, and the tax payer's information in the form of taxes. requires the implementation of a budget-tax policy that takes into account the important aspects of the real possibilities of payment of funds at a certain level. In particular, by giving priority to economic mechanisms in the use of resources, a mechanism for regulating their use was created, and this process is improving in accordance with the times. The most important element of the economic mechanism aimed at efficient use of resources is, of course, taxation. This, in turn, is necessary for the formation of budgets and extra-budgetary funds at various levels.



### **Analysis and discussion of results.**

In recent years, budget revenues have been consistently lower than budget expenditures. Especially in recent years, we can see that the difference between them is significantly different, that is, the costs have increased sharply. It was adopted in order to ensure the implementation of priority tasks set within the framework of the open dialogue of the President of the Republic of Uzbekistan with entrepreneurs, as well as to reduce the tax burden of business entities.

According to the decree, from July 1, 2022, vacant buildings, unused production areas, non-residential structures, as well as unfinished construction objects (unused objects) and land plots occupied by these objects it is accepted that the application of increased rates of property tax and land tax, the procedure for suspending the application of tax credits and preferences (the effective tax mechanism) have been canceled. In addition, the write-off of existing tax arrears on property tax and land tax resulting from an effective tax mechanism applied at increased rates to the owners of unused properties, related to the collection of tax arrears. it is determined that the judicial and enforcement proceedings will be terminated. Pursuant to Article 3 of the Law of the Republic of Uzbekistan "On Enforcement of Court Documents and Documents of Other Bodies", compulsory execution of court documents and documents of other bodies is carried out by state enforcement officers of the Bureau of Compulsory Enforcement under the General Prosecutor's Office of the Republic of Uzbekistan. . A total of 2,177 individual taxpayers received 502.3 billion rubles under the effective tax mechanism. The decisions of the court and tax authorities on the collection of tax debt of 100,000 soums at the expense of property are taken into the work of the Bureau of Compulsory Enforcement.

Tax authorities will send applications for cancellation of tax debt in connection with the collection of tax debt during this year, based on the submitted applications, the tax debt of the debtor will be reduced, based on the decision of the tax authorities to write off the property of the debtor in connection with the collection of tax debt - properties are seized, collection orders are placed on debtors' bank accounts by tax authorities, and tax debt is collected from debtors with collection orders, representations are sent to the banks of the debtor's foreign currency funds accounts, tax authorities make decisions on focusing the collection of tax debt on the debtor's property , sent to the enforcement authorities, the tax debt is collected by the enforcement authorities based on the decision of the tax authorities, the decision of



the tax authorities is returned without enforcement due to the inability of the enforcement authorities to collect the debtor's tax debt, until the tax authorities find the debtor's tax debt to be insolvent petitions are submitted to the courts, based on court decisions, the debtor's tax debt is written off by the decisions of tax authorities, the debtor's tax debt is collected during the liquidation process, and the debtor's tax debt is collected from the personal property of the company's head, founders (founders) on the basis of subsidiary liability petitions are submitted to the courts.

Individuals can engage in these types of activities as individual entrepreneurs after passing state registration for 84 types of activities. Individual entrepreneurs pay a fixed amount of income tax with turnover up to one hundred million soums, tax from turnover from one hundred million soums to one billion soums, profit and VAT in the general manner when it exceeds one billion soums. Fixed taxes paid by individual entrepreneurs are determined by the Tax Code. For example: retail trade of food and non-food goods Tashkent city 750,000 soums, Nukus city and cities with regional centers 600,000 soums, other cities 300,000 soums, Other settlements It is 200,000 soums. A uniform rate of 150,000 soums up to 3 tons and 225,000 soums for trucks with a carrying capacity of more than 3 tons has been set for truck transport services in the Republic, depending on the carrying capacity. When individual entrepreneurs carry out several types of activities, they pay the amount of tax determined for each type of activity, and when carrying out activities in two or more locations, they pay a higher rate determined for these locations.

Social tax is paid by self-employed entrepreneurs regardless of the number of working days in a calendar month, by self-employed entrepreneurs - in an amount not less than one times the amount of basic calculation per month, by individuals who are in labor relations with an individual entrepreneur - in the amount of basic calculation per month in the amount of 50 percent, and by family members who are not forming a legal entity, and by family members who are registered as individual entrepreneurs - in an amount not less than one times the amount of the basic calculation per month, and the family by other members (except for those under the age of eighteen) - in the amount of 50% of the base calculation amount per month, as well as being a member of the "Artisan" association registered and operating in rural districts in the first two years of their activity - 50 percent of the base





calculation amount per month is paid in a mandatory manner by the subjects of craft activities<sup>1</sup>.

The amount of base calculation per year by citizens of the Republic of Uzbekistan who work in trading houses, representative offices, organizations established (opened) by the state bodies of the Republic of Uzbekistan and other organizations in foreign countries, as well as by working citizens who make tax payments for their non-working husbands (wives) in the amount of at least one bar, on a voluntary basis, subjects of craft activities who are members of the "Hunarmand" association and students of "Master-Apprentice" schools - during the period of their work until the age of twenty-five, as well as taxpayers and is paid in a compulsory manner. Peasant households, as well as individuals who work on a farm with an area of not less than four hectares, on a homestead plot of land, or keep cattle or poultry of not less than fifty heads on this area. In this case, the head of the farm pays the tax compulsorily, while other members and specified individuals pay it on a voluntary basis. The payment of tax by newly registered individual entrepreneurs and family members carrying out activities in the form of family business without establishing a legal entity is carried out from the month following the month of their state registration as an individual entrepreneur. is increased<sup>2</sup>.

According to the procedure for calculating the land tax rate, the basic tax rates for land not intended for agriculture are determined by the Tax Code in absolute terms per 1 hectare in the territory of the republic. Exact amounts of tax rates The Dzhokorg Council of the Republic of Karakalpakstan and the Councils of People's Deputies of the regions set the tax rates in districts and cities, depending on their economic development, using reducing and increasing coefficients from 0.5 to 2.0 determines and Councils of People's Deputies of districts and cities determine the reducing and increasing coefficients from 0.7 to 3.0 to the established tax rates in the district, massif, neighborhood, street section located in their territories and are determined in this order. For example, as a result of the application of a 0.7 reduction coefficient by the District Council of People's Deputies to Olmos MFY of Yashnabod district of Tashkent city, the tax rate is 29.0 mln. reduced from 14.4 million soums to 14.4 million soums. In the tax policy concept of 2019, if the turnover (gross income) of individual entrepreneurs at the end of the previous year

<sup>1</sup> Qonun hujjatlari ma'lumotlari milliy bazasi, 31.12.2019 y., 02/19/SK/4256-son, 384-modda

<sup>2</sup> Qonun hujjatlari ma'lumotlari milliy bazasi, 31.12.2019 y., 02/19/SK/4256-son, 408-modda



or during the current year is up to 100 million soums, a fixed tax will be imposed, 1 from 100 million soums up to 1 billion soums, while maintaining the status of an individual entrepreneur, pay a single tax payment, if it exceeds 1 billion soums, stop the individual entrepreneurship activity and re-register as a legal entity, and pay general taxes are intended. Starting from 2019, a fixed tax in fixed amounts is being introduced for individual entrepreneurs with a turnover of up to 100 million soums, with the current fixed tax rate reduced to 20-35%. For example, in 2018, an individual entrepreneur engaged in retail trade in Tashkent has been making fixed tax payments in the amount of 7 times the minimum wage, i.e. 1,205,600 soums. , starting from 2019, it is decided to make a fixed monthly tax payment of 800,000 soums (reduced by 33%).

**Based on the above, we offer the following:**

In the process of stabilizing the revenues of local budgets, we consider it appropriate to increase the importance of taxes and, as a result of the analysis of the composition of local budget revenues, implement the following. Currently, it is appropriate to expand the list of local taxes based on the types of incomes attached to the local budget, as well as the legislation; In order to ensure the stability of local budget revenues, we believe that it is appropriate to change the amounts of deductions from state taxes at least once every 3 years, without revising them every year. This, in turn, serves to ensure the stability of local budget revenues.

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