

ANALYSIS OF REALIZATION OF PRODUCTION OF ALCOHOL PRODUCTS IN OUR COUNTRY

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Abstract

This thesis examines important issues related to the improvement of excise tax administration. Excise tax plays an important role in the formation of state revenues and regulation of the consumption of certain goods and services. Analyzes issues and proposes potential solutions to enhance excise tax collection, simplify administrative processes and ensure compliance. By addressing these issues, countries can optimize excise revenue and achieve better fiscal and regulatory outcomes.

Key words: administration, difficulties, inefficiency, compliance, revenue optimization, regulatory results, taxes and taxation, indirect taxes, excise tax, excise goods, practice of taxation of excise goods.

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Excise tax plays a decisive role in the formation of state revenues and regulation of certain sectors. However, ensuring effective excise tax administration is a complex task due to various difficulties and inefficiencies. Excise duty administration involves monitoring compliance, ensuring fair collection and optimizing revenue, taking into account the impact on regulated industries. It is aimed at studying the problems encountered in the excise tax administration and proposing improvement strategies. By addressing these challenges, governments can improve tax collection mechanisms and achieve better regulatory outcomes for targeted sectors.

Analysis of the sale of alcoholic products in the country includes the study of various aspects of production, distribution and consumption of alcohol. Production trends: Study the volume of production of alcoholic products during a certain period. Identify trends such as growth or decline and the factors influencing these trends. Qualitative Analysis: Consider the types of alcoholic beverages produced, such as beer, wine, and spirits. Changes in consumer preferences.



Legislation and Compliance: Analysis of the regulatory framework governing the production and sale of alcohol products. How well the industry complies with these regulations.

Market Share: Identify the major players in the alcohol industry. Analysis of market concentration and market share held by major manufacturers. **Rivalry:** The level of competition within an industry. **Retail landscape:** Distribution for alcoholic products including supermarkets, liquor stores, bars and online platforms. The efficiency of the supply chain from production to retail should be evaluated.

It is necessary to analyze the demographics of alcohol consumers. Analysis of consumer age groups, gender and income level. Exploring changing patterns in alcohol consumption. It is necessary to determine preferences for particular types of alcoholic beverages and places of their consumption.

Analysis of Alcohol-Related Health Problems: An analysis of the public health effects of alcohol consumption, including rates of alcohol-related diseases and accidents. Any government initiatives to address the health problems associated with alcohol use will need to be evaluated.

Identify any emerging trends in the alcohol industry, such as the rise of craft beverages or changing consumer preferences. Consideration of potential challenges the industry may face in the future, including regulatory changes or changes in consumer behavior. By conducting a comprehensive analysis of these dimensions, you can gain a holistic understanding of the implementation of alcohol production in your country and learn about policy decisions, business strategies and health initiatives.

Certain works are being carried out to ensure control over the activities of entities engaged in the production and sale of alcohol products and to collect taxes related to the state budget. Including:

Forecast indicators of 1,813 billion soums from excise tax on alcohol products were confirmed (1.2 times more than in 2021), 816.8 billion soums or 45 percent as of September 1 it was mounted. In the corresponding period of last year, 794.5 billion soums or 51.4% of the annual forecast indicator were secured. 621.6 billion soums (40.2% of the annual forecast) were provided in September-December 2021 due to the increase in demand for alcohol products in the autumn-winter months.

The number of excise tax payers for alcohol products is 54 (including 4 producers of ethyl alcohol), 36 out of 50 enterprises producing alcohol products (72%) paid



excise tax last year decreased by 115.8 billion soums or 21% compared to the corresponding period. The influence of the following factors (7) led to the non-payment of excise tax of more than 324.5 billion soums and 68.0 billion soums of VAT since the beginning of the year:

In January-August 2022, the production of ethyl alcohol and alcohol products was 10 percent less compared to the same period last year (2022 - 9.4 million dal, 2021 - 10.4 million dal) resulted in the non-calculation of 119.2 billion soums of excise tax. In particular, 12 enterprises that sold 44,800 units of alcoholic beverages and paid a total of 9.4 billion soums of excise duty in the same period last year did not operate this year. Of these, the license of 1 enterprise ("S" LLC) was revoked, the license of 3 enterprises ("O K" LLC, "Yangi Shabini" LLC, "Gall Nur" LLC) was suspended for 6 months (until October 1), and 1 the license of the enterprise ("D" LLC) for the production of vodka and liqueur products was canceled.

For example: "Toshtvino" JSC 439.8 thousand dal (-11.9 billion soums excluding tax), "Far" LLC 169.2 thousand dal (-5.1 billion soums), "A" LLC 165.4 thousand dal (-14 billion soums) and "Far" JV decreased by 154.3 thousand dal (- 20.3 billion soums).

In January-August of this year, 1.7 million dal of alcohol products were sold in 9 enterprises, the volume of sales increased by 2 times compared to the previous year, and 222.3 billion soums of excise tax were paid to the budget. (2.3 times more). In January-August of this year, 111.2 million tons of wheat raw materials were purchased by the producers of ethyl alcohol, compared to the corresponding period of the previous year (128.2 million tons) by 16.9 million tons (-13, 2 percent) decreased. Similarly, 2.6 million dal of ethyl alcohol was purchased as a raw material by alcohol product manufacturers this year, while in the corresponding period of the previous year this indicator was 3.1 million dal (-511.9 thousand dal or -16.4%). 64.9 billion soums for 546.7 thousand dal of ethyl alcohol and 411.6 thousand dal of alcohol products that can be produced from less purchased raw materials (wheat and ethyl alcohol) than last year excise duty was lost. Enterprises producing ethyl alcohol sold 3.5 million dal products in January-August 2022, of which 2.6 million dal (511.9 thousand dal less than last year) went to alcohol producers, the remaining 934, 8 thousand dals (587.5 thousand dals last year) were sold to 593 other producers. "Andijon" JSC sold 271,900 dals less (51 percent) to alcohol producers and 293,900 dals more (2.8 times more) to other producers compared to the same



period last year. 24.7 billion by the society through Online-NKT. products worth soums were sold in cash (272 checks), raw materials (glycerin, hydrogen peroxide, dyes) necessary for the production of antiseptic products were not purchased, vials (50 ml) were purchased for packaging the finished product, and the packaging of the sold products (200 ml) size difference, it is suspected that 137,600 dal of ethyl alcohol purchased by the society is later sold to alcohol producers for cash (tax avoidance scheme attached).

According to the decision of the Cabinet of Ministers dated February 21, 2022 No. 80 of the Ministry of Finance, financial sanctions in the amount of 20 percent of the value sold at prices below the minimum price, but not less than 100 times of the BHM, will be applied to these entities. For this reason, a total of 453.1 million soums of financial sanctions should be applied to 9 enterprises that were sold at a price lower than the specified value. 90.4 billion soums of excise duty and 68.0 billion soums of value added tax were not calculated as a result of not showing or understating excise tax in electronic invoices issued by alcohol production enterprises was determined. From January 1, 2022, mandatory use of special devices connected to the online NKM and virtual cash register, which ensure the correct reading and identification of barcodes and digital marking codes, for business entities carrying out retail sales of digitally marked products requirement is established (No. PQ-5252 dated 04.10.2021).

Cases of illegal production and sale of alcohol products.

Conducting control measures in the state tax service body regarding compliance with trade rules in the production and sale of alcohol products, applying fines in case of violation of trade rules, confiscating illegal (counterfeit) alcohol products, canceling the existing license have the authority to refer to the appropriate agency.

During the control activities carried out this year, 8,559 liters of counterfeit alcoholic beverages marked with excise stamps worth 377.2 million soums, 115 liters of old-style alcoholic beverages marked with excise stamps worth 3.6 million soums, 7.7 million 223 liters of unmarked alcohol worth soums and 37,100 liters of illegally produced alcohol worth 284.9 million soums were confiscated.

In particular, 4,753 liters (227.2 billion soums) in Fergana region, 1,510 liters (67.8 billion soums) in Surkhandarya region, 1,693 liters (48.7 billion soums) in Tashkent region), 718 liters (35.8 billion soums) in Khorezm region and 223 liters (9.1 billion soums) of unmarked and counterfeit or old-type excise-marked alcohol products were seized in



Tashkent city. No such cases were found in the inspections conducted in the remaining regions.

Conclusions and suggestions.

Comprehensive review of current excise tax laws and regulations to identify areas for improvement and clarification. Strengthening advanced technology and data analysis to improve tax administration capacity and detect tax evasion more effectively. Organization of regular training and capacity building programs of tax authorities to improve their skills and knowledge. Develop a risk-based approach to tax audits and enforcement to focus on high-risk areas and improve compliance. Creating a feedback mechanism for taxpayers to express their opinions and give feedback on tax administration issues.

Implementation of these proposals will lead to improved excise tax administration in Uzbekistan, more efficient revenue collection, reduced tax evasion and increased compliance among taxpayers.

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