

## ISSUES OF IMPROVING THE MECHANISMS OF MAHALLABAY WORK IN TAX AUTHORITIES

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### Abstract:

This article describes the role and importance of interregional tax inspection in the improvement of large-scale reforms aimed at creating favorable conditions for conducting business activities in tax areas in the country, further strengthening the confidence of business circles. At the same time, some important reforms in the tax system of Uzbekistan, which are being implemented in the organization of neighborhood work, have been studied, and scientific and practical conclusions and proposals have been developed on foreign experience and its application in our country.

**Keywords:** tax policy, mahlawabay, enterprisebay, tax revenue, analysis, risks, efficiency, digital platform, methods and tools, analysis, optimization, tax benefits, tax rate.

### Enter

In recent years, many countries, including Uzbekistan, have implemented important reforms in the tax system. These reforms are often driven by the need to create a more efficient, transparent, and fair tax structure that promotes economic growth, encourages investment, and raises sufficient revenue for government functions. Reforms in the tax system play a decisive role in shaping the economic landscape of the country. In addition, a number of scientific research works are being carried out to improve the mechanisms of mahallabai work in world practice. In particular, the urgency of the issues of implementing the principle of joint compliance with the rules for improving the mechanisms of neighborhood work, developing an effective mechanism for stopping tax evasion, their insufficient theoretical and normative study, and their high practical importance in modern economic conditions is one of the priority areas of research in this regard.

According to the Law of the Republic of Uzbekistan No. ORQ-891 dated December 28, 2023, in accordance with the amendments and additions to Article 369 of the



Tax Code, the tax liability for self-employed persons was determined as follows. In particular, starting from January 1, 2024, self-employed individuals, for the purposes of this Code, from the day when these incomes from the labor activity or from the sale of goods (services) exceed one hundred million soums during the tax period taxation was determined in the prescribed manner.

It is known that, according to the first part of article 461, paragraph 2 of the Tax Code, individual entrepreneurs whose income from the sale of goods (services) during the tax period exceeds one hundred million soums, but up to one billion soums, are tax payers. is determined to be calculated. According to Article 467 of this Code, it is necessary to pay turnover tax at the rate of 4% from the day when the income from labor activities or from the sale of goods (services) exceeds one hundred million soums during the tax period.

In turn, these persons must submit a monthly report on turnover tax, including at the end of the reporting period - no later than the fifteenth day of the month following the reporting period, and at the end of the year - no later than February 15 of the period following the tax period. obligation is imposed. Payments will be made no later than the above-mentioned deadline for submitting the report.

Analyzes and discussions are being conducted regarding the activities of tax authorities attached to neighborhoods.

The main task of the tax inspector is to provide tax services to taxpayers and collect taxes, expanding the tax base by using the opportunities in the neighborhood. In particular, the forecast plan for January this year for the Republic was set at 994.9 billion soums, and in practice it was fulfilled for 815.5 billion soums or 82.0%, the lowest figure was 43 in Tashkent. 3 billion soums (83%), 35.6 billion soums (65.3%) in Samarkand, 25.3 billion soums (58.7%) in Andijan region, 22.8 billion in Fergana billion soums (73.7%) were not fulfilled.

In order to assess the quality performance of the indicators of this plan, the Tax Committee developed the Information System "Activity of Tax Authorities in Neighborhoods" that assesses the performance of tax inspectors assigned to the neighborhood (KPI). Information in the information system is updated every hour online, and daily tasks are assigned to inspectors assigned to the neighborhood based on this. In the information system, the tax inspector's performance (KPI) is evaluated through 21 criteria.

As a result of the launch of the new system, by the end of 2023:



- 45,394 business entities were legalized;  
- the activities of 20,748 business entities were restored;  
- 416,713 citizens were registered as self-employed.  
- 606.5 billion soums of additional resources were attracted to the budget (65.3 billion soums for AOS, 459.1 billion soums for JShShoDS, 82.1 billion soums for land and property tax of natural persons m). Also, in 2023, income from property and land taxes of individuals will increase by 1.9 times (721.5 billion soums) compared to the corresponding period of 2022, and turnover tax by 1.2 times (82.3 billion soums .soums) and the income tax from individuals was increased by 1.1 times (739.7 billion soums).

Similarly, in January 2024, 35.7 billion soums of additional resources were attracted to the budget. According to the information in the information system "Activity of tax bodies in the neighborhoods", by the end of December 2023, the efficiency index of the Republic was 91.1 points, Tashkent city (95.2 points), Samarkand (94.8 points) and Surkhandarya regions (93 points) scored in the green zone or higher. The efficiency index of 74 (35.6 percent) tax inspections in the republic is higher than 95 points, of which 32 (15.4 percent) inspections had a result of 100 points. The weight of regions with this efficiency indicator above 95 points is 82.4 percent in the Republic of Karakalpakstan (14 out of 16 inspections), 69 percent in Samarkand (11 out of 16 inspections), 62 percent in Jizzakh (8 out of 13 inspections ta) established.

When analyzed in the section of employees, 1,692 (38.2%) inspectors have an efficiency index of 95 and above, of which 927 have achieved a result of 100 points (this indicator was 461 in November 2023). At the same time, 37 inspectors achieved a result of 70 points and below, and 8 also recorded a result of the efficiency index below 70 points in November 2023. As of February 1, 2024, the efficiency index for the Republic was 87.3 points, Andijan (78.5 points), Samarkand (82.1 points), Fergana (83.8 points) , Namangan (83.8 points) and Jizzakh regions (85 points) remain in the "red" zone or as the worst region. As of February 1, 815.5 billion soums or 82.0% of the total forecast implementation of 995.0 billion soums set for January of this year by types of taxes was fulfilled, while in Andijan it was 58.7%. 65.3% in Samaraqand, 73.7% in Ferghana, 73.9% in Namangan and 80.9% in Jizzakh. In 81 districts (cities), the performance of the forecast is lower than the Republic's indicator, and in 16 tax inspections, it did not even reach 60%.In



particular, the efficiency indicator of Asaka district in Andijan was 75.0 points, the forecast performance was 52 percent, the efficiency indicator of Saykhunabad district in Syrdarya was 77.5 points, the forecast performance was 59 percent, the efficiency indicator in Kokan city in Fergana was 80.8 points, forecast performance is 52 percent, in Samarkand, the efficiency index in Samarkand city is 84.2 points, forecast performance is 48 percent, the worst result in the Republic. When analyzed in the section of employees, only 147 of the 4,384 employees assigned to the neighborhoods across the Republic recorded a result higher than 95 points, while 119 employees did not even reach 70 points. There were 34 employees in Surkhandarya, 23 in the Republic of Karakalpakstan, and 1 employee in Samarkand, Tashkent, and Navoi with an efficiency index above 95 points.

In addition, as a result of insufficient work being organized with enterprises operating at "low capacity", the turnover of 44,500 enterprises across the republic decreased by a total of 4,496.1 billion soums compared to last year (this indicator was 5,200 in Tashkent the turnover of enterprises is 714.7 billion soums, the turnover of 4,696 enterprises in Samarkand is 353.2 billion soums, the turnover of 4,118 enterprises in Tashkent region is 426.0 billion soums, in Fergana 3 The turnover of 704 enterprises decreased to 364.8 billion soums, the turnover of 3481 enterprises in Kashkadarya decreased to 278.8 billion soums).The illegal activities of 45,152 persons were legalized in the republic, 14,590 legal entities and 30,562 legal entities were established, while this figure was 1,157 in Syrdarya, 1,295 in Navoi, and 1,849 in Jizzakh. recorded a low result.

In September-December 2023, a total of 281,700 vacant buildings and plots of land were identified, of which 6,708 (2.3%) were put into operation (this indicator is 580 out of 29,996 objects in Samarkand region (1.9%), 558 out of 28046 objects in Fergana (2.0%), 350 out of 17501 objects in Karakalpakstan (2.0%), 578 out of 28730 objects in Tashkent (2.0%) only launched). In September-December 2023, based on the additional source information identified during the activity of tax authorities in the districts, the turnover of 70,659 enterprises and business entities from a total of 9,443 districts across the Republic was increased at the expense of 65,301.4 million soums. If this indicator is correct, the turnover of 8,425.7 million soums was achieved from 4,649 entities in Khorezim region, but the lowest indicators were achieved by 2 entities from 5,736 entities in Surkhandarya region. 435.7 million soums, Republic of Karakalpakstan 2,842.3 million soums from 5,260



entities, Tashkent city 2,921.6 million soums from 1,571 entities, Andijan region 9 3,475.7 million soms from 266 subjects, the lowest figure in the Republic. In the same way, considering the increase in the number of workers and MXTF, the city of Tashkent has the best performance of 62,425.1 million out of 3,121.12,867.9 million soums out of 911 in Syrdarya region, 28,942.5 million soums out of 1,227 in Navoi region, 9 out of 1,570 in Surkhandarya region.

The highest number of newly registered objects was in Tashkent city, 14,686 out of 31,609 objects (8,236 land and 6,449 properties), while the lowest number was in Syrdarya region, out of 7,529 objects. 2,050 (1,349 pieces of land and 701 properties), 2,631 out of 8,898 objects (1,853 pieces of land and 778 pieces of property) in Navoi region, 3,693 out of 9,399 objects (2,118 pieces of land and 1,575 pieces of property) in Bukhara region .

During the IV quarter of 2023, the number of newly registered business entities and self-employed persons totaled 482,855 in the Republic, compared to 4,427 employees. average was 109, this indicator was 75 in Tashkent region, 81 in Fergana, 83 in Andijan, 84 in Sirdryo. There are 307 self-employed persons in the neighborhood, of which 154 or 50.2 percent ( $154/307 \times 100$ ) were counted this year.

### Conclusions and suggestions

Due to additional tasks assigned to tax authorities, functional tasks are not performed in a timely manner. Our proposal is to prepare a proposal to transfer them to the competent organizations, optimizing the number of employees involved in additional tasks assigned to tax authorities (sectors of socio-economic development of the regions and structures for the development of entrepreneurship in the neighborhood and ensuring employment of the population). As a result, by optimizing the number of 650 employees involved in additional tasks assigned to the tax authorities, 33.6 billion soums will be saved from the tax authorities in one year on average.

### References:

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