

Ways to improve the implementation of tax obligations.

Abstract: Conclusions and proposals have been developed on the stages of improvement of the tax legislation of our republic, legal measures related to collection of tax debts.

Key words: tax, budget policy, tax administration, tax reporting, tax revenue, public authorities, tax debt, bankruptcy, fake bankruptcy.

In our country, even in developing countries, the issue of compulsory collection of tax debt is one of the urgent problems. At this point, it is necessary to emphasize one thing, that while studying and applying the experience of foreign countries, it gives importance to certain aspects of the national, political, economic, and historical spheres of the state, and to what extent this experience is correct for us. creative approach is needed.

There are several ways to improve the implementation of tax obligations, which can ultimately help to increase tax compliance and revenue collection. Here are some proposals:

Simplifying tax laws and regulations: Complex tax laws and regulations can be difficult for taxpayers to understand and comply with, leading to errors and noncompliance. Simplifying tax laws and regulations can make it easier for taxpayers to comply with their obligations

Providing tax education and outreach: Educating taxpayers about their tax obligations and providing outreach programs can increase awareness of tax laws and regulations, which can help to improve tax compliance.

Increasing transparency: Providing taxpayers with more information about how their taxes are used and how the tax system works can help to build trust and increase compliance.

Offering incentives: Offering incentives to taxpayers who comply with their tax obligations can help to encourage compliance. For example, offering discounts or credits for timely tax payments can be an effective incentive.

Strengthening enforcement: Strengthening enforcement measures, such as audits and penalties for noncompliance, can serve as a deterrent for taxpayers who are considering noncompliance.

Using technology: Technology can be used to improve tax compliance and streamline tax administration. For example, electronic filing and payment systems



can make it easier for taxpayers to comply with their obligations, while data analytics can be used to identify noncompliance and target enforcement efforts.

Overall, improving the implementation of tax obligations requires a multifaceted approach that involves simplifying tax laws and regulations, providing education and outreach, increasing transparency, offering incentives, strengthening enforcement, and using technology to streamline tax administration. By taking these steps, tax authorities can improve tax compliance and revenue collection, which can ultimately benefit the economy as a whole.

To improve the execution of tax obligations, the following steps can be taken:

Simplify tax laws and regulations: Complex tax laws and regulations can be a major barrier to tax compliance. Simplifying tax laws and regulations can help taxpayers understand their obligations better and reduce errors in tax reporting.

Enhance taxpayer education and awareness: Many taxpayers may not fully understand their tax obligations or the consequences of noncompliance. Tax authorities can provide more comprehensive education and outreach to help taxpayers understand their obligations and the benefits of compliance.

Increase transparency and accountability: Providing taxpayers with more information about how their tax dollars are used can build trust and encourage compliance. Tax authorities can also be more transparent in their operations and decision-making processes.

Streamline tax administration: Technology can be used to streamline tax administration, making it easier and more efficient for taxpayers to comply with their obligations. This includes the use of electronic filing and payment systems, data analytics, and other digital tools.

Strengthen enforcement: Tax authorities need to be proactive in enforcing tax laws and regulations. This includes conducting audits, imposing penalties for noncompliance, and pursuing legal action against those who engage in tax evasion.

Develop a fair and equitable tax system: A fair and equitable tax system that distributes the tax burden fairly among taxpayers can encourage compliance and reduce the incentive for tax evasion.

Overall, improving the execution of tax obligations requires a combination of policy and administrative measures. By taking these steps, tax authorities can improve compliance, increase revenue collection, and promote economic growth.

In recent years, Uzbekistan has undertaken several initiatives to improve the implementation of tax obligations. Here are some examples:



Simplification of tax laws and regulations: In 2019, Uzbekistan adopted a new Tax Code, which simplified tax laws and regulations and reduced the tax burden for small and medium-sized enterprises (SMEs). The new Tax Code also introduced electronic tax reporting and payment systems, making it easier for taxpayers to comply with their obligations.

Taxpayer education and awareness: The State Tax Committee of Uzbekistan has been conducting outreach and education programs to raise awareness among taxpayers about their obligations and the benefits of compliance. These programs include seminars, workshops, and online resources.

Increased transparency and accountability: The State Tax Committee has been working to increase transparency and accountability in tax administration by publishing more information about tax laws and regulations, tax policies, and tax administration practices. The Committee has also introduced an online portal for taxpayers to access information about their tax obligations.

Streamlining tax administration: Uzbekistan has been investing in technology to streamline tax administration and improve efficiency. For example, the State Tax Committee has introduced an electronic tax administration system, which includes electronic filing and payment of taxes, online tax registration, and online access to tax information.

Strengthening enforcement: Uzbekistan has been taking steps to strengthen tax enforcement, including increasing the number of tax audits and imposing penalties for noncompliance. The government has also introduced a program to combat tax evasion, which includes measures to detect and investigate cases of tax evasion.

Overall, Uzbekistan has made significant progress in improving the implementation of tax obligations. However, there is still room for improvement, particularly in the areas of enforcement and compliance.

The conclusion on the implementation of tax obligations in Uzbekistan is that the country has made significant progress in recent years in improving tax compliance and administration. The government has undertaken a range of initiatives, such as simplifying tax laws and regulations, increasing taxpayer education and awareness, improving transparency and accountability, streamlining tax administration, and strengthening enforcement.

These initiatives have resulted in increased tax revenue collection, particularly from small and medium-sized enterprises, which have been benefiting from the simplified tax system and reduced tax burden. Additionally, the electronic tax administration



system has improved efficiency and reduced bureaucracy, making it easier for taxpayers to comply with their obligations.

Despite these positive developments, there are still challenges to overcome, such as improving the capacity of tax authorities to enforce compliance, reducing the informal economy, and ensuring that tax laws are implemented fairly and uniformly. Nonetheless, Uzbekistan's progress in improving the implementation of tax obligations provides a solid foundation for further improvements in the future.

Conclusions and suggestions:

Tax debt of non-operating legal entities or individual entrepreneurs not recognized as insolvent - written off after five years on the basis of decisions of tax authorities, when during this period the property and other income of the debtor is determined or created giving tax authorities the authority to renew the executive document.

List of used Literature

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