

PROBLEMS OF FULFILLING TAX OBLIGATIONS AND THEIR SOLUTION

G. A. Mirzaalieva

TDIU Independent Researcher

Abstract:

Fulfilling tax obligations is an important aspect of a well-functioning economy, as it ensures that the government has the necessary resources to provide public goods and services. However, in many countries, including Uzbekistan, there are challenges associated with tax compliance. These challenges include a lack of awareness and education about tax obligations, complex and opaque tax laws and regulations, and a high level of informality in the economy.

Keywords: 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 problems associated with fulfilling tax obligations in Uzbekistan, and some potential solutions include:

Many taxpayers in Uzbekistan are not familiar with their tax obligations and the benefits of compliance. To address this issue, the government can conduct targeted outreach programs and campaigns to increase awareness and educate taxpayers about their obligations.

The tax laws and regulations in Uzbekistan can be difficult for taxpayers to understand, which can lead to noncompliance. To address this issue, the government can simplify tax laws and regulations, make them more transparent, and engage with stakeholders to ensure that they are understandable.

The informal economy is a major challenge to tax compliance in Uzbekistan. To address this issue, the government can offer incentives to businesses to formalize their operations, such as tax breaks or access to government services.



Weak enforcement: Inadequate enforcement of tax laws can undermine compliance. To address this issue, the government can strengthen the capacity of tax authorities to enforce compliance through risk-based audit methods and effective penalties and sanctions for noncompliance.

Corruption: Corruption in the tax system can also undermine compliance. To address this issue, the government can strengthen the accountability of tax authorities and improve transparency in the tax system.

Overall, addressing these issues requires a multi-faceted approach that involves a range of stakeholders, including the government, taxpayers, and tax authorities. By implementing these solutions, it is possible to improve tax compliance in Uzbekistan and ensure that the government has the necessary resources to provide public goods and services.

Many countries have faced similar tax compliance problems as Uzbekistan and have implemented various strategies to address them. Here are a few examples:

Many countries have implemented education and awareness campaigns to increase taxpayer knowledge and compliance. For example, in the United States, the Internal Revenue Service (IRS) offers a variety of educational resources and programs to help taxpayers understand their obligations and avoid noncompliance.

Some countries have simplified their tax laws and regulations to make compliance easier for taxpayers. For example, in Australia, the government has implemented a tax system that is based on self-assessment, which allows taxpayers to calculate and report their own taxes with minimal intervention from the tax authorities.

Many countries have leveraged technology to improve tax compliance. For example, in Brazil, the government has implemented an electronic tax filing and payment system that has greatly streamlined the tax compliance process.

Collaboration between tax authorities and taxpayers can be an effective way to improve compliance. For example, in the Netherlands, the government has established a system where taxpayers can engage with tax authorities to resolve compliance issues before they escalate into full-blown disputes.

Many countries have also implemented measures to strengthen tax enforcement. For example, in South Korea, the government has implemented a risk-based audit system that targets high-risk taxpayers and uses data analytics to detect potential compliance issues.

Overall, the experiences of foreign countries show that a combination of education, simplification, technology, collaboration, and enforcement can be effective in improving tax compliance.



European countries have also implemented various strategies to address tax compliance problems. Here are a few examples:

Increased use of technology: Many European countries have implemented electronic tax filing and payment systems, which make it easier and more convenient for taxpayers to comply with their obligations. For example, in Estonia, more than 95% of tax returns are filed electronically.

Some European countries have simplified their tax laws and regulations to make compliance easier for taxpayers. For example, in the United Kingdom, the government has implemented a tax system that is based on self-assessment and has simplified the tax code to reduce complexity.

Many European countries have established collaboration mechanisms between tax authorities and taxpayers to improve compliance. For example, in Sweden, the government has established a Taxpayers' Ombudsman who works to resolve disputes between taxpayers and the tax authorities.

Some European countries have increased tax enforcement to improve compliance. For example, in Italy, the government has implemented a new tax compliance monitoring system that uses data analytics to identify noncompliant taxpayers.

Many European countries have implemented education and awareness campaigns to increase taxpayer knowledge and compliance. For example, in Germany, the government has launched a website that provides comprehensive information on tax obligations and rights to help taxpayers understand their responsibilities.

Overall, European countries have implemented a variety of strategies to improve tax compliance, including the increased use of technology, simplification of tax laws, collaboration between stakeholders, increased enforcement, and education and awareness campaigns. These strategies have proven to be effective in improving compliance rates and reducing tax evasion.

Conclusions and suggestions:

In conclusion, the problem of fulfilling tax obligations is a complex issue that requires a multifaceted approach. From the literature review and the experience of foreign countries, it is clear that there are various strategies that can be implemented to improve tax compliance rates, such as increased use of technology, simplification of tax laws, collaboration between stakeholders, increased enforcement, and education and awareness campaigns.

Based on this, some suggestions for addressing the problems of fulfilling tax obligations in Uzbekistan are:



Encourage the use of technology: Uzbekistan should invest in electronic tax filing and payment systems to make it easier and more convenient for taxpayers to comply with their obligations.

Uzbekistan should simplify its tax laws and regulations to reduce complexity and make it easier for taxpayers to comply.

Uzbekistan should establish collaboration mechanisms between tax authorities and taxpayers to improve compliance rates.

Uzbekistan should increase tax enforcement efforts to deter noncompliance.

Uzbekistan should launch education and awareness campaigns to increase taxpayer knowledge and compliance.

Overall, addressing the problems of fulfilling tax obligations in Uzbekistan will require a concerted effort from all stakeholders, including the government, tax authorities, and taxpayers themselves. By implementing these suggestions, Uzbekistan can improve tax compliance rates and reduce tax evasion, which can ultimately contribute to the country's economic development.

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