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FOREIGN EXPERIENCE OF INDIRECT TAXATION AND WAYS TO USE IT IN THE PRACTICE OF OUR COUNTRY

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Abstract:
The article examines the theoretical approaches to the theoretical legal foundations of indirect taxes, focuses on the problem of determining the correct ratio of taxes in taxation. A comparative analysis was made in order to determine their optimal ratio. This is because conclusions and proposals have been developed for the purpose of taxation of tax enterprises.

Key words: budget, tax administration, correct tax, profit tax, turnover tax, business entities, tax reporting, tax revenues, tax benefits, tax rate.

Enter. It is desirable to study advanced foreign experience in the implementation of effective tax policy and administration in our country. In this regard, it is necessary to study the models of the optimal system of taxation existing in international practice.

To date, the issues of forming the optimal structure of the tax system have been reflected in the theoretical studies of our country and foreign scientists. At the current stage of economic development, it is appropriate to conduct a comprehensive methodological and comparative study of the tax systems of the world's countries, to study modern models of tax systems by evaluating their parameters, taking into account the impact of direct and indirect taxes on macroeconomic indicators. The tax systems of most countries of the world have been formed and developed under the influence of various factors. At the same time, ideas about creating an optimal tax system proposed by economists and philosophers of different countries in certain periods of economic development are taken into account.

The feature of the Anglo-Saxon model is that the share of direct and personal income taxes is high, and the share of indirect taxes is not so significant. In the countries where Eurocontinental and Latin American models apply, indirect taxes prevail, the share of direct taxes is low, and the level of social expenses is high. In the application of the mixed model, it is noticeable that the former Anglo-Saxon model, the Eurocontinental model, and the Latin American model are mixed, the inflation rate is high, and the share of indirect taxes is high.[1] According to Z.N. Kurbanov, the taxation system and the tax accounting models must be compatible with each other. Countries with a high level of direct taxes include 9.59% of GDP in the United States, 21.01% of GDP in the United Kingdom, 15.19% of GDP in Belgium, and 22.69% of GDP in Norway, confirming that they belong to the Anglo-Saxon system. In the countries of the Eurocontinental model, consumption taxes, that is, countries with a high share of indirect taxes, are 10.03% of GDP in Germany, 13.53% in Finland, Hungary, Poland, and Slovenia.

Another common form of indirect taxation is the sales tax levied on the sale of goods and services at the point of purchase. Sales taxes are commonly used in the United States at the state and local level, as well as in other countries such as Japan and Mexico.[2].

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An excise tax is another type of indirect tax levied on specific goods and services, such as tobacco, alcohol, and gasoline. These taxes are usually used to discourage consumption of certain goods and generate revenue for the government.

Customs duties are also a form of indirect taxation and are applied to imported goods. These taxes are used to protect local industries and generate revenue for the government.

In general, indirect taxation is a common and important source of revenue for many countries around the world, and different countries have used different forms of indirect taxation to generate revenue for their governments. These taxes can be used to fund public services and support economic growth, but they can be controversial because they can disproportionately affect low-income households.

R.A. Petukhova and I.A. The following were noted in the scientific studies of Katsyubas. Anti-crisis tax measures affected indirect taxes: increasing indirect tax rates, introducing VAT for cross-border transactions and digital services, introducing new indirect taxes ("Spanish plastic tax"), etc. In Italy, it was decided to increase the VAT rates from January 1, 2021: from January 1, 2022, the standard 22% to 25%, with an increase to 26.5%, a reduced rate from 10 to 12%. In Saudi Arabia, the VAT rate has been increased from 5% to 15% since May 2020.

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According to M.A. Achilova, O.V. Bazhenov, the ratio of direct and indirect taxes is an important point that determines the level of economic and socio-political development of the tax system. In economically developed countries, indirect taxes are fiscally lower than direct taxes. As a rule, the dominant share of revenues from taxation of goods and services is observed in countries with a relatively average level of economic development (Portugal, Greece, Ireland). But there are exceptions. Despite the high level of economic development in France, indirect taxes prevail. Two models of tax regulation are distinguished in world practice: the "American" in which the leading role is occupied by direct taxes, and the "French" in which the share of indirect taxes is high.[3].

The level of taxes in France is one of the highest in the world. Tax revenues make up more than 90% of the country's budget. All taxes and fees number more than 200, the rates and terms of which are reviewed annually by the French Parliament. The French tax system has some features that distinguish it from other Western European countries. First, France is characterized by high social taxes - payments and contributions to social funds (more than 40% of the total amount of mandatory payments and taxes, compared to an average of 30% in EU countries).

Secondly, the difference in the structure of the French tax system has historically developed in such a way that the fiscal importance of indirect taxation (consumption taxes) in the total amount of state revenues exceeds the share of direct revenues. The rate of indirect taxes in France is one of the highest in Europe. The main source of indirect taxation in the country is value added tax (VAT). Third, the principle of prioritization of resources forms the basis of the budget process. This sets them apart from many other countries.

Fourth, since the early 1980s, ignoring the tradition of centralized governance, the government has been pursuing a policy of decentralization, which consists of expanding the rights of local authorities and carrying out a corresponding redistribution of tax revenues. Fifth, in accordance with the requirements of the unification of tax systems, a decrease in tax rates has been observed at the same time as the expansion of the taxable base due to the abolition of benefits within the European Union.

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[3] Ачилова М. А. Практика применения прямых и косвенных налогов США и Франции, в целях совершенствования российской системы налообложения основе их опыта / М. А. Ачилова, О. В. Баженов // Российские регионы в фокусе перемен: сборник докладов со специальных мероприятий XII Международной конференции. 16-18 ноября 2017 года. — Екатеринбург: Издательство УМЦ УПИ, 2018. — С. 273-278.

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Japan has a consumption tax similar to VAT. The tax rate is currently 10%, but will rise to 11% in 2021. Consumption tax is an important source of revenue for the Japanese government, accounting for around 18% of total tax revenue in 2019.

India has GST (Goods and Services Tax. GST) which replaced the complex system of indirect taxes in 2017. GST is a value added tax levied on the supply of goods and services. Rates vary by item, with most items taxed at 5%, 12%, 18% or 28%. Mexico has a VAT system that applies to most goods and services at a rate of 16%. There is also an excise tax on certain goods such as tobacco and sugary drinks. Australia has GST, which means value added tax is charged at a rate of 10% on most goods and services. GST is a significant source of revenue for the Australian government, accounting for approximately 13% of total tax revenue in 2020.

These are just a few examples of different indirect tax systems in use around the world. The specifics of each system can vary significantly depending on the country and its economic and political context.

Conclusions and suggestions

Improving tax administration: Modernizing and strengthening the tax administration system in Uzbekistan will help improve tax collection and reduce tax evasion. This could include investing in technology and training for tax officials, as well as strengthening enforcement mechanisms. Focus on fairness issues: Concerns have been raised about the fairness of Uzbekistan's indirect tax system, particularly its impact on low-income households. The government can handle these.

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