

## STUDY OF FOREIGN EXPERIENCE IN IMPROVING TAX ADMINISTRATION

Yusupov Farrukhbek Farkhodovich

Tashkent State University of Economics

independent researcher

[fara.bek.05@gmail.com](mailto:fara.bek.05@gmail.com)

### Introduction

Based on the experiences of the world, the experiences of different states are studied in order for tax policy to optimize them and adapt to the modern conditions of world governance. The successful implementation of these approaches makes it possible to objectively assess the available financial resources necessary for the implementation of priority approaches. Methods of ensuring the fulfillment of tax obligations and international experience the tasks of socio-economic development of the state, the identification of reserves for reduction consists in facilitating the optimization of budgetary costs and processes for stabilizing tax conflicts in society.

The head of state signed several resolutions on the comprehensive development of the tax system. In this, the main idea is significant in that it is aimed at creating a new tax system based on the principles of equality, simplicity, accuracy and efficiency. It is known that today our country is becoming a Democratic state, developed in all respects, with great economic opportunities. On the basis of the advanced ideas and initiatives put forward by the head of state in this regard, an effective system has been created in our country that is fair, transparent and consistent, which is also completely new in the field of taxation, and follows the principles of cooperation. The main goal of this is to reduce the burden of taxes on economic entities, increase the income of citizens, ultimately develop production and ensure the stability of the economy. These goals are achieved through the introduction of consistent Tax Administration[1].

If we analyze the results achieved as a result of positive changes, the annual receipts collected by the tax authorities are 127.9 trillion in 2021. had reached a sum of. Comparing this result with the past, 2020, the difference in revenues collected in these two years is 24.3 trillion. we can see that Som. This result means a 23.5 percent increase in the total value of tax revenues in 2022. Another main indicator is the indicator 82.3 trln in 2021, if we analyze the accounting of receipts for the interregional state tax inspection on large taxpayers. sum of 14.6 trln. an increase of is achieved. And receipts in the administration of customs authorities are 33.2



trillion, according to the 2021-year account. We can see an increase of 34.5 percent compared to revenues in 2020, which reached the sum[3].

Also in terms of tax revenues in the cross section of the regions, the city of Tashkent is growing with a sum of 21.3 trillion rubles. The rate of receipts in the region increased by 38% compared to 2021[5]. In the analysis on the account of the territorial tax authorities of our republic, we can also see that in all regions positive changes were achieved in 2022 (Table 1).

**Dynamics of tax revenues in the territorial section. Table 1.**

Regions	Tax revenues,	growth compared to 2021
Republic Of Karakalpakstan	2,4 trln Soum	33%
Khorezm province	2,5 trln Soum	28%
Andijan province	2,9 trln Soum	23%
Fergana province	4,3 trln Soum	33%
Namangan province	2,8 trln Soum	26%
Syrdarya region	1,2 trln Soum	31%
Jizzakh region	1,8 trln Soum	34%
Kashkadarya region	4,2 trln Soum	34%
Navoi region	3,6 trln Soum	23%
Bukhara region	2,4 trln Soum	26%
Surkhandarya region	1,6 trln Soum	21%
Samarkand region	3,2 trln Soum	31%
Tashkent region	5,3 trln Soum	25%
Tashkent City	21,3 trln Soum	38%
Interregional DSI for large taxpayers	88,3 trln Soum	7%



Analyzing the data of the table, we can see that the results achieved by regions have achieved an increase in the amount of 30 percent on average. At the time of these changes, of course, lies the fair policy and consistent work carried out in the field of the tax system[6].

As a result of the reforms carried out in the field, in recent years the number of not only legal entities, but also individual entrepreneurs on the territory of our country has been increasing rapidly. Analyzing the data presented in Figure 4.3 we can see that as of January 1, 2023, the total number of individual entrepreneurs on the territory of our country is 238,188, which is an increase of 9.4 percent compared to January 1, 2022 (217,646).

Analyzing the dynamics of individual entrepreneurs in the cross section of the fields, as of January 1, 2023, the number of individual entrepreneurs in the field of Crafts has led within the fields with an increase of 19.3 percent. We can also cite the number of individual entrepreneurs in the cross section of other industries as the lowest indicator of growth rates observed in retail, domestic services, and other industries. Besides him, the number of individual entrepreneurs has also grown at a positive pace in the houndi section of our country. In this regard, as of January 1, 2023, with the number of 29,152 individual entrepreneurs, the city of Tashkent is the leader as expected, while the Samarkand region is also the second largest with the number of individual entrepreneurs, close to 28,618. The lowest growth rate in the territorial cross section of our country was 6408 nafa with the number of individual entrepreneurs, which corresponded to the Syrdarya region. These changes, whose growth towards a positive side, are seen as the fruit of work in the tax system. These changes will definitely cause an increase in state budget revenues and an increase in the number of taxpayers in the budget[8].

If we analyze the dynamics of the change in the number of VAT payers in the cross section of the regions, then the Tashkent region was led by the dynamics of growth of 12.6 percent. The number of tax payers in Tashkent region was 14,995, and as of April 1, 2024, the figure was 16,890. The lowest indicator of Growth Dynamics was the Khorezm region, with a 5.5 percent change. As of 1 April 2023, the number of value-added tax payers in Khorezm was 8,142, compared to 8,591 in 2024. We can also see that the number of value-added tax payers has grown in the cross section of all regions besides it. This, of course, will not have its positive effect on the increase in the income of the state budget and the improvement of the living conditions of the population, as described above.



## **Conclusion**

The effective organization of tax administration in developed foreign countries was analyzed and the possibilities of applying their advanced experience in the conditions of Uzbekistan were studied. The results of the study allow you to draw a number of important conclusions.

In general, the study confirms the importance of studying the advanced experience of developed countries in the field of tax administration and adapting it to specific conditions of Uzbekistan. This allows the country to overcome existing problems and achieve sustainable economic growth.

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