

SPECIFIC FEATURES OF THE TAX DEBT COLLECTION MECHANISM IN THE TAX ADMINISTRATION IN DIGITAL DEVELOPMENT

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Abstract:

In the context of the development of the digital infrastructure, the specific features of the tax debt collection mechanism in the tax administration were studied in this article, the main focus is on the role of tax legislation and the obligations of taxpayers. Also, conclusions were drawn on general problems, including the need to improve the enforcement of tax obligations and tax evasion, and the need to make tax legislation and tax rules more precise and simpler. At the same time, some important reforms were studied and scientific-practical conclusions and proposals were developed on foreign experience and its application in our country.

Keywords: tax liability, tax policy, tax revenue, analysis, indebtedness, efficiency, optimization, tax benefits, tax rate.

Enter

Taxes play a key role in the formation of budget revenues. Therefore, it is necessary to form budget revenues on time, completely, without various conflicts, in legal ways. In this case, the collection of taxes and fees calculated by taxpayers is of great importance. In the process of supporting entrepreneurship and small business in our country today, reducing various inspections, reducing the impact of taxes and fees on their activities, regardless of the form of ownership, the tax paid by any business entity, regardless of the form of ownership, is completely economic. It is not a secret to anyone that achieving the basis for ensuring freedom is the most important principle of taxation today. Since the early years of our independence, great importance has been attached to preventing the growth of debt, especially tax debt. The tax mechanism of our republic has the task of providing the state budget with necessary revenues on the one hand, and stimulating the activities of taxpayers on the other hand. In order to fulfill these tasks, it is necessary to increase the stimulating role of taxes by carrying out economic reforms in the tax system, to improve the mechanism of applying tax collection methods to ensure their stable entry into the budget system, to optimize tax collection, to reduce tax debt and to lighten the tax burden. Reforms in the tax system are of particular importance in the



improvement of tax administration in our country. Tax administration includes the economic relations between taxpayers and state tax service bodies in the control of collection of taxes and compulsory payments to the state budget in accordance with the tax legislation and their full and timely payment. The need to study the improvement of tax administration in reducing tax debt, timely and full collection of taxes within the framework of scientific research is based on the following problems:

1. Tax reporting forms are not improved and reports are not fully automated.
2. Existence of a tendency to increase the tax debt.
3. Existence of the need to improve the tax legislation. There are actions that are carried out by the state tax service body from the date of tax debt of legal entities and individual entrepreneurs, in which, within 3 working days from the date of tax debt, the debtor submits the warning application in person or by mail service or electronically to his personal office. sends as Sends an electronic collection order to the debtor's bank account within 3 working days. Sends an electronic order on the sale of foreign currency funds and transfer to the tax debt to the foreign currency account. In the event that the recognized tax debt reflected in the warning application is not fully paid by the debtor within 15 days from the date of sending the application, the debtor's property will be attached to the account of the tax debt by the decision of the state tax service body.

Based on the analysis, the debtor determines the debtor's indebtedness, which has arisen due to the fact that the debtor has not paid the wholesaler for the realization of goods, the work performed and the service provided, the money transferred to a third party, or the goods have not been delivered, the work has not been performed or the service has not been provided, and he submits an application to the court for recovery at the expense of the tax debt. . In this case, the court must send the document to the Enforcement Bureau for execution within three working days. Based on the analysis, before the occurrence of the tax debt, he determines the circumstances of removing the assets he owns from the balance sheet in order to avoid paying taxes, and submits an application to the court for collection on account of the tax debt. In this case, he participates in the court process defending the interests of the state and must send the court document for execution within 3 working days. In the event that the tax debt reflected in the application is not fully paid within 30 days from the date of the notification application, the taxpayer shall submit an online application to the court regarding the transfer of the tax debt to the property of the debtor. In this case, the tax debt due to the recognized indebtedness is applied to the



property of the debtor on the basis of the decision of the state tax service body, and the decision is sent directly to the Enforcement Bureau for execution within three working days by postal service or electronic submission. If the debtor does not raise an objection within 10 days from the date of sending the application for canceling the tax debt, it is considered a recognized debt. Within 15 days, the court will issue a decision on acceptance or rejection of the case. In this case, on the court date specified in the Decision on admission to proceedings, he sends an electronic online reference to the court reflecting the unpaid balance of the tax debt reflected in the application and participates in the court process, protecting the state's interest, based on the DSI power of attorney. He submits a new application, eliminating the shortcomings, on the Decision on the refusal of admission to business management. Sends an electronic reference to the regional branch of the Bureau of Compulsory Enforcement regarding the remaining amount in the electronic court document sent by the court on the compulsory collection of the tax debt. In cooperation with the Enforcement Bureau, it carries out enforcement actions based on the court document. (sequestration and sale of property, direct collection to debtors and founders, prohibition of alienation). Analyzes and formulates the necessary data for collection of the tax debt to the budget based on the court document based on data from external sources and presents it to the Bureau of Enforcement for use in the implementation of enforcement actions. In this case, on the basis of the information of the 4th and 5th annexes of the VAT, during the period of execution of the court document, the goods were sold, work was performed or services were provided, the goods were exported or imported through the customs, large money transactions were made through special account numbers, by analyzing the bank turnover 3- provides information about personal assets.

During the state registration of legal entities, to introduce the practice of checking whether the legal entity was first established or not with the participation of citizens who are designated as the head or founder of the enterprise. In this:

Option 1 if the activity of the previously established enterprise was found to be suspicious by the tax authorities;

2nd option, if the activities of the previously established enterprise were found to be suspicious or bankrupt by the tax authorities;

Option 3: the activity of the previously established enterprise was declared suspicious or bankrupt by the tax authorities, or a large amount (BHM

300 barai - 102.0 million soums) if there is a tax debt, to limit the possibility of state registration as a legal entity in relation to these citizens and to allow them to continue



their activities after the tax obligations have been fully fulfilled. 2017 of the Cabinet of Ministers

According to the decision No. 66 of February 9, during the state registration of legal entities by the judicial authorities, there is no restriction on the establishment of another legal entity, even if the enterprises previously established by their founders were found to be suspicious or bankrupt, or if there is a large amount of tax debt. In order to avoid tax audits and to avoid paying additional tax amounts, business entities continue to operate by creating a new legal entity instead of their current enterprise.

This year, 4,501 established enterprises have a tax debt of 32.0 billion soums. 3,871 enterprises were previously established by the heads of these enterprises (2,751 (71%) are not operating, 754 are in the process of voluntary liquidation, 232 are in the process of bankruptcy, 134 are inactive) and their tax debt is 124.6 billion soums. As of July 20, 4,295 suspicious enterprises were announced on the official website of the Tax Committee, solik.uz.

Today, 11.4 thousand enterprises with a tax debt of more than 100.0 million soums have debts in the amount of 11.8 trillion soums. 5.7 thousand enterprises were declared insolvent due to debts of 4.1 trillion soums.

1,800 suspicious enterprises have tax debt of 4.5 trillion soums.

In Great Britain, before appointing a citizen as the head of a newly opened enterprise, the organizations under his leadership are checked, and if an enterprise in a state of bankruptcy is found, it is not allowed to open a new enterprise under his leadership. In Russia, the head or founder of an enterprise has a share of more than 50 percent in the authorized capital, and if this enterprise is closed due to a large debt, the head or founder of this enterprise is not allowed to open a new enterprise.

The Bureau of Compulsory Enforcement supervises the filing of an application to the court on subsidiary liability in order to direct the collection of tax debt to the manager, founder or owner of the debtor based on the enforcement documents on the impossibility of collection. In this case, he participates in the court process based on the submitted application, sends the court document issued by protecting the state's interest to the Enforcement Bureau for execution, and in cooperation ensures and controls its execution. Based on the requirements of Article 48 of the Civil Code on the enforcement documents returned by the enforcement bureau, he submits an application to subsidiarily recover the tax debt from the debtor's manager, owner and founders, and directs the court document to execution.



Submits an application to the court regarding bankruptcy and participates in the court proceedings and in the bankruptcy meeting of creditors, protecting the state's interest. In this case, the court administrator of the bankrupt enterprise controls the activity, analyzes the third-party properties, bank statements, and takes measures to determine the debtor's sums and add them to the liquidation mass. The liquidator controls the correctness of the conclusion of the liquidator on the basis of the decision of the Cabinet of Ministers No. 224 on the concealment of bankruptcy, false bankruptcy and intentional bankruptcy and presentation to the court, prosecutor's office and creditors. On the basis of the decision of the court on the completion of the bankruptcy liquidation case, based on the information on the removal from the State Register of the State Services Agency, it issues a decision on the write-off of the tax debt in accordance with the requirements of the Cabinet of Ministers Decision No. 307 and focuses on execution.

Conclusions and suggestions

2017 of the Cabinet of Ministers According to the decision No. 66 dated February 9, during the state registration of legal entities by the judicial authorities, there is no restriction on the establishment of another legal entity even if the enterprises previously established by their founders were found to be suspicious or bankrupt or have a large amount of tax debt.

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