



# Analytical issues of the scientific-theoretical basis of tax evasion in Uzbekistan

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## ABSTRACT

This article describes large-scale reforms aimed at creating favorable conditions for doing business in the tax and financial sectors, improving the investment climate and further strengthening the confidence of business circles in our republic in recent years. At the same time, such areas as underground trade and public catering, road transport, housing construction and repair, the provision of personal services were studied, scientific and practical conclusions and proposals were formed on foreign experience and its application in our country.

## Keywords:

tax revenues, analysis, risks, efficiency, digital platform, methods and tools, advanced information and communication technologies, analysis, optimization, tax incentives, tax rate.

## Introduction:

In the context of increasing global financial instability in the world economy, in the development of short-term and long-term budget-tax policy strategies, scientific research is being conducted aimed at researching various mechanisms for preventing and reducing tax evasion by taxpayers. Reducing illegal financial flows in the national economy, identifying factors that cause tax evasion by taxpayers and identifying ways to eliminate them, preventing tax evasion processes by reducing the hidden economy, reducing the risks of tax evasion improvement of methodological bases of assessment is the priority direction of scientific research in this regard.

## Review of literature.

J. Schumpeter (2007) suggests dividing into two types: the risk associated with a possible technical failure in production and the risk associated with the lack of commercial success.

A.K. Pokrovsky (2011) suggests the structural characteristics of risk for consideration: risk, risk propensity, risk sensitivity (vulnerability), interaction with other risks, available information about risk, amount of risk, risk-related costs (costs), identity risks.

Swedish economist K.F. Becker (2004) pointed out that the secret economy is an uncontrollable part of the informal economy, which means that they produce goods and provide services based on other forms of incentives.

Aronov, Kashinlar (2004) in his study, studying the mechanism of collection of taxes and other compulsory payments abroad and in the Russian Federation, the policy of working with taxpayers who refused to pay taxes, their rights and obligations, in the future every a taxpayer voluntarily developed practical recommendations on the obligation to pay taxes and applied these recommendations in the field of collection of taxes and other mandatory payments, proved it and implemented a number

of practical measures. However, with a completely different proposal from Jalonkinani (2012), Tashmatov in his book "On the role of taxes in the development of enterprises" suggests that taxes and other mandatory payments stimulate the activities of business entities and reduce their debtor and creditor debts. and made scientific recommendations on improving recovery mechanisms by increasing their activity.

Andreeva (2017) researched the reasons for non-compliance with tax discipline by taxpayers, analyzed ways to increase tax knowledge, and suggested ways to improve service to taxpayers as a state partner.

### Analysis and discussion of results.

Although tax evasion is based on the economic egoistic feeling of the tax payer, it is manifested at the level of a social problem through the economic spheres of the society and becomes a political issue. In this regard, Bavarian Finance Minister E. Hoover said, "In Germany, the desire to avoid paying taxes is stronger than the desire to be born."<sup>1</sup> indicated the main socio-political basis of tax evasion. The issues of tax evasion as an economic, social and legal problem have been studied as an object of many scientific researches. From the point of view of scientific methodology, we will try to make a broader scientific analysis of these scientific research works below. Together with the economic aspects of tax evasion, its legal aspects are also chosen as the object of scientific research. For example, the Russian scientist L. Aleksandrova, as a result of her research on this matter, found that "the prevalence of tax evasion by taxpayers, the high level of delays in tax crimes, poses the problem of solving them with particular acuteness, the optimal and effective way of this activity There is a need to search and develop tools and tools. Analysis of the activities of law enforcement agencies shows that tax crimes are more difficult to detect than other types of crimes. In fact, there

are many such people. In such conditions, it is especially important to develop measures to detect tax crimes, including forensics.<sup>2</sup> states that the author points out that the legal assessment of tax evasion processes is much more complicated than other crimes. In her research, L. Aleksandrova assessed the legal aspects of tax evasion and said that "timely detection and investigation of tax evasion is directly related to the quality of tax, administrative, criminal, criminal-procedural and investigative legislation <sup>3</sup> and cites a number of factors. Among them, the "escape" of taxpayers to offshore zones, the imperfection of taxpayer registration by the tax service authorities, the imperfection of state requirements for accounting for taxpayers, the methods of selecting taxpayers for the purposes of auditing inadequacy, the difficulty of determining the mutual integration of "one-day" and "sleeper" firms, etc.

In fact, in world practice, offshore business is the core of economic policy for many countries. tries to enable the registration of business entities, which, on the one hand, is a certain source of income for the state treasury, by giving economic (tax) privileges to entrepreneurs of other countries, and on the other hand, by giving them tax exemptions allows escape in parallel. This requires a fair regulation of bilateral taxation relations aimed at preventing such situations in mutual integration relations in global practice. In our opinion, one of the issues to be solved in parallel in the relations related to the regulation of foreign trade is that it is necessary to pay special attention to the classification of tax avoidance "opportunities" in the flow of capital through offshore zones.

Unfortunately, according to most scientists today, including L. Aleksandrova, who is researching the legal basis of tax evasion, offshore business remains a door of opportunity as one of the important methods of tax evasion. based on its imperfection and the instability of

<sup>1</sup> Kottke K. «Gryaznye» den'gi – chto ehto takoe? Spravochnik po nalogovomu zakonodatel'stvu v oblasti «gryaznyh» deneg. M., 1998.

<sup>2</sup> Л.И. Александрова. Основные особенности и проблемы выявления уклонений от уплаты налогов. // Актуальные

проблемы правового регулирования. 2017. С.2.

<sup>3</sup> Л.И. Александрова. Основные особенности и проблемы выявления уклонений от уплаты налогов. // Актуальные проблемы правового регулирования. 2017. С.7.

the economic system, it causes great negative situations. Because, in offshore business, the activities of its participants are primarily regulated by the norms of civil law, because their activities are related to entrepreneurial activities, while the lack of a fully developed legal framework prevents offshore business participants from establishing their own rules, leads to the discovery of certain tax evasion schemes.

Tax evasion is considered a part of the underground economy in many literatures. For example, I. Vachugov explains the concept of "hidden economy in the field of tax" as a link of the hidden economy. In his opinion, "tax evasion is a part of the underground economy, and the activity of secret structures for the provision of tax evasion services led us to introduce the term "underground tax economy" allows, its definition can be expressed as follows: it means shadow structures that provide services that provide activities related to the organization of tax evasion, including taxpayers themselves<sup>4</sup>. In turn, some economists define the hidden economy as "economic processes that are not advertised, are not hidden by their participants, are not controlled by the state and society, and are not recorded in official state statistics"<sup>5</sup> evaluates as According to the author, the hidden economy does not need advertising, it covers activities that are outside of financial control and not included in statistics.

I.A. Mayburova, A.P. Kireenko, Yu.B. Ivanova define tax evasion as follows: "Tax evasion is the failure of a taxpayer to fulfill his obligations to pay taxes." "illegal way of change" should be understood, which includes concealing income and property from tax authorities, creating fictitious expenses, as well as intentionally violating accounting and tax reporting"<sup>6</sup> cases occur.

Economist I. Vachugov, who extensively researches cases of tax evasion, believes that the process of tax evasion can be divided into two types. In the first one, "if the tax evasion scheme is created and implemented by the taxpayer independently, without the involvement of third-party "experts" (typical for large businesses), taxpayers who use the second type avoid They use the services of third-party "experts" to build a dental scheme and, as a rule, to implement it"<sup>7</sup>.

Unlike I. Vachugov, P.S. Yefimichev defines that "tax evasion is a manifestation (inaction) in the form of intentional failure to pay taxes specified in this law." Some scholars consider tax evasion to be a social risk. In particular, S. L. Nudel stated that "tax evasion is socially dangerous, it is an action or inaction of individuals or legal entities aimed at not paying the taxes and (or) fees established by law in full or in part in the field of taxation"<sup>8</sup> explains in the content.

Cases of assessment of tax evasion at the level of social risk I.Vachugov, V.P. It is also found in verines. That is, the social danger of tax evasion is the ability of tax crimes to harm public relations protected by the criminal law, an objective feature that allows determining human behavior based on the position of a person in a social group. , V.P. According to Verin, "the social danger of tax evasion is the deliberate failure to fulfill the constitutional obligation to pay taxes and fees, which leads to a lack of funds in the budget system"<sup>9</sup>. Indeed, I. Vachugov, V.P. We believe that Verin's idea that the phenomenon of tax non-payment is not only an economic attitude, but also its social consequences should be evaluated at the level of a great social risk to the society.

When it comes to the social consequences of tax evasion, it should be considered as an

<sup>4</sup> Вачугов И.В. — Уклонение от уплаты налогов, как составляющая теневой экономики: рост или сокращение? // *Налоги и налогообложение*. – 2019. – № 6. – С. 42.

<sup>5</sup> Райзберг Б. А. Современный экономический словарь / Б. А. Райзберг, Л. Ш. Лозовский, Е. Б. Стародубцева. – М. : ИНФРА-М, 1997. – 496

<sup>6</sup> Уклонение от уплаты налогов. Проблемы и решения: монография для магистров, обучающихся по программам направления «Финансы и кредит» / И.А. Майбуров [и

др.]; под ред. И.А. Майбурова, А.П. Киреевко, Ю.Б. Иванова. – М.: ЮНИТИ-ДАНА, 2013.-с.383.

<sup>7</sup> Вачугов И.В. — Уклонение от уплаты налогов, как составляющая теневой экономики: рост или сокращение? // *Налоги и налогообложение*. – 2019. – № 6. – С. 45.

<sup>8</sup> С.Л.Нудел. Вопросы квалификации уголовно-наказуемого уклонения от уплаты налогов и (или) сборов. *Научные ведомости* № 2(33), 2007.

<sup>9</sup> Верин В.П. Преступления в сфере экономики. – М., 2001.

attempt to aggravate the social conditions of other members of the society. In addition to harming the interests of others, tax evasion ensures the strengthening of egoistic-selfish characteristics, in addition, non-payment of taxes destroys the sense of unity with other members of society, brings individuality, and ultimately, social exclusion from society. takes advantage and leads to forget about giving economic benefit to the society. These cases show how much social danger tax evasion is.

Based on his research on tax evasion, V.Brajnikov states that "according to their structure, tax crimes are included in the so-called material content in the theory of law, so that the completion of tax crimes is the deadline for paying the tax specified in the tax legislation." is considered According to this researcher, the difference in the period of payment to the budget by types of taxes complicates the economic and legal analysis of tax evasion and its detection. In fact, the term of tax transfer to the budget is not the same for different types of taxes, and it cannot be the same from an economic point of view. Because the different tax payment terms allow the taxpayer to complete the tax payment plan schedule.

On the other hand, if the taxpayer overpays (knowingly or unknowingly) for a certain type of tax, the situation of paying less (knowingly or unknowingly) taxes for the next tax type for the next period. 'y is likely to give. In such circumstances, it is quite difficult to make a legal assessment of tax evasion in the case of such a taxpayer. When analyzing cases of tax evasion in the segment of individual taxpayers, in our opinion, we believe that it is necessary to take into account the above-mentioned cases.

Here, it is necessary to analyze the content of undercalculated or transferred tax sums, rather than overpayments by the taxpayer, but rather by types of taxes (for example, property, land tax). A case of non-payment or undercalculation of a large amount of tax in another type of tax (for example, VAT) with conscious payment of additional excess tax on small amounts of tax obligations is the responsibility of the taxpayer It is a complex

process to evaluate the movement both economically and legally. Therefore, in our opinion, it is necessary to study and assess tax evasion in any form and in parallel in an economic-legal format.

Indeed, Ye. Anufrieva's approach has a scientific logic, that is, the state and level of tax evasion, as well as tax minimization and tax planning will have a great impact. If the taxpayer plans his taxes correctly, he will achieve a legal minimization of taxes, and in the event of a tax evasion, there will be no need for tax avoidance. A careful tax payment policy based on the interdependence of tax planning and minimization in the accounting policy of the taxpayer ensures that tax evasion is not encountered.

A.N. Tishchenko, A.A.Enina-Berezovskaya, who are among the authors of in-depth studies on tax evasion, say that "tax evasion is a serious problem for any country, and its consequences are reflected in the social and economic situation of the country." finds the opposite. At the macro level, this phenomenon leads to insufficient funding of budgets at different levels and, as a result, insufficient financing of expenses aimed at the development of the social sphere, uneven distribution of financial and other material resources.

Professors A.Vahobov and A.Zhoraev from Uzbek scientists in their textbook "Taxes and Taxation" provide theoretical analyzes of tax evasion methods. They note that "one of the typical manifestations of tax violations is the conduct of financial and economic activities by economic entities without having the appropriate permit, without submitting tax accounts and balance sheets to tax inspectorates"<sup>10</sup>. In addition, he cites as a simple form of tax evasion, according to which "in practice, the illegal appropriation of funds by large industrial enterprises through their subsidiaries is the enterprise's use of its own funds. transfer the amount to the account number of the subsidiary company. In turn, this subsidiary transfers funds to foreign countries through forged contracts or is converted into

<sup>10</sup> А.Ваҳобов, А.Жўраев. Солиқлар ва солиққа тортиш:

Дарслик. – Т.: “Шарк” нашриёти – 2009. 268 бет.

cash and embezzled through forged income and expenditure documents.”<sup>11</sup>.

- These scientists cite a number of ways that taxpayers evade their tax obligations:
- tax settlement of taxpayers to tax authorities and
- failure to submit accounting reports
- exclusion of legal entities and individuals from tax control
- failure to reflect the results of the taxpayer's financial and economic activities in the accounting documents
- allowing to reduce the taxable base
- falsifying information about the object of taxation by illegally changing economic indicators
- by carrying out "fake export" operations
- Illegal reimbursement of value added tax
- conducting commercial activities under the pretext of the main type of activity not subject to profit tax by non-profit organizations
- production and sale of excise goods as non-excise goods<sup>12</sup> and so on.

A.G. Sanina, who conducted in-depth scientific research on the economic, legal and social aspects of tax evasion, shows the reasons for tax evasion as part of the socialization of tax relations. According to him, there are four aspects of the sociality of tax relations. That is, "in essence, tax relations, tax relations are relations between people, that is, relations are social, the second aspect of which is the intersection of the interests of different individuals, social groups and social communities, the manifestation of contradictions between them. If it is explained by the fact that it is an important area of compromise, then the third aspect of the sociality of tax relations is that taxes are important in the formation of civic identity, in the formation of the image of "us" in the formation of civic identity, in the perception of the individual as a citizen, a member. the fourth aspect of the social essence of tax relations is that tax relations are embodied in specific social relations, unlike tax relations, tax relations are

aimed at individuals who implement tax relations or a specific interaction of social groups" In fact, as A. Sanina has shown, tax evasion emerges as a social problem and it has four important aspects: financial and economic, economic and administrative, historical and real-social.

### Conclusions and suggestions.

If the price of used materials is added to the payments made to individuals in accordance with the civil-legal contracts concluded between legal entities and individuals, the subject of which is the performance of works, the business activity of this joint venture shall be removed from the state register. to check that it has been paid and that the relevant taxes have been calculated. Establishing an online information exchange system between the State Tax Committee and the Commodity Exchange of the Republic of Uzbekistan regarding the results of each exchange's transactions.

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<sup>11</sup> O'sha manba. 269 б.

<sup>12</sup> O'sha manba. 268-275 б.

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