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Foreign experiences in improving the implementation of tax obligations

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In this article, refers to a topic that explores the challenges of improving the execution of tax obligations by taxpayers. The study delves into the various factors that contribute to non-compliance, such as the complexity of tax laws, lack of taxpayer education, inadequate tax administration, and corruption. Additionally, the study reviews various measures that can be taken to address these challenges and promote tax compliance, such as simplifying tax laws, increasing taxpayer education and awareness, improving tax administration, and strengthening anti-corruption measures. The research draws from a wide range of literature, including academic articles, government reports, and policy papers, to provide a comprehensive analysis of the issues related to improving tax compliance.

Keywords:

local tax, market value of property, cadastral value, personal card, tax elements, budget potential, local budget, local budget expenses, local taxes, tax benefits.

Introduction: Currently, it is related to the topic of studying the problems of improving the fulfillment of tax obligations by taxpayers in the countries of the world. The study examines various factors contributing to non-compliance, such as the complexity of tax laws, lack of taxpayer information, inadequate tax administration and corruption. In addition, the study explores various measures that can be taken to address these issues and promote tax legislation, such as simplifying tax legislation, increasing taxpayer knowledge and awareness, improving tax administration and strengthening anti-corruption measures. activities will be reviewed. The study draws on a wide range of literature, including academic articles, government reports and policy documents, to provide a comprehensive analysis of issues related to tax law reform.

Analysis of literature on the topic

The literature on improving tax

compliance has grown over the years. Early research focused on the effects of tax rates on compliance and the use of coercive measures to improve compliance. In recent years, there has been a shift toward exploring the role of technology in educating and communicating with taxpayers, simplifying tax systems, and improving compliance.

In the 1980s and 1990s, research focused on enforcement measures to improve the use and compliance of tax rates. The researchers found that higher tax rates were associated with higher levels of compliance, but enforcement measures such as audits and fines also played a role in improving compliance.

In the 2000s, research began to examine the role of communication in improving taxpayer education and compliance. Research has shown that providing taxpayers with clear and concise information about their tax obligations and the consequences of non-compliance can improve compliance. In

addition, simplifying the tax system and reducing the burden on taxpayers can also improve compliance.

In 2019, Y. Liu, H. Wang, and J. Liu investigated the effect of tax morale on tax compliance behavior. They found that increasing tax morale among taxpayers can increase tax compliance and improve tax compliance. ("The Impact of Tax Ethics on Tax Compliance Behavior: Evidence from China", *International Journal of Accounting, Auditing and Taxation*)

In 2020, O. Avramenko analyzed the effectiveness of measures to improve tax compliance in Ukraine. He suggested that simplifying tax procedures, introducing an electronic tax administration system, and increasing tax information would improve tax compliance and revenue collection. ("Improving the efficiency of tax administration: experience of Ukraine", *Baltic Journal of Economic Studies*)

In 2021, M. Milenkovic and A. Milutinovic studied the impact of taxpayer services on tax compliance in Serbia. They found that effective and efficient taxpayer services can improve voluntary taxpayer compliance and reduce tax evasion. ("Taxpayer Services and Tax Law: Evidence from Serbia", *Journal of Business Studies*)

In general, the literature shows that increasing tax morale, simplifying tax procedures, implementing electronic tax administration systems, increasing tax administration and providing efficient services to taxpayers can improve tax compliance and tax compliance.

Analysis and discussion of results.

Due to the fact that various reforms aimed at improving the business environment and increasing the efficiency of tax administration are being implemented in Uzbekistan in the last few years, the issues of improving the fulfillment of tax obligations are developing more and more. In 2019, amendments were made to the Tax Code of the Republic of Uzbekistan, in order to encourage taxpayers to fulfill their tax obligations on time and in full, to reduce tax rates for certain

categories of taxpayers and to pay them in full on time. a number of measures were introduced, such as the introduction of benefits for taxes. In addition, the State Tax Committee of Uzbekistan is implementing various measures to improve tax administration, including improving services to taxpayers, simplifying tax procedures, and using information technologies in tax administration. expanded.

Several initiatives aimed at improving the fulfillment of tax obligations have been put forward in Uzbekistan. These include:

In recent years, the government of Uzbekistan has done a lot of work to improve the tax administration system in our country, including the introduction of the electronic tax reporting system. This system made it easier for taxpayers to fulfill their tax obligations by simplifying tax reporting procedures and reducing the administrative burden. Tax authorities of Uzbekistan are strengthening tax inspection and auditing activities in order to identify and prevent cases of tax evasion. This has helped increase tax compliance and improve the overall functioning of the tax system.

The government of Uzbekistan is also working on simplifying tax procedures, making it easier for taxpayers to understand their obligations and comply with tax legislation. This includes reducing the number of taxes and tax rates, simplifying tax forms and reporting procedures.

The government is also focusing on strengthening taxpayer education and awareness programs to encourage tax compliance. This includes providing training and education programs for taxpayers and improving public awareness of tax compliance. Overall, these initiatives have helped to improve the performance of the tax system in Uzbekistan, but there is still room for improvement. Efforts to simplify tax procedures, increase knowledge and awareness of taxpayers, strengthen tax inspection and audit activities will help to further improve compliance with tax legislation and increase the overall efficiency of the tax system.

Objectives to improve tax compliance may include:

The main objective of improving tax compliance is to increase tax compliance among taxpayers. This can be achieved by simplifying tax legislation and procedures, improving the quality of tax services, and applying penalties for violations.

tax evasion is a big problem for tax authorities in many countries, including Uzbekistan. Improving tax compliance can help reduce tax evasion by improving the efficiency of tax collection and enforcement, and using technology to detect and prevent tax fraud.

Another goal of improving tax compliance is to increase tax fairness. This can be achieved by developing a progressive, transparent and fair tax system and ensuring that all taxpayers are treated equally before the law.

Improving tax compliance also helps stimulate economic growth by providing the government with the resources it needs to invest in infrastructure, education and other public services that support economic development.

Finally, improving tax compliance is essential to building trust between taxpayers and the government. When taxpayers believe that the tax system is fair, transparent and efficient, they are more likely to voluntarily comply with their tax obligations, which can lead to increased tax revenue for the government.

The main goal of improving the fulfillment of tax obligations is to ensure that taxpayers comply with tax legislation and legal documents, and pay taxes on time and correctly. This helps ensure that governments have the resources they need to deliver public services and invest in infrastructure, while helping to level the playing field for businesses and individuals. In addition, improving tax compliance helps reduce the tax gap, which is the difference between the amount owed and the amount actually collected. By narrowing this gap, governments can increase their revenues and reduce their borrowing needs, helping to strengthen their fiscal position. The main goal of improving the fulfillment of tax obligations is to increase the fulfillment and collection of taxes, to ensure a fair and efficient tax system, and

ultimately to contribute to the economic development of the country. This can be achieved through various measures, such as increasing the education and awareness of taxpayers, simplifying taxation procedures, strengthening tax administration, and increasing the effectiveness of penalties for violations of laws.

The functions of improving the fulfillment of tax obligations include:

Increasing Tax Compliance: One of the main objectives of improving tax compliance is to increase tax compliance. This is to ensure that taxpayers fulfill their tax obligations in full and on time.

Reducing tax evasion: Another important task of improving tax compliance is to reduce tax evasion. This can be achieved by implementing effective tax policies, procedures and enforcement mechanisms.

Enhancing tax collection: It can enhance tax collection by improving tax compliance as well as ensuring effective and efficient collection of taxes. This may mean simplifying tax administration processes, introducing electronic payment systems, and increasing the accuracy of tax calculations. Improving tax compliance promotes fairness by ensuring that all taxpayers are treated equally and that tax laws are applied consistently.

Improving tax compliance is an important issue in many countries, including Russia. The Russian government has taken steps to improve tax compliance and increase revenue collection. This includes introducing a new tax code, strengthening tax administration and introducing new penalties for non-compliance. One of the main issues of improving taxation in Russia is the large number of small and medium-sized enterprises (SMEs) operating in the informal economy. These businesses often do not pay taxes or underreport their income to avoid taxes. To solve this problem, the government has implemented a number of measures to encourage small and medium-sized businesses to join the formal economy and to comply with tax regulations. These include simplifying tax reporting procedures, reducing the tax burden on SMEs, and providing incentives to encourage

compliance.

Another problem of improving the taxation system in Russia is the high level of corruption and tax evasion among some enterprises and government officials. To combat this, the government has increased penalties for tax evasion and corruption, strengthened tax oversight bodies, and introduced new rules aimed at increasing transparency and accountability in tax administration. Overall, improving tax compliance in Russia is a complex issue that requires a multifaceted approach, including simplifying tax rules, encouraging compliance, increasing penalties for non-compliance, and eliminating corruption and tax evasion includes.

The Chinese government has implemented various measures to improve tax compliance in recent years. Some of the key initiatives include:

Strengthening tax collection and inspection: The Chinese government has increased the number of tax inspectors and conducted more frequent tax inspections to ensure taxpayer compliance.

Expanding tax information sharing: China's tax authorities have established a nationwide platform for tax information sharing, which allows different tax authorities to share taxpayer information and cooperate more effectively. **Implementation of e-invoicing:** The Chinese government has introduced e-invoicing to prevent tax evasion and improve tax collection efficiency. It also reduced the administrative burden for taxpayers by simplifying the invoicing process. **Improving tax dispute resolution mechanisms:** The Chinese government has established various tax dispute resolution mechanisms, such as administrative review and tax appeal, to provide taxpayers with more ways to resolve tax disputes. **Encourage voluntary tax compliance:** The Chinese government has introduced various incentives to encourage voluntary tax compliance, such as reducing tax penalties for taxpayers who proactively disclose tax violations and pay their taxes. Overall, these initiatives aim to improve the efficiency and effectiveness of taxation in China and to strengthen voluntary tax compliance among

taxpayers.

Given the significant loss of tax revenue resulting from non-compliance, tax enforcement is an important issue in Europe. European countries have implemented various measures to improve tax compliance. These measures include the introduction of new technologies such as electronic submission of tax payments and payment systems, increased information sharing between tax authorities, and increased penalties for non-compliance. In addition, some countries have implemented amnesty programs to encourage taxpayers to voluntarily pay and pay their taxes. In general, the aim of improving taxation in Europe is to increase taxation and reduce the tax gap, resulting in increased tax revenues for governments.

In South Korea, the government has implemented various measures to improve tax compliance. One of the main approaches is the use of advanced technologies such as big data analysis and artificial intelligence to improve the efficiency and accuracy of tax administration. The National Tax Service (NTS) in South Korea has established a data analysis center to collect and analyze various data related to taxpayers and transactions. This will help identify any potential tax evasion or non-compliance issues.

In addition, the South Korean government has implemented various tax incentives and penalties to encourage taxpayers to comply with their tax obligations. For example, taxpayers who file their tax returns on time may receive tax credits or deductions, while those who fail to do so may face penalties, fines or even criminal charges. The government has also introduced measures to improve tax collection, such as allowing tax authorities to freeze bank accounts or seize assets of taxpayers who fail to pay taxes. The NTS also cooperates with other government agencies, such as the police and prosecutors, to investigate tax evasion and other tax-related crimes. In general, the South Korean government has been proactive in improving tax enforcement, using advanced technology, incentives, penalties, and cooperation with other government agencies to ensure tax

compliance.

The Internal Revenue Service (IRS) is responsible for tax compliance in the United States. The IRS has several programs to improve tax compliance, including:

Enforcement: The IRS has a special enforcement division that investigates tax evasion, fraud and non-compliance. The unit has the power to conduct investigations, seize assets and prosecute tax violators.

Education and training: The IRS provides education and outreach programs to help taxpayers understand their obligations and avoid common mistakes. This includes providing online resources, workshops and publications. The IRS has Taxpayer Assistance Centers around the country where taxpayers can get in-person help with their tax questions and issues. The IRS encourages electronic filing of tax returns, which reduces errors and increases compliance.

Taxpayer Regulation: The IRS regulates tax preparers and requires them to meet certain competency standards to ensure that they provide accurate and reliable tax advice to their clients. Overall, the goal of these efforts is to encourage voluntary compliance with tax laws and improve the efficiency of taxation.

There are several controversial debates among scholars on improving tax compliance. One of the debates is about the use of sanctions and incentives for compliance. Some scholars argue that the most effective way to ensure tax compliance is to impose strict penalties on taxpayers who do not comply with the law. Others argue that a better approach is to incentivize taxpayers through tax credits or other forms of rewards.

Another debate is about the role of technology in improving tax law. Some scholars argue that digital solutions such as e-filing and online payment systems can significantly improve tax collection and reduce the burden on taxpayers. Others argue that technology alone is not enough and that effective tax management requires a combination of technological solutions and human expertise.

The third debate is about the balance between taxation and the rights of the taxpayer. Some scholars argue that tax law is a priority to

ensure that all taxpayers meet their obligations. Others argue that protecting the rights of taxpayers and ensuring fair treatment are equally important and that taxation measures should be applied with caution.

Tax compliance is an important issue for both taxpayers and governments. In order to improve the performance of tax obligations, a number of tasks, including increasing compliance with legal documents, reducing tax evasion, and increasing the efficiency of tax administration, were defined. The functions of improving the execution of tax obligations include the development and implementation of tax policy, improving the information and communications of taxpayers, increasing the level of collection and collection of taxes, and strengthening international cooperation.

In various countries, including Uzbekistan, Russia, China, Europe, South Korea, and the USA, several studies and discussions were held on improving the implementation of tax obligations. Some scholars believe that the improvement of tax legislation can be achieved through effective enforcement mechanisms, while others argue that it is necessary to combine incentives and enforcement.

In Uzbekistan, efforts aimed at improving the implementation of tax obligations have been made through measures such as simplification of taxation procedures, introduction of a risk-based approach to tax audits. At the same time, there are also tasks that need to be solved, such as reducing the informal economy and improving the education of taxpayers. Overall, improving tax enforcement is a complex issue that requires a multifaceted approach, including effective policies, effective tax administration, and effective enforcement mechanisms.

Conclusions and suggestions.

Simplification of tax laws and regulations: Complex tax laws and regulations often make it difficult for taxpayers to meet their tax obligations. Simplifying tax laws and regulations makes it easier for taxpayers to understand and meet their obligations.

Taxpayer Education and Assistance: Many taxpayers are not aware of their tax

obligations or how to comply with them. Providing education and support to taxpayers can help improve compliance and reduce the likelihood of errors or omissions.

Strengthen enforcement: While education and support are important, there should also be consequences for non-compliance. Strengthening enforcement measures, such as fines and penalties for violations, can serve to deter violations.

Increase transparency and accountability: transparency and accountability of tax administration helps build trust between taxpayers and tax authorities. This can be achieved by strengthening communications, reporting to the public on tax collection and collection activities, and taking measures to ensure accountability of tax authorities for their actions.

Use technology to improve compliance: Technology can be used to streamline tax compliance processes, increase accuracy, and reduce the likelihood of errors or omissions. For example, electronic document submission and payment systems should make it easier for taxpayers to fulfill their obligations and provide tax authorities with more accurate and timely information.

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