



Ways to improve the mechanism of collection of taxes from individuals introduced in the tax administration

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This article analytically substantiates the opinion that improving the mechanism for levying taxes on individuals has an important role in determining the tax base, and developed appropriate recommendations. The effective implementation of these tasks involves the study of systemic features of the mechanisms, methods and tools that regulate the taxation of individuals, a detailed assessment of various aspects of the taxation of individuals, theoretical and practical aspects of the trends in the development of emerging relations. .

Keywords:

local tax, market value of property, real estate, cadastral value, personal card, tax elements, budget potential, local budget, local budget revenues, local budget expenditures, local taxes, taxable income.

Introduction:

Currently, various forms of taxes collected from individuals, including (trade tax), income tax, inheritance and property tax, excise tax, etc., are widely used in the countries of the world for effective implementation of budget and tax policy and stimulation of economic entities through tax incentives. In addition, tax rates and rules vary greatly between countries, and in some cases even in different parts of the same country. In the world, research is being carried out in a number of scientific directions to improve the administration of tax levied on individuals. Determining the sources of taxation of individuals, improving tax administration, applying international standards of taxation, monitoring these processes, increasing the efficiency of accounting and control through automation, programming and digitalization, introducing modern methods of taxation, organizing income declarations, through tax The improvement of the methods and methods of regulation, the analysis and assessment of indicators of monetary income of individuals

are important directions of research in this regard.

Analysis of literature on the topic

Currently, the priority areas of tax policy are increasing budget revenues, expanding the base of local budget revenues by improving the administration of taxation, and unifying taxes.

Property and land taxes do not constitute the main part of the state budget, but they have their place in the formation of the state budget. The system of taxation of land and property has existed for a long time, and economic scientists have expressed different views on its taxation.

Francois Quenett (1694–1774), the founder of the doctrine of the Physiocrats, from the direction of public expenditure

- tax from landowners

- recognized as one of the ways to cover state expenses by taxing the income from renting a house or real estate.

François Quenet (1757) pointed out that such a method of obtaining income constituted an excessive expense for the taxpayer and a

profit not based on hard work. [3].

American political economy scientist Herbert Simon (1943) and economist Dick Netser (1966) suggested that the amount of land and real estate taxes for leased properties should be subtracted from their actual rental value. it will serve to reduce the demand and rent payments.

Drozhina I.A. from Russian scientists. in his opinion, he proposed to introduce a real estate tax by combining the property tax of legal entities, the property tax levied on individuals and the land tax. [4].Mikhina Ye.V. in his views, he analyzed the impact of the introduction of real estate tax on the local budget revenue base and made appropriate recommendations [5].

We believe that the views of the above-mentioned scientists do not take into account the low-income segment of the population.

Loginova T.A. in his scientific views, he noted the need to take into account the social stratum of the population when introducing real estate and putting it into practice [6].

Analysis and discussion of results.

In recent years, budget revenues have been consistently lower than budget expenditures. Especially in recent years, we can see that the difference between them is significantly different, that is, the costs have increased sharply. In particular, the Decree of the President of the Republic of Uzbekistan on writing off the tax debt resulting from the application of the effective tax mechanism¹ accepted. This Decree was adopted in order to ensure the implementation of the priority tasks set within the framework of the open dialogue of the President of the Republic of Uzbekistan with entrepreneurs held on August 22 of this year, as well as to reduce the tax burden of business entities.

The decree applies increased rates of property tax and land tax to vacant buildings, unused production areas, non-residential structures, as well as unfinished construction objects (unused objects) and land plots occupied by these objects, from July 1, 2022. it is

accepted that the procedure of termination of tax benefits and preferences (effective tax mechanism) has been canceled. In addition, it is stipulated that existing tax debt on property tax and land tax resulting from the effective tax mechanism applied at increased rates to the owners of unused objects will be written off, and court and enforcement proceedings related to the collection of tax debt will be terminated. Pursuant to Article 3 of the Law of the Republic of Uzbekistan "On the Execution of Court Documents and Documents of Other Bodies", compulsory execution of court documents and documents of other bodies is carried out by state enforcement officers of the Bureau of Compulsory Enforcement under the General Prosecutor's Office of the Republic of Uzbekistan. A total of 2,177 individual taxpayers received 502.3 billion rubles under the effective tax mechanism. The decisions of the court and tax authorities on the collection of tax debt of 100,000 soums at the expense of property were taken into the work of the Bureau of Compulsory Enforcement.

Currently, tax authorities send an application to cancel the tax debt to legal entities and individual entrepreneurs no later than three days after the appearance of a tax debt, and if an independent payment order is not submitted to the bank, a collection order is issued. A legal entity must express its objections to the application of the tax authority within ten calendar days from the date of submission. If there is no objection, it will be recognized as a recognized tax debt, and if the tax debt is not paid within fifteen calendar days, the debtor's property will be confiscated by the decision of the tax authority.

If the assets of the legal entity are not sufficient to cover the tax debt, the tax authority shall submit an application to the court to collect the outstanding tax debt from the personal property of the head, founder (founders) of the enterprise. After that, on the basis of the court decision, the tax debt collection from the personal property of the head, founder (founders) of the enterprise is

¹ Ўзбекистон Республикаси Президентининг 2022 йил 9 сентябрдаги “Таъсирчан солиқ механизмини қўллаш

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carried out by the Enforcement Bureau. During the period of enforcement actions, compulsory recovery measures may be applied, such as focusing on the salary income of the leaders, founders (founders), prohibiting their departure from the territory of the Republic of Uzbekistan. Tax authorities send applications for tax debt cancellation in connection with the organization of tax debt collection during the current year, based on the sent applications, the tax debt of the debtor is reduced, tax authorities seize assets based on the debtor's decision to freeze the property for tax debt collection, tax authorities collection orders are placed on debtors' bank accounts and tax debts of debtors are collected with collection orders, submissions are sent to the banks of the debtor's foreign currency funds accounts, tax authorities make decisions on focusing the collection of tax debt on the debtor's property and send it to enforcement authorities, based on the decision of tax authorities, enforcement authorities the tax debt is collected by the tax authorities, the decision of the tax authorities is returned without enforcement due to the inability of the debtor's tax debt to be collected by the enforcement authorities, applications are made to the courts by the tax authorities to declare the tax debt of the debtor as insolvent, based on court decisions, the tax debt of the debtor is written off by the decisions of the tax authorities, in the process of liquidation, the debtor's tax debt is collected, and on the basis of subsidy responsibility, applications are made to the courts to collect the debtor's tax debt at the expense of the personal property of the head of the enterprise, the founder (founders).

Individuals can engage in these types of activities as individual entrepreneurs after passing the state registration for 84 types of activities. Individual entrepreneurs pay a fixed amount of income tax with turnover up to one hundred million soums, tax from turnover from one hundred million to one billion soums, profit and VAT when it exceeds one billion soums. Fixed taxes paid by individual entrepreneurs are determined by the Tax Code. For example: retail trade of food and non-food goods is

750,000 soums in Tashkent city, 600,000 soums in Nukus and cities with regional centers, 300,000 soums in other cities, and 200,000 soums in other settlements. A uniform rate of 150,000 soums up to 3 tons and 225,000 soums for trucks with a carrying capacity of more than 3 tons has been established across the republic for cargo transportation services. When individual entrepreneurs carry out several types of activities, they pay the tax amount set for each type of activity, and when performing activities in two or more places, they pay a higher rate set for these places.

In this case, regardless of the type of activity and the place of its implementation, a person with a disability of group I or II shall pay 50% of the fixed amount of tax per month, but not more than 50% of the base calculation amount. A member of the "Hunarmand" association and producing and selling handicraft products (goods, services) is exempted from paying a fixed amount of tax. Councils of People's Deputies of Districts and Cities have the right to set coefficients of reduction or increase from 0.7 to 1.3, depending on the characteristics of the places where activities are carried out, as well as the seasonality of the types of activities, for individual entrepreneurs.²

Individual entrepreneurs pay social tax regardless of the number of working days in a calendar month, by individual entrepreneurs - in the amount of not less than one times the amount of basic calculation per month, by individuals who are in labor relations with an individual entrepreneur - in the amount of 50 percent of the amount of basic calculation per month, and by family members who are not forming a legal entity and carry out activities in the form of a family business, by a family member registered as an individual entrepreneur - in an amount not less than one times the amount of the base calculation per month, and by other family members (up to eighteen years of age except for those who are not full) - in the amount of 50% of the basic calculation amount per month, as well as in the first two years of their activity - 50% of the basic

² Қонун ҳужжатлари маълумотлари миллий базаси,

31.12.2019 й., 02/19/СК/4256-сон, 383-модда

calculation amount per month is paid compulsorily by the subjects of craft activities registered in rural districts and members of the "Hunarmand" association³.

Voluntary in the amount of at least one times the amount of the base calculation per ear by citizens of the Republic of Uzbekistan who work in trading houses, representative offices, organizations established (opened) by the state bodies of the Republic of Uzbekistan and other organizations in foreign countries, as well as by working citizens who make tax payments for their non-working husbands (wives) according to the procedure, subjects of handicraft activities who are members of "Hunarmand" association and students of "Master-Apprentice" schools - during the period of work until they reach the age of twenty-five, as well as taxpayers, are paid in a mandatory manner. Peasant households, as well as individuals who work on a farm with an area of not less than four hectares, on a plot of land, or keep cattle or poultry of not less than fifty heads on this area. In this case, the head of the agricultural holding pays the tax in a mandatory manner, while other members and specified individuals pay it on a voluntary basis. The payment of tax by newly registered individual entrepreneurs and family members carrying out activities in the form of family business without establishing a legal entity shall be made from the month following the month of their state registration as an individual entrepreneur⁴.

Based on the decision of the President of the Republic of Uzbekistan, family business entities without establishing a legal entity may hire up to 3 permanent workers, conclude employment contracts with them, as well as other close relatives of working age, including spouses of children and grandchildren of working age, the right to involve brothers and sisters of working age and their spouses as participants in a family business without establishing a legal entity was established. To fully preserve and increase the rich cultural heritage and historical traditions of the peoples of Uzbekistan, to further develop national

handicrafts, folk artistic and applied arts, to implement targeted and comprehensive measures to provide comprehensive support to citizens engaged in handicraft activities, on this basis the main goal is to ensure the employment of the population, especially young people, women and low-income families.

Based on the above, it is decided to further expand the range of methods used in the collection of tax debt in order to improve the tax administration in the collection of taxes from individuals, and to implement them with the help of fast and convenient programs through electronic document circulation, with the help of information technology and the integration of relevant organizations. It is also necessary to provide information on the progress of court proceedings and information about them on the websites of judicial bodies.

Conclusions and suggestions.

Value added tax and profit tax taxpayers) whose annual turnover at the end of last ear reached 10 billion soums and did not exceed the specified turnover during the calendar ear (of which the state share is more than 50 percent with the exception of enterprises, subsoil users and producers of excise goods, as well as taxpayers included in the high risk of violation of the tax legislation) and tax arrears incurred up to six months (excluding value added tax) should be given the opportunity to pay in installments.

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³ Қонун ҳужжатлари маълумотлари миллий базаси, 31.12.2019 й., 02/19/СК/4256-сон, 384-модда

⁴ Қонун ҳужжатлари маълумотлари миллий базаси, 31.12.2019 й., 02/19/СК/4256-сон, 408-модда

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