



On the Further Development of Service to Taxpayers in the Republic of Uzbekistan

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Abstract: This article analyzes the state of tax administration in the Republic of Uzbekistan, as well as the state of service to taxpayers, and based on these analyzes, further improvement of tax administration, including the system of service to taxpayers, the provision of quality services to taxpayers by tax authorities, and support for their business activities. suggestions and recommendations for raising the quality to a higher level have been developed.

Keywords: Tax, budget, tax administration, service to taxpayers, foreign experience, extraterritorial, tax capacity, tax burden.

Introduction

The adoption of a number of decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers on increasing business activity in our country, further support of entrepreneurship and the implementation of the new Tax Code of the Republic of Uzbekistan, further improvement of the activities of tax authorities, further development of quality service, voluntary tax obligations to taxpayers creates the need to create reliable relations between tax authorities and taxpayers.

Taking into account these changes, continuing the processes of digitalization of the tax system, as well as creating additional conveniences for taxpayers in fulfilling their tax obligations, is the need of the hour.

At the same time, the fundamental reforms being carried out require a new strategy of the tax policy. As the most important directions of tax reforms, the tax system is transformed from a control body into a service-oriented office, as a partner and consultant of taxpayers, and the introduction of the principle of "Tax Service - a reliable partner of honest taxpayers" is of great importance.

Simplifying the tax administration, creating a more favorable business environment for business entities is one of the urgent tasks of today.

Implementation of the "Uzbekistan-2030" Strategy, creation of favorable conditions for taxpayers, openness and transparency in the activities of tax authorities require further development of tax reforms implemented in our country.

Analysis of literature on the topic

A number of scientists have studied and conducted scientific research on the improvement of the tax administration system and the provision of services to taxpayers. Today, the improvement of tax administration is considered an urgent issue and is being studied by scientists of the world and Uzbekistan as a current research direction.

In particular, according to Juswanto and Simms [1], "The digitization of tax administration and tax procedures should create a basis for further reform of the tax system. Tax policy reform should ensure that digital businesses are taxed fairly and sustainably in line with economic growth."

The following approaches to tax administration have emerged in the research conducted by Russian scientists in the implementation of tax administration. I.A. Peronko and V.A. Krasnitsky [2], tax administration is a system of government management of tax relations. It is indicated by them that tax relations are considered the subject of tax administration. M.S. Mishenina and L.V. According to Maksimova [3], tax administration is understood as a set of processes in state administration in taxation. The tax administration ensures the implementation of tax legislation in the target direction.

According to E.G.Shurdumova and D.M.Kankulov [4], the tax administration is an organizational system for conducting the tax policy of the state.

According to Pogorletsky and Keshner [5]: "Introduction of digitization and information technology in tax administration will reduce the workload of tax authorities and also lead to reduction of tax debts."

D.I. Vasilev, M.N.Kabanenko [6] analyzed foreign and domestic levers for assessing the effectiveness of tax administration.

N.Z. Zotikov [7] studied the influence of the tax administration on the tax burden in his research.

In the scientific research works of S. Khudoykulov [8] from the Uzbek scientists, based on the interdependence of important factors such as the number of taxpayers with tax obligations, the total tax benefits given to taxpayers, the total tax debt, the average tax rate, using econometric methods, the total revenues of the state budget for the years 2018-2023 intended forecast indicators are defined.

Methods

Logical method, analysis and synthesis, normative approach, systematic and comparative analysis methods are used in the article.

Analysis

Over the past period, many measures have been taken to provide high-quality service to taxpayers by tax authorities, thereby further increasing the level of service orientation of the tax system and ensuring that taxpayers fulfill their tax obligations in a voluntary, simple and convenient manner.

The Tax Committee is carrying out a number of activities related to the legalization of illegal business entities by providing services to taxpayers, assisting them in organizing business activities, and providing explanations.

Table 1. On the results of close assistance to taxpayers in the implementation of tax administration by the Tax Committee in 2023

INFORMATION¹

Event name	Number	Number of employed citizens
At the expense of assistance in restoring the activities of business entities	25 116	27 189
At the expense of helping to legalize the activities of citizens engaged in business	42 131	43 789
Due to registration as a self-employed person	158 579	158 579

As it can be seen from the data of Table 1, several works are being carried out by the tax authorities to legalize the activities of illegal business entities by providing services to taxpayers, assisting them in organizing business activities, and providing explanations.

In addition to the ongoing activities, there are a number of issues that need to be implemented in terms of further development of tax administration and services to taxpayers.

¹ Compiled by the author based on information from the Tax Committee



Therefore, it is necessary to accelerate the process of transformation of tax bodies into service bodies.

Today, the fact that the unified procedure and standards for providing services to taxpayers have not been approved by tax authorities hinders the further development of services to taxpayers.

The absence of a special structure within the central apparatus of the Tax Committee specializing in providing free services and tax advice to taxpayers and providing centralized quick response to all types of appeals also does not allow for the high quality of service.

The analysis shows that taxpayers can use the services only by applying to the tax authorities in the area of their residence or registration. It is not possible for them to get information or use the service by contacting the tax authorities in any area.

Also, rendering of certain services to tax-paying individuals is carried out only by the state tax authorities in the registered area. (Registration of lease agreement, payment of property and land taxes, receipt of declarations and other services)

For example, a citizen who has a house in the city of Samarkand temporarily or permanently resides in the city of Tashkent. This citizen will only need to visit the Samarkand city tax inspectorate to find out or pay the property and land taxes calculated for his house in Samarkand.

Since tax authorities are only allowed to use the information of taxpayers in their own territory, they have limited access to the information of taxpayers in other territories.

This, in turn, is an unnecessary burden on taxpayers and causing difficulties as well as waiting in line.

This problem was studied based on the experience of the Russian Federation. The Federal Tax Service of the Russian Federation provides services to taxpayers based on the principle of extraterritoriality.

In particular, the processes related to the administration of property and land tax are planned to be carried out through any territorial tax authorities of the country.

Extraterritoriality is the freedom to use information and services regardless of the place of registration and location of the taxpayer, which is especially important for our country.

At the same time, service to taxpayers is provided from 9:00 a.m. to 6:00 p.m., which creates difficulties for taxpayers.

One of the important issues in this regard is the introduction of a flexible work process in tax offices.

Flexible working hours have been implemented in various US organizations, including Federal agencies, while learning from overseas experience. In general, the impact of flexible working hours on full-time service providers will depend on a variety of factors, such as the nature of the work, the specific flexible work schedule, and the metrics used to evaluate performance. In France, there is a "Flexi-security" project that aims to set a clear framework for flexible working hours and encourage their implementation. Unilever also introduced new work models that include flexible working hours, such as employees alternating between three days of work and three days off.

The Federal Tax Service of Russia has a document on uniform standards of taxpayer service. The main purpose of the document is to improve the work of local tax authorities. At the same time, the task of creating normal conditions for providing services to taxpayers is prioritized. The uniform standard sets clear deadlines for all procedures that occur in relations with taxpayers.

It also regulates the obligations of tax authorities to inform taxpayers about the state of payment to the budget and registration of cash registers. Thus, registration of Online NKM with the tax authority should be done no later than five days from the date of application. On the day of the application, the tax authorities must issue a certificate for the repair of the cash register in the presence of the taxpayer. Another direction of the document regulates the provision of information

services in all areas of the taxpayer's activity. According to the document, information on the written request of the taxpayer should be made no later than 30 days after the date of registration of the request. Complaints and appeals of citizens and organizations should be considered by tax authorities within a period of no more than one month.

Conclusions

The above analyzes and foreign experience show that there is a need to introduce a new approach to providing services to taxpayers and providing tax advice based on the principle of "Taxman-assistant", to further develop the field of services to taxpayers in the tax system of the republic. Creating more favorable conditions for taxpayers, continuing digitization processes, ensuring transparency in the activities of tax authorities remains an urgent issue today.

On the basis of the following proposals, it will be possible to provide quality services to taxpayers based on the further improvement of service activities. Due to the introduction of these procedures, conveniences will be created for taxpayers. The same system-wide approach applies to taxpayer services.

- Establishment of a separate structure within the central office of the Tax Committee specializing in providing free services and tax advice to taxpayers and providing centralized quick response to all types of appeals, providing tax services to taxpayers based on uniform standards, providing advice and evaluating and monitoring the quality of services is created.
- Improving the business processes of the structures of tax authorities. In this case, it is proposed to release the tax authorities from additional tasks and functions and to define the limits of their powers.
- it is proposed to create an opportunity for employees of regional state tax service bodies to use information about taxpayers in all regions of the republic.
- it is proposed to gradually introduce the principle of extraterritorial service by tax authorities. In the future, it is proposed to develop and put into practice business processes for establishing the fulfillment of tax obligations not only by individuals, but also by legal entities from tax authorities that are convenient for the taxpayer.
- introduction of uniform procedure and standards of service to taxpayers. In this case, the introduction of flexible work mode (without breaks) of employees who provide services to taxpayers.
- Conducting dialogues with the participation of business entities by the tax committee in order to identify the problems that hinder their activity in the cross-section of industries and to take measures to eliminate the problems arising on tax-related issues.

As a result of the implementation of the above proposals and the adoption of the strategy of new tax reforms, the development of tax administration and tax bodies will increase the share of tax revenues in the gross domestic product, ensure the voluntary fulfillment of tax obligations, reduce the percentage of tax debt in tax revenues, increase the number of active taxpayers in the total number of taxpayers. causes an increase.

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