

Review Article

MATTERS OF IMPROVING THEOLOGICAL-LEGAL BASICS OF TAX OBLIGATIONS

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Abstract

This article explores the theoretical and legal bases of tax administration and theoretical and practical aspects of development trends. Proposals were made on improving the theoretical and legal framework for tax legislation.

Keywords: tax system, tax policy, tax burden, types of taxes, tax reform, tax concept, tax administration, tax payment, obligatory payments.

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INTRODUCTION

The problem of gradual reduction of the tax burden in the world, simplification of taxation system and improvement of tax administration, rapid development of the country's economy, improvement of investment attractiveness and legal regulation of these relations are becoming increasingly global and relevant. In particular, Resolution 53/144 of the UN General Assembly states that "tax reform is the basis for the development of market relations" [1]. In this regard, the international community argues that it is time requirement for the competent authorities in all countries to establish the organizational and legal framework for tax administration and thereby to ensure social justice in the state.

In the world, special attention is paid to the improvement of this field on the basis of tax administration, legal regulation of its effective implementation and, thus, the strengthening of scientific research on the rights of entrepreneurs and investors. In particular, the legal regulation of issues related to ensuring the rights of tax subjects, introduction of "smart regulation" models in this area and increasing the share of information technologies in the industry, development of new effective mechanisms for reviewing tax appeals is important. In addition, today it is important to study the directions and prospects of improving the organizational and legal framework of tax administration at national and international levels.

The tax system is one of the most important tools affecting the economic system of any country. Tax administration is one of the important institutions that drive the tax system and determine its effectiveness. There are two important features of tax administration. The first is that the tax administration is essentially a process of establishing and collecting taxes and other obligatory payments that are state revenues, and the second is the procedural relationships associated with tax collection and the establishment of tax control procedures.

MATERIALS AND METHODS

In tax relations, administration must be based on universally recognized constitutional provisions for the harmonization of human rights and freedoms laws [2].

It should be noted that effective tax administration must first of all be established as a system that does not adversely affect business in tax calculation, collection, tax audits and tax reporting; second, a fair and free from bureaucracy; Thirdly, a system focused on the full implementation of the fiscal function, favorable for business development and attraction of investors.

In the scientific literature and regulations, in recent years, the concepts of "tax administration" and "tax administration" have been widely used. It is important to note that both concepts have the same meaning and meaning as they are used in this dissertation.

Before touching on the concept of tax administration, it is necessary to clarify the word "administration". We often observe that the concept of "tax administration" is used in the legal and economic literature, as well as in the regulatory and legal documents, in place of the concept of tax administration.

ANALYSIS OF THEORETICAL AND LEGAL APPROACHES.

First, let's talk about what the administration is. In modern economic dictionaries, the administration has been interpreted as "the management of formal, pure administrative, command-specific forms and methods of administration."

According to the Constitutional Law (Encyclopedic Dictionary), administration is a body that is formalized in the work, in the administration, and is characterized by the issuance of guidance, instructions, orders, orders [3].

However, the definition must really reflect the nature of the work. For example, according to A. Fayol, a representative of the French School of Administrative and Legal Science and Classical Management, "management is the foresight, organization, management, supervision and control" [4]. In other words, tax administration means managing tax relations.

To organize effective tax risk management, it is important to identify and evaluate tax risks and to take action to mitigate them. At the same time, it is necessary to study controversial issues in tax legislation, to monitor existing risks, to classify them and to analyze their consequences [5].

In our opinion, tax administration is one of the key elements of the effective functioning of the tax system and the national economy. Deficiencies and deficiencies in tax administration lead to increased tax offenses and lower tax revenues.

It is also important to note that effective tax administration helps to increase tax revenues in the budget, reduce tax offenses, improve the investment climate, and ensure the rights and legal interests of individuals and legal entities.

McClellan Chendler notes that by understanding the role of effective tax administration, lawmakers can implement effective tax reform, increase tax revenues and, at the same time, have minimal impact on taxpayers[6].

According to the economist N. Mamadaminov, tax administration and tax policy cannot be described separately.

Therefore, this is not the case in determining the nature of tax administration. Accordingly, tax administration should reflect the main directions of operatively implemented tax policy [7].

The legal nature of tax administration is that it represents the procedural form of the legal activities of certain entities and is governed by legal norms, with certain legal consequences.

Today, we can see that there are different opinions and approaches between economists and legal scholars and practitioners on tax administration and its interpretation.

Different publications have differing views on the nature of tax administration. For example, according to A.A. Nogina, tax administration is a set of measures related to tax collection [8].

It is worth noting here that we can identify one more circumstance that helps to determine the essence of tax administration. According to Mr. Malikov, it is important to note that tax administration is primarily a system of tax relations management. When tax administration is viewed as a system, it is obvious that it is composed of several elements [9].

According to I.A. Peronko, V.A. Krasnitsky and MN Denishenko: "Tax administration is a system of state tax administration. Tax relations are the subject of tax administration" [10].

In addition, O.A. Mironova and F.F. Khanafeyev describe tax administration as "the system of tax administration and tax administration" [11].

A. Aronov and V. Kashin describe tax administration as "a system of government tax administration" [12].

In general, it should be admitted that the definitions given by the above authors to the tax administration differ in their shortness and to a certain degree.

In our opinion, not all of the key factors that explain the essence of tax administration are ignored by the authors themselves. Therefore, it would not be desirable to refer to these definitions as a full description of the nature of tax administration.

According to Mr. Malikov, tax administration is carried out not on its own or spontaneous basis, but on the basis of tax law. Second, while tax administration is based on the provisions of tax law, it is not passive, but rather complements the tax law. Third, it is concluded that tax administration is also a peculiarity of the tax mechanism [13].

In his research, T. Slesareva argues: "Tax administration is the management of the process of interaction of tax legal relations participants within the activities of tax authorities performing functions of collection and control of tax collection at the various levels of the budget system." promotes.

T.V. Ignatova and A. Ponomarev also gives a similar definition to tax administration: "... the activities of the competent public authorities and administration aimed at enforcing the tax and duty legislation [14], and ensuring the effective functioning of the tax system and tax control" [15]. According to John Mickel, tax administration is a system of interconnected processes involving the application of tax collection rules to the tax base [16].

In their research, O.A. Mironova and F.F. Khanafeyev have noted that "tax administration is a dynamically developing tax administration system that coordinates the activities of tax authorities in a market economy" [17].

In our view, expressions such as "market economy" and "dynamically evolving" in these views of O.A. Mironova and F.F. Khanafeyev are important in explaining the nature of tax administration, but they should not be interpreted as a crucial attribute of tax administration. does not. In general, it should be admitted that the definitions given by the above authors to tax administration differ in their shortness and to a certain degree of accuracy.

Some experts believe that one of the forms of tax administration is the activity of tax authorities.

In general, tax administration can be considered as a specific mechanism of tax administration. Therefore, one of the most important elements of tax administration is tax control. In turn, tax control means control over the timely and full receipt of taxes and other obligatory payments to the budget.

While not denying all of the above definitions of the concepts of "tax administration" and "tax administration", we think it is appropriate to highlight a number of other aspects of the notion that determine the meaning and content of these concepts.

LEGAL BASES OF TAX ADMINISTRATION

According to the Decree of the President of the Republic of Uzbekistan dated February 7, 2017, PF-4947 "On the Strategy of Action for the Further Development of the Republic of Uzbekistan" Strategy of Action for the five priority directions of development of the Republic of Uzbekistan in 2017-2021 was approved [18]. The priority of this Strategy is to continue the policy of reducing the tax burden and simplifying the taxation system, prioritizing the development and liberalization of the economy, improving tax administration and expanding appropriate incentives.

Also, the State Program on implementation of the Action Plan on five priority directions of development of the Republic of Uzbekistan in 2017-2021, approved by this Decree, will improve tax administration in order to improve the quality and effectiveness of tax administration and support entrepreneurship. An important task was to develop the tariffs, envisaging:

1) Critical study and analysis of tax legislation, elimination of redundant and complex norms in law enforcement, simplification of the tax base calculation, unification of taxes and other obligatory payments from the single base, as well as preparation of proposals aimed at ensuring the stability of tax legislation;

2) tax burden, including:

revision of the fixed tax levied on individual entrepreneurs, taking into account the place of business (eg long and difficult to access);

Preparation of proposals on gradual reduction of tax burden on large enterprises through optimization.

In addition, the Decree of the President of the Republic of Uzbekistan dated June 29, 2018 No. UP-5468 "On the Concept of Improvement of Tax Policy of the Republic of Uzbekistan" was adopted, aimed at stimulating economic development, improving the business environment and investment attractiveness, increasing incomes and reducing the tax burden on businesses. [19].

Most of the news has become the example of private entrepreneurs and small businesses. The main goal of the Concept is to develop the industrial and investment climate in the country, and ultimately expand the tax base by drastically reducing the tax burden on businesses. The emphasis here is on creating an equitable tax system for small and large enterprises, and to eliminate the imbalance between them [20].

Approved by the Decree of the President of the Republic of Uzbekistan dated January 17, 2019 N PP-5635 "On the State Program on Implementation of the Strategy of Action on the Five Priorities of Development of the Republic of Uzbekistan in 2017-2021" in the Year of Active Investment and Social Development " State Program on Implementation of the Strategy of Action on the Five Priorities of Development of the Republic of Uzbekistan in the Year of Active Investment and Social Development adopted the State Program) [21].

The strategy of tax administration improvement, approved by the Presidential Decree of the Republic of Uzbekistan dated July 10, 2019, No. 4389, contains the following shortcomings:

lack of clear criteria and mechanisms for tax incentives;

the lack of uniform standards and software products that facilitate the exchange of information between taxpayers and tax authorities;

Poor inter-agency information cooperation that reduces the quality of tax records, hinders the expansion of the tax base and ensures stable tax revenues;

lack of systematic shortcomings in the training of highly qualified personnel and in the assessment of tax authorities' activities

These shortcomings and problems impede the accelerated development of the tax system, enhancing the effectiveness of tax administration, and the required collection of taxes and mandatory payments [22].

The main purpose of public services provided by state tax authorities with the use of information and communication technologies is to improve the efficiency of interactive government services based on information technologies, reduce the time and process of providing services, including economic costs, and ensure transparency and transparency of tax authorities.

CONCLUSION

Consequently, tax administration can be defined as an organizational and management activity of the authorized state bodies, which is regulated by procedural legal norms, aimed at the taxpayer's ability to fulfill its tax obligations.

Thus, the above points provide an opportunity to summarize the following:

First, the main reason for the emergence of tax administration is the legal regulation of the tax sector, which aims to meet the needs and interests of people, society and the state.

The task of improving tax administration requires, first of all, the systematization of regulatory and legal acts on taxes and other obligatory payments, which in turn influences the development of tax law. The main task of the tax administration is to identify and correct cases of tax evasion or tax evasion [23].

Secondly, the management of tax relations is carried out using administrative (legal) and economic (to a lesser) methods. This requires the government to ensure the rule of law in the exercise of public authority.

Third, the development of the tax administration's legal procedures is due to the systematic changes in the role of tax mechanisms in public policy. This rate provides the following specifications to the norms of tax legislation:

- The role and importance of codification of tax audits, aimed at regulating tax legislation, are growing.

- There is a combination of administrative and legal and tax and regulatory elements, which together carry out not only fiscal and regulatory functions.

Fourthly, the existing tax institutions, which are formulated in the legislation, do not allow the definition of a separate independent subject of tax law, as tax law interferes with administrative, administrative and procedural and other areas of law. In practice, the imposition of sanctions for tax offenses entails the imposition of sanctions along with the provisions of the Tax Code of the Republic of Uzbekistan along with the provisions of the Code of Administrative Responsibility.

Fifth, the tax administration is responsible for the organization and management of these authorized state bodies and other entities authorized by the law in connection with the occurrence, change and cancellation of tax obligations and the

receipt of taxable funds to the budget system of the Republic of Uzbekistan. activities.

Sixth, the tax administration is a part of the tax procedure, which is a procedural organizational and regulatory activity aimed at ensuring the legitimate rights and interests of taxpayers and other participants of tax legal relations by authorized state entities.

Seventh, the legal nature of tax administration is that it is a procedural form of interrelated legal activity of certain entities, carried out on the basis of legal norms and with certain legal consequences. The peculiarity of tax administration is that the activity of the authorized state bodies is carried out in the interests of the state, not the interests of the entities to which certain material and procedural norms apply.

Eighth, the following areas should be emphasized for improving tax administration: Perfection of forms and methods of tax control; creation of the best possible conditions for tax administration of honest taxpayers; improving the quality of taxpayer services; increasing the efficiency of tax services by assessing the quality of work of tax officers on a scaled basis; Improvement of various electronic services aimed at modernization of tax authorities, introduction of information technologies in their activities, simplification of taxation process and ensuring transparency of tax collection.

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