

IMPROVE ACCOUNTABILITY AND TAX CONTROL FOR COMMITTING TAX OFFENCES

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Abstract: This scientific article reflects the reform of tax administration, further improvement of the activities of the state tax service and the formation of a "digital economy" with increasing efficiency and development, as well as accelerating the implementation of international norms and standards in this area. tax control.

Key words: Tax control, taxes, other mandatory payments, direct taxes, indirect taxes, resource fees, state budget, state tax authorities, investment climate, principles of tax control, tax administration, tax monitoring, internal tax audit, mobile tax audit, tax audit.

Introduction

It is necessary to reform the tax control, further improve the activities of the state tax service bodies, improve and ensure the effectiveness and development of tax control, as well as accelerate the implementation of universally recognized international norms and standards in the field of tax control into the national legislation.

For the conduct of business activities, including the creation of competitive conditions equal to the account of regulation and reduction of tax burden, the procedure for compliance with the requirements of tax legislation requires improvement and simplification.

The president of the Republic of Uzbekistan's address to the 24th Yanvar Oliy Majlis in 2020 and the strategy of action on five priority areas of development of the Republic of Uzbekistan in 2017-2021 in the "year of development of Science,

Education and digital economy "were determined to ensure the implementation of the tasks defined in the state program on

In the appeal of the president of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis in 2020 24 January, it was noted that in accordance with the new tax code, which was recently adopted, many innovations will be introduced into practice from this year:

"According to the recently adopted new tax code, many innovations are being introduced into practice from this year. In particular, the types of taxes were reduced from 13 to 9 units. In order to allow the payment of taxes to be made on time or in-place, the enacted tax regulations were introduced.

The norms of the tax code should be meticulously mastered by every tax officer, entrepreneur and taxpayer, for this it is necessary to regularly train them.

In order to radically change the outlook of the employees of the Tax Service and prepare qualified personnel, I propose to establish a fiscal institute under the state tax office. It is necessary to attract influential foreign experts with extensive experience in this process"[1].

It was also noted that in the appeal of the president of the Republic of Uzbekistan to the Oliy Majlis of December 29, 2020, practical assistance was provided to state-owned enterprises and more than 500 thousand business entities and nearly 8 million citizens on tax benefits and financial support for a total of 66 trillion soums:

"In order to mitigate and eliminate the consequences of the pandemic, measures were taken by the state for a total of 82 trillion soums. In particular, the anti-Crisis Fund was established and more than 16 trillion soums were allocated from the budget for the activities related to the fight against the coronavirus and the support of the population and enterprises. In addition, state-owned enterprises and more than 500

thousand business entities and nearly 8 million citizens were provided with practical assistance in terms of tax benefits, loan terms and financial support for a total of 66 trillion soums" [2].

Мавзуга оид адабиётлар таҳлили

Professor A.V.Vahobov, A.Jo " the raevs touched upon the tax Control and said, "the prevention and elimination of tax violations requires constant improvement of current measures and methods. The growth of tax crimes has a negative impact on the satisfaction of the needs of the state to its financial resources and as a result of this, the state will be forced to look for tax-free receipts. This in turn leads to an increase in the internal and external debt of the state." [3] expressed the opinion that.

Professor Q.A. According to yahyoev, "the system of tax service agencies is the sum of the Departments of the state tax service that control the correct calculation of these taxes and fees and the fall into the full budget (extra-budgetary funds).

Types of tax control. Types of tax control are divided into three groups:

1. Preliminary control (drawing up plan forecasts, data collection, etc.)
2. Current control (financial, tax reports, acceptance of reports check here is preliminary, analysis of the implementation of plans, etc.)
3. So nggi control (carry out inspections, audits, inventory and various revisions by going to places)

The offices of the State Tax Service carry out all kinds of checks." [4]. - described as.

Research methodology

In this article, the scientific works of scientists of our country's economy devoted to tax administration, tax control, forms of tax control, tax inspections, tax monitoring, tax control were studied. In the analysis of the data of the state tax administration of the Republic of Uzbekistan statistical methods of grouping,

comparative analysis, selection were used. Comparative analysis of literature, logical and structural analysis, grouping and comparative comparison, economic-statistical analysis and comparative analysis, sampling observation methods were used as research methodology.

Analysis and results

The wrongful act of the taxpayer, tax agent or other person, which is defined as liability under tax law, is recognized as a tax offense. Legal entities and individuals shall be liable for the commission of tax violations in cases stipulated by the tax legislation. An individual may be held liable from the age of sixteen for committing tax offences.

No one can be held liable for the commission of a tax offense on grounds and in accordance with the procedure other than those provided for by the tax law. No one can be subject to repeated liability for the same offense committed in relation to the tax. The fact of the fact that the legal entity committed this offense to be liable for violation of the tax legislation is determined in the decision of the Tax Authority entered into force.

The liability of a legal entity for committing a tax offense does not exempt its officials from administrative, criminal or other liability provided for by law, if there are appropriate grounds. The fact that an individual is held liable for committing a tax offense does not exempt him from the obligation to pay the amounts of taxes and pensions that must be paid.

Until the fault of the person is proved in accordance with the procedure established by law, he is not considered guilty of committing a tax offense. It is not necessary for the person to be held responsible to prove that he is not guilty of committing a tax offense. The fact of tax offenses and the obligation to prove the

circumstances that testify about the person's guilt in committing it are imposed on the tax authorities.

In the implementation of effective tax reforms, it is necessary to form effective means of tax control in the country and its regions, economic sectors, taxation of legal entities and individuals in ensuring tax control on the basis of the world's advanced experience of the implementation of tax system development programs, as well as research of the opportunities available in Uzbekistan in this.

Tax control consists of a single system of control over the accounting of taxpayers, objects of taxation and objects related to taxation, as well as compliance with the legislation on Taxation.

Tax control is carried out by the bodies of the state tax service taking into account taxpayers, objects of taxation and objects related to taxation, receipts falling into the budget and state target savings, through tax inspections and other forms provided for by the tax legislation.

The activities of the competent authorities on the control over compliance with the tax legislation by taxpayers and tax agents are tax control.

Tax control of tax authorities:

1. Tax checks.
2. Carries out in the form of tax monitoring.

Tax inspections are carried out for the purpose of supervision over compliance with the tax legislation by taxpayers, payers of fees and tax agents.[5]

Tax risk analysis and evaluation of results is carried out using a software product.

Taxpayers are divided into low, medium and high risk categories depending on the level of tax risk.

Depending on the level of tax risk, taxpayers are assessed and categorized on the basis of scores and potential tax risk set out in the criteria for determining the level of tax risk through the program.

The level of tax risk is calculated based on the following formula:

$$R = Sr / Sp \times 100\%$$

Such:

R-Risk Level (In percent);

Sr-the sum of the risk points given to the taxpayer;

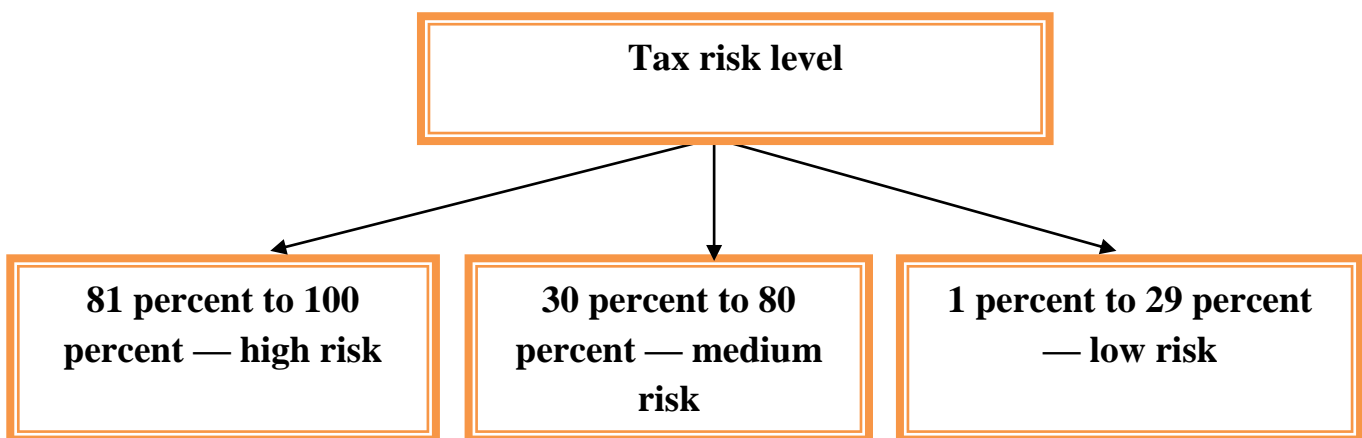
Sp is the sum of the potential tax risk points used in determining the level of risk.

The results of the assessment of tax risk levels in Bunda are classified in the order of reduction from the top, and when the results of the assessment are equal, on the basis of the probability of the amount of unpaid taxes are classified as follows:

81 percent to 100 percent — high risk;

30 percent to 80 percent — medium risk;

From 1 percent to 29 percent — low risk.



1-picture. Tax risk level¹

¹ Source: developed on the basis of research by the author.

A tax audit is assigned to taxpayers with a high level of tax risk.

The tax risk level of the taxpayer is determined once every six months on the basis of the tax risk management system.

In the case of non-payment of tax debts of more than thirty calendar days by taxpayers with a tax risk level not higher, the level of tax risk must be determined once every quarter.

Summary and suggestions

As can be seen from the statement, there is currently no single variant of increasing the effectiveness of tax control. Introduction of modern methods and principles of effective use of tax control, ensuring the security of the tax system modernization of tax control in the system of bodies of the state tax service, efforts are being made to use the modern form of tax control organization as effectively as possible.

One of the main tasks should be the development of ways to improve the efficiency and organization of the use of the "taxpayer's personal cabinet", which provides services of business entities to them without direct communication, the structure of the tax authorities to fully cover the objects of taxation and expand the taxable base, as well as timely collection of taxes and other.

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