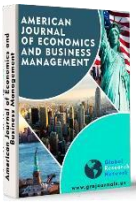

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Article

Ways to Increase Tax Collection

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Abstract: The role of taxes in ensuring economic stability of the country and the formation of the main sources of income of the state budget is invaluable. In particular, the correct and effective meeting of taxes - their accumulation is one of the key factors in the successful implementation of fiscal policy. This article will study ways systematically studied for the accumulation of tax accumulation in the Republic of Uzbekistan, the current tax policy is analyzed and its level of efficiency is assessed. Factors that ensure a stable increase in tax revenues during the study, including the widespread introduction of tax administration, measures to combat the hidden economy, and to combat the hidden economy, and the formation of an open communication environment with business entities, and the formation of an open communication with business entities. The article also introduces mechanisms used in the example of advanced foreign experience, which is considered to be analyzed, and their potential will be considered in Uzbekistan. Theoretical basis of the article is scientific studies related to fiscal policies, tax administration, public finances and economic reforms. On the basis of statistics and practical experiments, measures will be developed by the author, including measures to expand the tax base, optimize tax benefits and establish a fair distribution of tax order and strengthening tax discipline. This article is aoretical and practical significance for professionals, scientists, researchers, as well as professionals, and practical financial practices in the Republic of Uzbekistan, and servicemen, as well as the public financial.

Keywords: Tax Metit, Budget Revenues, Tax Policy, Tax Administration, Alignmentary Tax System, Tax Benefits, Economic Stability

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1. Introduction

At a time when market relations are deepening, the role of taxes in the formation of the state budget is growing. In particular, as one of the most important financial tools of economic management, the tax system is a leader in the fiscal policy of each state, and its main task is to create a sustainable and guaranteed source of income to finance the needs of the state. Therefore, increasing tax revenues, i.e. increasing tax gathering - is the necessary condition for ensuring economic stability, reducing the budget deficit and the development of the investment climate. While significant progress in the Republic of Uzbekistan has been achieved in the Republic of Uzbekistan, in some sectors and the regions, taxes are not charged full and timely. In the first instance, the unofficial economy is the high share of economic economies, such as low level of tax and personnel bodies, as well as the overall of the tax benefits. As a result, real receipts from the budget remain lower than potential opportunities. Improving tax growth is also important in the increase in the income of the state budget, but also to create a equivalent and sustainable tax policy, to change taxes for the positive direction. In this regard, measures are the most pressing

issues such as modern approaches, digitization, electronic control cooperation, strengthening the legal framework and directing the legal framework for the widespread implementation of tax revenues, strengthening the legal framework[1]. The reforms in our country - in particular, are the news on the initiative of presidential decisions, government decrees and the initiative of the State Tax Committee. For example, important results have been achieved in recent years, simplifying tax administration, optimizing tax rates, improving the quality of taxpayers, and digitizing tax system numbering. At the same time, it is necessary to increase the efficiency of taxes in taxes in the current modern economy, mobilize existing resources, to expand the hidden economy, and to stabilize the hidden economy and identifying illegal activities. It is this need for us to write this article. In this article, the Republic of Uzbekistan will analyze in the Republic of Uzbekistan, the existing problems, effective mechanisms for existing ones, as well as advanced approaches based on international experiments deeply. Thus, suggestions and recommendations aimed at improving the tax collection system and ensuring the stability of public finance[2].

Literature Review

The issue of tax gathering is one of the main factors that defines the effectiveness of the tax system as many scientific research, legislation, international experience and economic analyzes. The analysis of the literary sources conducted in this direction shows the relevance of systematic, instituted and digital approaches to increasing the level of tax collection. First of all, the Tax Code of the Republic of Uzbekistan (entered into force on the new edition from January 1, 2020) serves as a key regulatory document in this direction. It provides powers of the tax authorities, mechanisms of tax calculation and collection, as well as anti-tax evasion mechanisms. The documents in this document are legalized as a legal basis for the improvement of tax gathering (for example,, Articles 15-160)[3]. Y.X. Toshpulatov, S.K. Juraev and M.M. Scientific works of economists such as Gulyamov, scientific works of economists, analyzed the economic factors, tax administration and aspects related to tax burden. In particular, y.X. Toshpulatov noted that the decline in tax fees is often associated with the noformal economy, tax evasion and ineffective administration[4]. As for analysis of international experimental experiment, important approaches to increasing the tax gathering were recommended on the basis of reports and recommendations published by IMF, World Bank, OECD and other prestigious organizations. For example, the OECD administration 2023 report is emphasized to increase the degree of voluntary and the need to reduce administrative costs and introduce digital technologies[5]. A. M. M. Blackley (A.M. Blackley) and r.a. Like Musa, the growth of tax fees is not not only fiscal politics, but also on macroeconomic stability, tax etiquette) and social justice. According to them, in countries with high confidence in the tax system, it will be higher to pay taxes in a timely manner and full of taxpayers. The World Bank's analysis in Uzbekistan is brought to the narrownies of the tax base, the higher the sectors of some sectors from taxpayers, as well as the high cash turnover. This is also reflected in the 2013 Uzbekistan Public Expainting Review in 2023[6]. The Concept of the President of the Republic of Uzbekistan on March 15, the Resolution of the "Tax Administration," established system reforms on e-tax control, increasing the voluntary and development of reliable relations with taxpayers. The decision also includes measures aimed at increasing taxums through the digitization of tax authorities. According to the State Tax Committee of the Republic of Uzbekistan, the scale of digital services provided to taxpayers in recent years through the "Tax Mobile App portal and" My.Solik.uz ". This encourages their voluntary payment activities through the creation of facilities for taxpayers. Statistics in this regard show positive changes in the feet of taxes. S. B. B. Buranov and X. D. Increases in scientific articles of the Oktovs, in particular, the increase in tax fees between the OKTAMs and the interdependence "is analyzed on a model basis. In their research, when high tax rates are incorrectly, scientifically, the fact that the "LAFFFER Cool Lipper" can lead to a decrease in fiscal income through the "lift." Many local researchers, including I.

N. Kasimov, D. T. Makhkamov and F. Badriddinova, in particular, expressed important views on the skills of regional tax bodies, qualification and tax benefits and tax benefits for businesses and tax benefits and audit mechanisms provided to business entities[7].

In short, the analysis of literature shows that the following main approaches are based on the scientificity of taxes:

a. Improving the awareness of taxpayers;
b. Numbering of tax administration;
c. Finding the balance of tax burden and incentives;
d. Ensuring a fair and transparent operation of the monitoring system;
e. Improving voluntary tax payment motivation.

These approaches are also practical in the context of Uzbekistan, and every approach should integrate into the tax system through separate strategic action.

2. Materials and Methods

The main methodological approach of this study is to an in-depth analysis of the current state of the Tax System of the Republic of Uzbekistan, identifying and eliminating existing problems. A comprehensive, systematic and analytical approach was obtained in the establishment of the directions for increasing tax gathering. The concepts of economic theory, fiscal policies, institutional policy, models of modern tax administration are models of research on the research. The study used the following main scientific methods:

The method of systematic approach - the fact that the tax meeting depends on various factors, through the study of their interactions, have been clear and justified conclusions. The interdependence of the tax base, tax rates, tax benefits, control and penermost mechanisms is systematically analyzed[8].

Comparative analysis method - The tax system of the Republic of Uzbekistan was compared to foreign countries, including countries with high level of level of collection (eonstitics, Republic of Estonia, the Republic of Korea and Sweden. This approach, it is possible to learn best practices and adapt to national conditions[9].

The method of statistical analysis is the dynamics of recent years, mandatory collection, and tax burden on recent years of tax committee, the State Tax Committee of the Republic of Uzbekistan and other relevant organizations of the Republic of Uzbekistan. Graphs and tables have been created on the basis of statistics[10].

Economic and mathematical modeling - Most of the user analytical methods were used to identify the relationship between the factors affected by the forecast of tax revenue and the coefficient of meeting. This was evaluated by economic results that could be achieved the necessary measures.

The empirical approach is conducted and interviews on the level of access to tax discipline, confidence, level of tax breaks, and problem points on the basis of practical considerations[11].

Method of legal analysis - The Tax Code, the decrees of the President of the Republic of Uzbekistan, decisions of the Cabinet of Ministers and other normative legal acts and the direct and indirect impact of their tax fencing has been studied.

SWOT-Analysis - a strategic analysis was carried out by determining the strong and weaknesses, capabilities and risks of the level of the Uzbek level of Uzbekistan[12].

Object and subject of research:

Object of this study - the providing mechanisms of the tax system of the Republic of Uzbekistan, the activities of tax authorities and the system of relations with taxpayers. The subject of the study is the economic, organizational, institutional and psychological factors that are directly or indirectly affected by tax collection, as well as ways to improve them.

Research base:

a. Tax Code of the Republic of Uzbekistan (edit of the 2020 edition);
b. Statistical ballots on the State Tax Committee and the Ministry of Finance for 2020-2024;
c. Recommendations and reports of the International Monetary Fund (IMF), World Bank and OECD (Organization of Economic Cooperation and Development);
d. Scientific articles, dissertations and media sources.

In the Figure 1 shows available approaches in the study, tax fencing was studied not only with the activities of the tax authorities, but also in an integral dependent of many factors such as economic motivation, business environment and digital transformation. Also, based on a differential approach to increasing the gathering, taxpayers were grouped and offered a segmentation strategy. The research on the basis of this methodological approach plays an important role in drawing out-of-found conclusions, develops recommendations and ensuring the sustainability of the tax system.

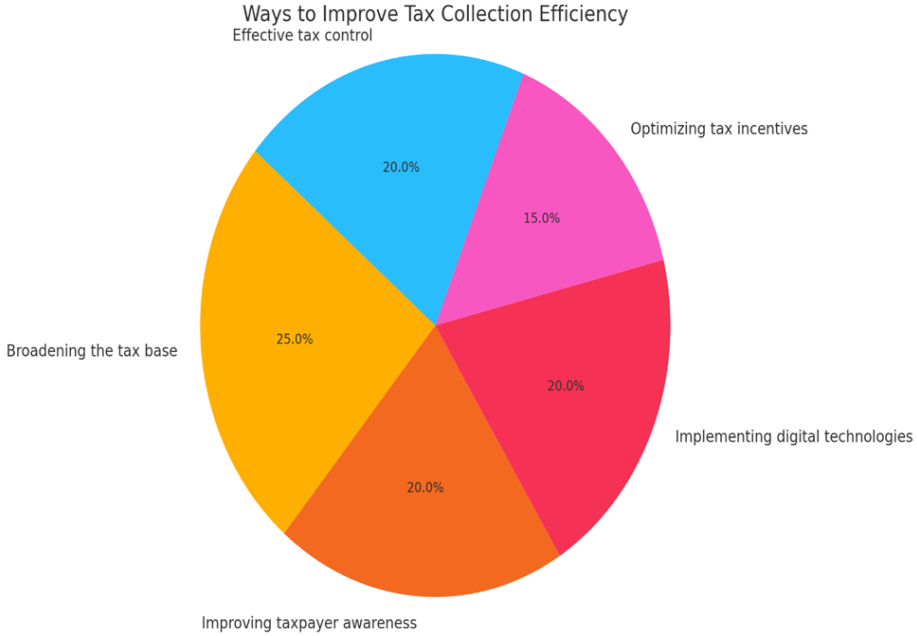

Figure 1. Ways to increase tax gathering.

3. Results and Discussion

Improving tax growth was one of the most urgent tasks facing the modern financial management system, which has shown a number of important results. Analyzes mean that the full and timely collection of tax fees in increasing the state budget revenues, economic stability and financing social projects is an important factor. The following cases have been achieved on the circumstances, practical shortcomings, shortcomings and statistics:

First, the accumulation of taxes is directly related to the effectiveness of tax administration. Despite the introduction of electronic cooperation systems with the Tax Committee of the Tax Committee for 2020-2024, the higher the share of the informal economy in some regions, despite the introduction of electronic cooperation systems with the Tax Committee for 2020-2024, have a negative impact on the narrow economy and real incomes. For example, such as large economic centers, such as Samarkand, Fergana and Tashkent, have differences in tax revenues. This requires the activities of the tax administration in the regional segment and the development of individual approaches[13].

Second, increasing the legal advemers of taxpayers is a factor in strengthening tax discipline. According to the results of the public survey, a significant part of small business and individual entrepreneurs showed violations without incoming taxes. This means that promoting tax culture covering all segments of the population, the popularization of tax

legislation, especially the creation of interactive educational resources through digital platforms - has a positive impact on the tax gathering.

Third, the improvement of tax control on the basis of digital technologies is today's requirement. The State Tax Committee of the Republic of Uzbekistan plays an important role in the introduction of platforms such as the "Tax Mobile Appetics", "My.Solik.uz", as well as online checkposers (ITCC). However, these systems slow the process, still undergoing low-income of all business entities, especially in remote areas and a deficiency of qualified personnel.

Fourth, the large number of tax benefits and their misuse was evaluated as a factor reducing the receipts in the budget. The World Bank is noted in the Ding Business report, which is an important indicator for the business environment of the tax system. As a result of sometimes benefits in Uzbekistan, the provision of benefits on political or economic interests, the state budget cannot obtain enough resources. This requires the development of specific criteria for valuation and constant monitoring of them[14].

Fifth, the expansion of the tax base through legalization of an informal economy is considered as a strategic direction. Informal employment in Uzbekistan is high, which leads to taxes of large-scale turnover. The measures such as the creation of relief in official registration of micro-depvert and individual entrepreneurs to address this situation, encouraging them, offering simplified tax regimes, is not yet enough.

Sixth, when regions, the clear assessment of the tax capacity and the real estate of regional forecasts should be based on the real base. In some cases, budget forecasts are simply determined on the basis of statistical growth trends in Figure 2. the structure of tax strategy based on realizations in the regions, the opening of new jobs, the level of consumption ensures the accuracy and sustainability of tax revenues.

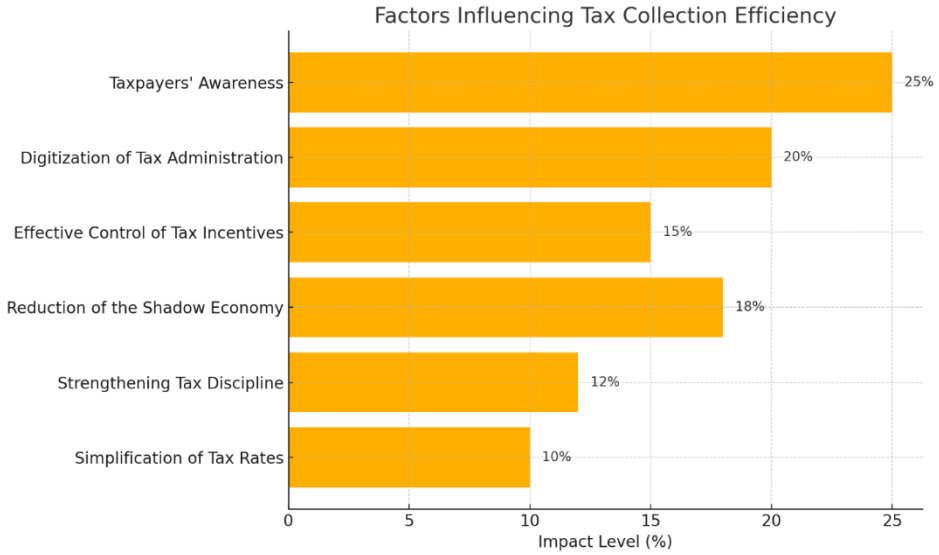

Figure 2. Factors affecting the tax gathering.

If the international experience applied, the principle of "smart tax administration" was introduced in countries such as the European Union, the Republic of Korea, Canada and Estonia. According to this principle, the actions of taxpayers through artificial intelligence, financial technologies and network analysts are observed in real time, and high level translucations and control are being provided. In the context of Uzbekistan, it is necessary to expand pilot projects, to improve technical and legal infrastructure[15].

At the end, it is possible to increase the accumulation of taxes, not in a single area, but with a comprehensive approach. The combination of the tax administration reforms, the treatment of tax discipline of the population and business, the combination of economic

activity, economic activity policy, and fair order policy and vocational career plays an important role.

4. Conclusion

The issue of increasing tax gathering is one of the central directions of each state's tax policy. This factor is unique in terms of budget stability, implementation of state-funded social and infrastructure, as well as maintaining macroeconomic balance. On the basis of the above analysis and scientific views, it can be said that increasing tax fees is carried out not by increasing tax rates, but also through a wide range of institutional, organizational and legal, economic and technological measures.

First, the main condition of the tax accumulative is the maximum economy "to the white sector". That is, the taxation base can be expanded by reducing the amount of informal sector. For this purpose, it is necessary to facilitate the registration of business, optimize the tax burden and simplify the activities of regulatory bodies. Especially the introduction of a favorable tax system for small and medium-sized businesses serves this purpose.

Second, it is necessary to increase the financial literacy and tax culture of taxpayers. The population and business representatives regularly explain the economic and social significance, simplify the issuance of tax returns through digital technologies is from important means. It is possible to increase the folding basis through promoting taxpay as a positive social phenomenon.

Third, the modernization of information systems and monitoring capabilities of tax authorities allows you to clear more taxpayer activities. For example, fiscal data exchange, such as online boxers, and QR code, increases the transparency of tax education, serve to prevent hidden income and cases of tax avoidance.

Fourth, to increase the efficiency of tax control and inspection mechanisms, it is necessary to use analytical approaches, risk assessment systems, artificial intelligence and Big Data technologies. Each tax is forming a strategy to work with it on the basis of the economic activity - reduces errors, reduces administrative costs and ensure the full mission of taxes.

Fifth, the strengthening of the stimulating function of the tax policy - that is, encouraging them to leave the informal sector, also has a positive effect on tax fees. At the same time, entrepreneurs can strengthen trust between entrepreneurs through entrepreneurs by simplifying tax ordinations and ensuring their fairness and transparency.

Sixth, one of the most just approaches in international practice is to strengthen tax controls regarding the digital economy. The taxation of new activities such as online services, e-commerce, frelilines will serve to expand the tax base. In the context of Uzbekistan, the lack of specific procedures in these areas can adversely affect the gathering of taxes. Therefore, it is important to create new legal grounds in this area and introduce international experience.

In short, the issue of increasing tax growth is a complex task that ensures the sustainability of the entire economic system, not only tax authorities. Continuation of fiscal reforms carried out by the state, strengthening the principles of intelligence and justice, as well as the mutual trust in taxpayers serve to increase the accumulation of taxes. In the long run, these factors increase the volume of budget funds needed for the country's economic independence.

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