



## Article

# Theoretical Foundations of Tax Administration and Taxation for Large Taxpayers

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**Abstract:** This article examines the theoretical foundations of taxation and tax administration for large taxpayers, focusing on the economic, institutional, fiscal, and organizational principles that determine the effectiveness of their interaction with tax authorities. Large taxpayers occupy a strategically important position in national tax systems because their economic activities, financial transactions, employment capacity, investment decisions, and tax liabilities can have a substantial impact on public revenue generation. Consequently, the administration of this taxpayer segment requires approaches that differ from conventional methods applied to small and medium-sized businesses. The study systematizes the main theoretical approaches to large taxpayer administration, including the principles of tax compliance, compliance risk management, taxpayer segmentation, risk-based auditing, voluntary compliance, information exchange, and digital tax administration. Contemporary international practice increasingly emphasizes the identification, assessment, and prioritization of tax compliance risks rather than relying exclusively on traditional tax audits. OECD evidence indicates that large business taxpayers are commonly managed through specialized approaches because of the complexity of their transactions, international activities, tax planning opportunities, and differences between accounting and taxable profits. Particular attention is given to the relationship between taxation principles and the institutional capacity of tax administrations. Effective administration of large taxpayers requires reliable information systems, qualified personnel, analytical tools, transparent procedures, and mechanisms for identifying potentially significant compliance risks. Recent IMF research emphasizes the growing role of data analytics, taxpayer profiling, and analytical case selection in strengthening compliance risk management.

**Keywords:** tax, budget policy, budget, tax administration, large taxpayers, foreign experience, tax potential, tax burden, tax rate, tax benefits

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## 1. Introduction

The practice of categorizing taxpayers based on various characteristics—and applying tax administration regimes tailored to those characteristics, taking into account their socio-economic significance—is becoming increasingly sophisticated worldwide. At the core of such approaches lies a dual objective: on one hand, streamlining state fiscal policy through the effective use of financial instruments in relation to taxpayer activities; on the other, maximizing state budget revenues—a primary fiscal priority for any nation—in an efficient manner. This necessitates the identification of enterprises classified as large taxpayers and the development of methods for the optimal management of their activities through taxation.[1]

Taxation constitutes one of the fundamental institutional mechanisms through which the state mobilizes financial resources necessary for the provision of public goods, implementation of economic policy, development of infrastructure, and maintenance of

social stability. The effectiveness of a national tax system depends not only on the structure and rates of individual taxes but also on the quality of tax administration, the institutional capacity of tax authorities, the level of taxpayer compliance, and the efficiency of mechanisms used to identify and manage fiscal risks. Within this system, large taxpayers represent a particularly important segment because of the scale and complexity of their economic activities and their significant contribution to public revenues.

Large taxpayers generally include enterprises and economic groups that generate substantial turnover, possess considerable assets, conduct significant domestic or international transactions, or make relatively large contributions to the tax base. Their activities can involve complex corporate structures, cross-border transactions, related-party operations, transfer pricing, extensive supply chains, investment projects, and sophisticated financial arrangements. These characteristics create a distinctive tax administration environment in which conventional control mechanisms may be insufficient. International tax administration practice therefore increasingly treats large businesses as a separate taxpayer segment requiring specialized organizational and analytical approaches. The OECD notes that tax administrations commonly establish targeted programs for large business taxpayers because of the significance and complexity of the compliance risks associated with this group.[2]

The theoretical foundations of large taxpayer taxation are closely connected with the classical principles of taxation, including equity, certainty, convenience, efficiency, simplicity, and administrative feasibility. However, the application of these principles to large taxpayers requires consideration of the specific economic characteristics of large-scale businesses. The principle of equity, for example, requires that taxpayers with comparable economic capacity be treated consistently while ensuring that tax obligations reflect the relevant provisions of tax legislation. At the same time, the principle of certainty becomes especially important for large enterprises because the predictability of tax rules can influence investment decisions, corporate financial planning, and long-term business strategies.

Tax administration should therefore be understood not merely as a mechanism for collecting taxes but as a comprehensive institutional process involving taxpayer registration, reporting, assessment, payment, verification, risk identification, dispute resolution, information exchange, and compliance improvement. Contemporary approaches increasingly emphasize compliance risk management as an integrated framework for improving tax administration. According to the IMF, compliance risk management enables tax administrations to identify the most significant risks to the tax base and allocate administrative resources according to the relative magnitude of those risks. This framework encompasses the fundamental obligations of registration, timely filing, accurate reporting, and timely payment.[3]

The development of risk-based tax administration is particularly relevant to large taxpayers. The volume and complexity of transactions undertaken by large enterprises make it impractical for tax authorities to rely exclusively on universal or equally intensive inspection procedures. Instead, modern tax administrations increasingly use taxpayer segmentation, risk profiling, automated information matching, analytical models, and targeted compliance interventions. The IMF's recent guidance identifies taxpayer profiling and analytical audit case selection as important applications of data analytics in compliance risk management.[4]

Digitalization has consequently become one of the most significant factors transforming the theoretical and institutional foundations of tax administration. Electronic tax reporting, digital invoices, automated data matching, information exchange, and analytical systems enable tax authorities to process substantially larger volumes of information and identify potential discrepancies more efficiently. The OECD reports that tax administrations are increasingly using automated electronic checks, validation procedures, and the matching of taxpayer information as components of compliance management.

Another important theoretical dimension is the relationship between tax administration and voluntary compliance. Traditional approaches often emphasize enforcement, audits, penalties, and detection of violations. Contemporary approaches, however, recognize that sustainable compliance also depends on the clarity of tax legislation, accessibility of taxpayer services, institutional trust, procedural fairness, and the predictability of interactions between businesses and tax authorities. The IMF's compliance risk management framework emphasizes that tax administrations should select interventions according to the nature and severity of compliance risks, with audits and investigations reserved for more serious cases while other risks may be addressed through information, reminders, guidance, and targeted taxpayer services.[5]

For large taxpayers, the balance between control and taxpayer service is particularly significant. Large enterprises often require specialized explanations of complex tax provisions, advance clarification of tax consequences, and stable communication channels with tax authorities. At the same time, their size and economic significance mean that weaknesses in compliance can potentially generate substantial fiscal consequences. This creates the need for an institutional model that combines professional taxpayer services with effective risk management, analytical control, and appropriate enforcement mechanisms.

The concept of specialized large taxpayer units has long been incorporated into international tax administration practice. IMF research on large taxpayer units indicates that specialized administration can improve the monitoring and management of large taxpayers when supported by appropriate organizational structures, qualified personnel, effective procedures, and performance indicators. At the same time, international experience demonstrates that specialization alone does not guarantee effectiveness; institutional capacity, management support, adequate resources, and appropriate risk-control mechanisms are also necessary.[6]

A further theoretical issue concerns the growing complexity of international business taxation. Large corporations may operate across multiple jurisdictions and engage in transactions involving related parties, intangible assets, financing arrangements, and international supply chains. Consequently, tax administration for large taxpayers increasingly requires access to comprehensive financial information and mechanisms for identifying risks associated with profit allocation, transfer pricing, cross-border transactions, and differences between financial accounting and taxable income. The OECD specifically identifies the complexity of large business transactions and the differences between financial accounting profits and taxable profits among the reasons for specialized large-taxpayer administration.

From this perspective, the theoretical foundations of taxation for large taxpayers should be considered as an interdisciplinary framework combining public finance, taxation theory, institutional economics, corporate finance, risk management, information technology, and regulatory governance. Such an approach makes it possible to examine not only how much tax large businesses should pay but also how tax obligations can be administered in a manner that simultaneously protects the tax base, reduces compliance costs, promotes voluntary compliance, and creates a predictable environment for economic activity.[7]

The relevance of this research is further strengthened by the transformation of tax administration under digitalization and data-driven governance. Modern tax authorities increasingly have access to large volumes of structured and unstructured taxpayer information. The challenge is therefore shifting from simple information collection toward the effective processing and interpretation of information. The 2024 IMF technical guidance on compliance risk management emphasizes the use of statistics, data science, taxpayer profiling, and analytical tools to strengthen compliance planning and audit selection.

Accordingly, the objective of this article is to systematize the theoretical foundations of taxation and tax administration for large taxpayers and to identify the principal institutional, economic, and analytical factors that determine the effectiveness of their tax compliance management. Particular attention is given to the principles of taxation, the

concept of large taxpayer administration, compliance risk management, taxpayer segmentation, digitalization, risk-based auditing, voluntary compliance, and the development of specialized administrative mechanisms.[8]

The theoretical examination of these issues provides a foundation for developing more effective models of large taxpayer administration. Such models should combine fiscal interests of the state with the legitimate interests of businesses, ensure transparency and predictability, strengthen analytical capacity, and allocate administrative resources according to identified compliance risks. In this context, the modernization of large taxpayer administration represents not only a technical improvement in tax collection but also an important component of broader public-sector and economic governance.

## 2. Materials and Methods

This article employs comparative analysis, as well as inductive and deductive assessment methods. Through the use of the comparative method, data regarding tax incentives were analyzed, and scientific conclusions were drawn.[9]

The methodological framework of this study is based on a combination of theoretical, systematic, comparative, institutional, and analytical approaches to examine the foundations of taxation and tax administration for large taxpayers. The research is designed to identify the economic and institutional principles underlying the administration of large taxpayers and to determine the main factors affecting tax compliance, fiscal efficiency, administrative effectiveness, and the predictability of the tax environment.

The theoretical approach is applied to examine the fundamental principles of taxation and tax administration, including equity, certainty, efficiency, simplicity, transparency, proportionality, and voluntary compliance. Within this framework, taxation is considered not only as a fiscal instrument for generating government revenue but also as an institutional mechanism influencing business behavior, investment decisions, economic formalization, and the allocation of economic resources. The theoretical analysis provides the basis for distinguishing the specific characteristics of large taxpayers from those of other taxpayer categories.

A systematic approach is used to conceptualize large taxpayer administration as an interconnected system consisting of taxpayer identification and segmentation, registration, tax reporting, tax assessment, payment administration, compliance monitoring, risk assessment, audit, dispute resolution, and taxpayer services. Particular attention is given to the interaction between these elements because the effectiveness of tax administration depends on their coordination rather than on the performance of individual administrative functions in isolation. The OECD's contemporary tax administration framework similarly treats compliance risk management as a continuous process involving risk identification, assessment and prioritization, analysis of taxpayer behavior, determination of treatment strategies, implementation, and evaluation of compliance outcomes.

The comparative method is employed to examine contemporary approaches to large taxpayer administration and to identify practices that can provide a theoretical basis for improving national tax administration. The comparison focuses on taxpayer segmentation, specialized large taxpayer offices or programs, risk-based auditing, electronic compliance checks, data analytics, voluntary compliance mechanisms, and taxpayer service models. This approach is particularly relevant because large taxpayers are generally administered through specialized programs in many jurisdictions due to the scale and complexity of their transactions and their significant contribution to public revenues.

The institutional approach is used to analyze the roles and interactions of tax authorities, large business taxpayers, the Ministry of Economy and Finance, and other public institutions involved in tax policy and administration. Institutional analysis makes it possible to examine how organizational structures, regulatory rules, administrative procedures, information systems, professional competencies, and mechanisms of taxpayer-authority interaction influence the effectiveness of tax administration. In this

context, the research considers tax administration as an institutional environment in which the interests of the state in revenue mobilization must be balanced with taxpayers' requirements for certainty, transparency, predictability, and reasonable compliance costs.

A risk-based approach constitutes a central methodological component of the research. Under this approach, tax administration resources are considered to be allocated according to the probability and potential fiscal consequences of taxpayer non-compliance rather than through uniform inspection of all taxpayers. The methodology distinguishes between registration risks, filing risks, reporting risks, payment risks, international tax risks, and risks associated with aggressive tax planning or complex corporate transactions. Such segmentation allows the research to assess how administrative interventions can be differentiated according to the nature and severity of identified risks.

The study also incorporates a data-oriented approach to contemporary tax administration. Digitalization has significantly expanded the ability of tax authorities to collect, match, process, and analyze taxpayer information. Accordingly, the methodological framework considers electronic tax reporting, automated data matching, analytical risk profiling, digital taxpayer services, and data-science-based compliance monitoring as important components of modern administration. OECD evidence indicates that tax administrations increasingly use big data, analytical tools, automated electronic checks, and, in some jurisdictions, artificial intelligence and machine-learning techniques for compliance risk assessment and fraud detection.

### 3. Results

The taxation of large taxpayers based on the principle of fairness and the issue of tax administration are currently gaining significant importance as priority areas in international tax policy. The growing share of large business entities in the economy—a trend observed globally—necessitates the refinement of approaches aimed at the rational distribution of their tax burden, the strengthening of tax compliance, and the assurance of stable state budget revenues. Concurrently, the organization of effective tax administration for this category of taxpayers is being extensively examined in academic research.

This study provides a systematic and comprehensive analysis of the theoretical and methodological foundations of tax administration for large taxpayers, modern mechanisms for organizing tax administration for this category, and scientific approaches derived from both international and national experience. This approach establishes the necessary methodological framework to systematize and synthesize existing academic perspectives, identify key aspects of the issue, and formulate scientifically grounded conclusions and practical recommendations for the further improvement of tax administration.[10]

A. Karataev, who conducted research in this field, analyzed the theoretical and practical aspects of tax administration regarding large taxpayers. His work elucidates the essence, tasks, and functions of tax administration and provides a scientific justification for the impact of large taxpayers on state budget revenues, based on an assessment of their tax potential". Indeed, the economic-mathematical and analytical models proposed by A. Karataev for assessing the tax potential of large taxpayers are of particular importance. These models make it possible to accurately evaluate the actual tax-paying capacity of business entities.

Issues regarding the stimulation of investment activity among large taxpayers and the improvement of tax administration occupy a significant place in A. Fedorov's research. In his work, the author substantiates the need to systematize the tax incentives applicable to large enterprises and provides a scientific analysis showing that the impact of existing incentives on investment processes is insufficiently effective. On this basis, methodological approaches aimed at strengthening the encouragement of large taxpayers' investment activity through tax mechanisms have been developed".[11]

Issues regarding the improvement of tax administration for large taxpayers occupy a significant place in T. Kamaliev's research. In his work, the author has developed scientific and methodological recommendations aimed at organizing the system for managing large

taxpayers and refining its practical mechanisms. Furthermore, the author has focused specifically on clarifying the economic content and functional essence of the concept of tax administration, as well as on advancing its theoretical foundations. T. Kamaliev's research also analyzes the taxation practices applied to large taxpayers within specific sectors—particularly using gas industry enterprises as a case study—evaluates the effectiveness of tax administration for these taxpayers based on such analysis, and conducts a comprehensive assessment of the supervisory activities of inter-regional tax authorities using both quantitative and qualitative indicators”.

The issues surrounding the organization and implementation of tax administration for large taxpayers have also been comprehensively examined in the research of A. Yunak. In his work, the author places particular emphasis on the need to improve the organizational and methodological activities of specialized tax bodies—including regional and specialized tax inspectorates—within the system for managing large taxpayers. In this context, global practices were analyzed, existing challenges in the experiences of various countries were identified, and priority directions aimed at resolving these issues and enhancing management efficiency were substantiated”. In his research, issues regarding the further improvement of the legal and organizational foundations of tax administration for large taxpayers are extensively analyzed; the researcher emphasizes the necessity of establishing—on a clear legal basis—the regulations defining the status of a large taxpayer, and provides a scientific rationale for the need to define, at the legislative level, the criteria for classifying legal entities into this category as well as the specific aspects of their tax accounting and control”.[12]

An analysis of research dedicated to improving tax administration for large taxpayers indicates that the scholarly works of S. Brusnisin hold particular significance in this field. The author emphasizes that the systematic and phased organization of tax control regarding large taxpayers is a key factor in ensuring the overall effectiveness of tax administration. According to S. Brusnisin, tax control over large taxpayers should be implemented through several interconnected and sequential stages. This process begins with the registration and accounting of taxpayers and encompasses the calculation and analysis of average tax burdens by sector, the implementation of desk audits, and the creation of databases regarding taxpayer activities; subsequent stages prioritize pre-audit analysis, the scientifically grounded planning of field tax audits, and the organization of comprehensive audits, while also emphasizing the need to evaluate the effectiveness of proposals developed during the pre-audit phase—based on an analysis of audit results—and to formulate recommendations for improving future preventive and analytical control measures”.

S. Brusnisin's research also focuses on improving tax administration regarding Value Added Tax (VAT) for large taxpayers. In particular, the author provides a scientific rationale for strengthening the methodological foundations of tax control to identify and eliminate instances where the VAT burden is unjustifiably redistributed among counterparties or shifted to other entities. This enables a thorough analysis of taxpayers' mutual settlements, operations within the value-added chain, and the sources of tax liability formation” said author. [13]

Some economists view large taxpayers as consolidated taxpayers. Among various academic perspectives, the idea of classifying them as consolidated taxpayers has been put forward. This conceptual approach is also reflected in the scholarly work of O. Sitnikova; the author argues that, given the diversified and group-based nature of the operations of major enterprises, they should be viewed as a unified economic system rather than as separate legal entities.

An analysis of scientific and theoretical approaches to the study of tax system issues reveals that, while the economic and institutional significance of large taxpayers is extensively covered in most research, scientific definitions clearly, systematically, and comprehensively articulating their legal-economic status are relatively rare. This category is frequently characterized based on existing criteria, yet insufficient attention has been paid to deeply elucidating its theoretical essence.

Certain economists have focused specifically on providing a theoretical basis for the concept of large taxpayers. For instance, K. Vakulenko defines large taxpayers as organizations falling into the category of the largest economic entities based on established criteria; in his view, it is precisely through the activities of these entities that a substantial portion of budget tax revenues is generated, and they play a decisive role in the stability of the state financial system”.

According to M. Germanova, "only organizations categorized into groups—federal-level and regional-level—can be recognized as major taxpayers”. For her part, Yu. Darkina addressed the subject of large taxpayers, noting that they are characterized by substantial cash flows, high volumes of document turnover, extensive integration of various divisions operating under simplified tax regimes, and cooperation with diverse entities both domestically and abroad” describes it as.

In her research, Ye. Bogdankevich substantiates the need to examine the activities of large taxpayers—for the purpose of enhancing the effectiveness of on-site tax audits—not in isolation, but in close conjunction with the activities of the counterparties with whom they maintain economic relationships. This approach enables the verification of the authenticity of business transactions, the early detection of instances of artificial tax base reduction, and a comprehensive assessment of tax risks.[14]

An analysis of the scientific approaches of noted economists and experts, as well as research published in foreign academic journals and proceedings of international scientific-practical conferences, indicates that scholarly inquiry into the issue of large taxpayers has evolved within specific priority areas and demonstrates a trend of consistent development.

A significant portion of this research focuses on analyzing the effectiveness of tax incentives granted to large taxpayers and determining the impact of such incentives on investment activity and production volumes. At the same time, enhancing the efficiency of tax administration—through the simplification of administrative procedures, the reduction of excessive bureaucratic burdens, and the widespread implementation of digital management mechanisms for this category of taxpayers—is emerging as a key priority in contemporary research. For instance, O. Yakasheva researched the theoretical and practical foundations of conducting tax audits for large taxpayers, while G. Ayt Khozhina’s work examined issues regarding the organization and effectiveness of field tax inspections for this category of entities. R. Bayteryakov studied the impact of applying tax incentives for large taxpayers with investor status on regional tax administration. Additionally, D. Plekhanova’s research analyzed the role and significance of large taxpayers in generating state budget revenues. O. Manakova’s work focused on improving the legal aspects of tax administration concerning large taxpayers. Finally, D. V. Shepeleva, M. M. Zavyalov, and A. G. Litvin investigated the challenges of tax administration regarding large taxpayers—using the gas industry as a case study—and explored ways to address them. Furthermore, while I. Uskova and O. Turievskaya analyzed the factors influencing the volume of corporate income tax among large taxpayers, the research conducted by L. S. Grinkevich and K. A. Bannova provided a scientific rationale for improving taxation mechanisms for consolidated taxpayers.

#### 4. Discussion

Scientific research on tax administration in our country has primarily focused on areas such as improving mechanisms for implementing tax policy, establishing effective cooperation with taxpayers, modernizing the operations of tax authorities, and developing systems for tax control and budget revenue collection. These studies have analyzed the efficiency of tax administration, the application of current tax legislation, and the status of tax obligation fulfillment through a systematic and comprehensive approach.

In particular, the scientific works of Uzbek economists—such as S.K. Khudoykulov, J.J. Urmonov, I.M. Niyazmetov, N.B. Ashurova, U.Kh. Normurzaev, F.I. Isaev, and others—have examined specific aspects of tax administration regarding large taxpayers within the broader context of the general taxpayer population. Consequently, research

aimed at improving the methodology of tax administration for large taxpayers is a highly relevant issue within the framework of economic reforms.

Although there are relatively few in-depth scientific studies dedicated specifically to large taxpayers, this area is addressed within the broader context of tax administration analysis in Uzbekistan. Specifically, research focused on regulating the activities of large taxpayers has examined the general mechanisms of tax administration, service delivery systems, and the specific forms and methods of oversight, while substantiating their practical significance.

For instance, in his research on incentivizing the investment activity of large taxpayers through taxation, Sh. Tokhirov substantiated a proposal to apply differentiated corporate income tax rates based on industry-specific characteristics; developed a mechanism to optimize the tax burden by offsetting VAT amounts between import and sales processes; and provided a scientific basis for proposals to encourage lawful operations by restricting the right to offset VAT during periods when a special registration certificate is suspended.

In studies adopting a broader approach, specific aspects of tax administration have been examined—particularly within the context of general mechanisms applicable to all categories of taxpayers. It can be concluded that the scholarly work of Uzbek researchers regarding tax administration—which encompasses all taxpayer categories and focuses on refining general administrative mechanisms—has also subjected issues related to large taxpayers to scientific analysis within this broader framework.

Based on the theoretical analyses found in research concerning the practice of tax administration for large taxpayers and the associated challenges, the following conclusions can be drawn:

firstly, research identifies large taxpayers as crucial factors in ensuring sustainable economic growth within the national economy;

secondly, there are diverse perspectives regarding the tax administration of large taxpayers—specifically concerning their registration and the application of tax incentives—and the volume of research aimed at finding scientific solutions to existing problems is increasing; Thirdly, large taxpayers continue to play a significant role in generating revenue for budgets at various levels, and scholarly research addressing the associated issues is on the rise.

Based on a theoretical analysis of the socio-economic status, nature, and distinctive characteristics of large taxpayers—as well as a critical review of economic approaches proposed in existing studies—the author has formulated a scientific definition of "large taxpayers." In our view, "large taxpayers" are understood as business entities that contribute a substantial share to state budget revenues; are distinguished by the scale of their operations, financial turnover, assets, and strategic importance within their sector; and meet established official criteria.[15]

## 5. Conclusion

Auditing large taxpayers plays a pivotal role in ensuring compliance with tax obligations, revenue collection, and the maintenance of a fair and transparent tax system. Given the significant contribution of large taxpayers to total tax revenue, it is essential to continuously improve and strengthen audit processes to ensure effective enforcement and minimize tax evasion. This proposal outlines key measures to enhance the auditing of large taxpayers. Implement a risk-based approach to focus audit activities on high-risk areas and potential discrepancies. This entails utilizing data analytics, advanced technologies, and comprehensive risk assessment models to identify areas with a high likelihood of tax evasion or non-compliance. Such an approach enables tax authorities to allocate audit resources efficiently and effectively. Facilitate seamless data exchange and cooperation between tax authorities and other relevant government bodies—such as financial institutions, customs authorities, and business entity registries. This exchange of information provides a comprehensive view of taxpayers' financial activities, transactions, and assets, offering valuable insights for risk assessment and targeted audits. Strengthen cooperation and information sharing with international tax authorities to combat tax evasion and aggressive tax planning by large multinational corporations. The exchange

of tax-related data—including transfer pricing documentation—helps identify potential tax avoidance schemes and ensures fair taxation across borders.

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