

In the author’s opinion, the following proposals would be effective in reducing the share of tax arrears in the country:

- Establishing a system for sending notifications of tax arrears to individuals only electronically and establishing the legal basis for this in tax legislation will increase tax revenues to the budget. In addition, this practice saves tax officials working time.

- It is advisable to create an automated information system that will allow taxpayers to track taxes paid to the budget online (at the level of the republic, regions, and districts). This will contribute to the development of taxpayers’ tax culture, as well as increasing trust in the tax authority and timely payment of taxes;

- Digitization of all aspects of tax administration will help increase tax revenues for the state budget and reduce the share of tax arrears in the country.

ISSUES OF ORGANIZING TAX CONTROL AND ITS DIGITALIZATION

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In the uneven movement of financial flows in the world, there are frequent cases of finding various ways to avoid paying taxes and using them for their own benefit. According to estimates by the United Nations Conference on Trade and Development, “developing countries illegally transfer financial resources worth \$100 billion per year to other territories in the form of “profit shifting” practices, creating tax evasion within the national economy.”²⁴⁹ As a result of various forms of tax evasion, tax revenues lost due to the use of tax minimization schemes, inefficient spending and reinvestment of the profits received by taxpayers in developed and developing countries amount to 400 billion US dollars per year. This, as an important direction of tax policy in countries around the world, stimulates the strengthening of tax control to a new level, that is, the digitalization of this area.

In the context of increasing global financial instability in the world economy, scientific research is being conducted to study various mechanisms for preventing and reducing tax evasion by taxpayers when developing short-term and long-term fiscal policy strategies. Reduce illegal financial flows into the national economy, identify factors that cause taxpayers to evade taxes, and determine ways to eliminate them and preventing tax evasion processes by reducing the hidden economy and improving the methodological basis for assessing the risks of tax evasion are among the priorities of scientific research in this area.

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²⁴⁹ United Nations. A/HRC/31/61.GE.16-00535 (E)020216020216. Final Study on Illicit Financial Flows, Human Rights and the 2030 Agenda for Sustainable Development Independent expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights.

In the coming years, special attention in Uzbekistan will be paid to the effective implementation of measures aimed at reducing the contribution of the shadow economy and tax evasion, as well as the digitalization of tax control. Systematic work is being carried out in the direction of strengthening the legislative framework to reduce the shadow economy, curbing the shadow economy through the results of digitalization of the industry, strengthening state and tax control, legalizing hidden jobs, and conducting control measures. In this regard, “by creating conditions to stimulate businesses to come out of the shadows, simplifying the tax regime and taking measures to expand non-cash payments, adapt the adopted legal documents to the established business practice, ensure that the tax and customs administration tools are focused on the completeness of accounting and receipts, including the identification and prosecution of individuals and legal entities that evade taxes, The tasks of “coordinating activities to combat the hidden economy with the activities of organizations in the field of combating money laundering” have been defined. Effective implementation of these tasks requires effective use of modern tax evasion tools by tax, customs and law enforcement agencies, as well as further expansion of the volume of scientific research, which is designed to lead the new head of tax control to the complete digitalization of tax control.

The following foreign and domestic scientists discussed issues of tax evasion and strengthening tax control in their research.

As we have already mentioned, tax evasion is an economic interest, but if it is placed above the interests of society, it must be regulated by legal factors. For this, taxpayers must understand the measures of responsibility associated with the legal consequences of this. Such measures are usually applied when implementing tax control by the tax authority. In this regard, the opinions of one of the domestic legal scholars, O. Makhkamov, are relevant, who asserts that “In the conditions of an economy based on a market economy, taxes and other mandatory payments are support from the state. In other words, taxes and other mandatory payments established by the state are of crucial importance for the existence of each state as a state, the normal functioning of state bodies, the conduct of domestic and foreign policy, ensuring national security, as well as its sustainable development. Every country can effectively achieve its goals only by introducing taxes and other mandatory payments. Failure to pay taxes, fees, duties and other mandatory payments established by the state, deliberate concealment and understatement of profits (income) or other objects of taxation, as well as deliberate evasion of taxes or other mandatory payments undermine the stability of budget policy. As a result of committing this crime, each individual and legal entity causes damage to public relations associated with the fulfillment of a constitutional obligation, for example, the payment of taxes and other mandatory payments established by law. It is necessary to solve existing problems by legal means through the analysis and revision of a number of laws and regulations in force in our country in terms of further liberalization of the mechanism for collecting taxes and other mandatory

payments, improving measures to protect the legitimate interests of taxpayers, and strengthening tax control. Proper implementation of tax control is important for the timely payment of taxes, as well as for the regulation of taxpayers who intentionally do not pay taxes.”²⁵⁰

V.P. According to Verin, “the social danger of tax evasion lies in the deliberate failure to fulfill the constitutional obligation to pay taxes and fees, which leads to a shortage of funds in the budget system.”²⁵¹

Based on his research on tax evasion, V. Braynikov states that “by their structure, tax crimes are included in the so-called material content in the theory of law, so that the end of tax crimes is the tax payment deadline established by tax legislation.”²⁵²

Economist I. Vachugov, who extensively studies tax evasion, believes that the process of tax evasion itself can be divided into two types. In the first one, “the tax evasion scheme is created and implemented by the taxpayer independently, without the involvement of third-party “experts” (typical for large businesses), while taxpayers who use the second type use the services of third-party “experts” to construct and, as a rule, implement the evasion scheme.”²⁵³

The above factors make it difficult to conduct an in-depth scientific analysis of the social, economic and legal aspects of tax evasion and tax avoidance. However, in this chapter of our research work we try to draw the appropriate conclusions by analyzing the practical situation of taxpayer evasion based on various methods of economic analysis and official practical materials. Based on the results of a tax audit, which is one of the types of tax control that allows identifying cases of tax evasion, we will try to show tax revenues that did not reach the budgets of different levels, and their reasons.

Table 1

Analysis of the results of tax audits conducted in 2021-2023.²⁵⁴
(billion soums)

| № | Name | 2021 year | 2022 year | 2023 year |
|-----------|--|-----------|-----------|-----------|
| 1. | Total number of tax audits conducted: | | | |
| | quantity | 139 | 1157 | 2130 |
| | additional tax (with penalty) | 622,64 | 2507,92 | 3473,6 |
| | levied | 180,76 | 1054,46 | 2016,1 |
| | financial penalty | 67,18 | 911,63 | 1124,1 |
| | levied | 13,45 | 159,57 | 254,9 |

²⁵⁰ O. Mahkamov. Analysis of the legislation of Uzbekistan. 2014, No. 3-4.

²⁵¹ Verin V.P. Crimes in the economic sphere. – M., 2001.

²⁵² Brazhnikov Vladislav Vitalievich. On the issue of the objective side of tax evasion. Bulletin of the Omsk Law Academy. 2017. Vol. 14. No. 3.

²⁵³ Vachugov I.V. - Tax evasion as a component of the shadow economy: growth or decline? // Taxes and taxation. - 2019. - No. 6. - P. 45.6. Compiled by the author based on data from the Tax Committee of the Republic of Uzbekistan.

²⁵⁴ Prepared based on information from the Tax Committee.

The data in Table 1 show that tax audits conducted in the analyzed years 2021-2023 increased, in 2021 their number was 139, and in 2023 they were conducted at 2130 enterprises. As a result, the amount of taxes that should have been transferred to budgets of different levels, but were not received, in 2023 alone amounted to 1457.5 billion. amounting to sums. That is, due to various methods and factors during the audit process, an additional tax was assessed.

If we draw a conclusion from this analysis, then every year the increase in tax audits and the creation of various illegal methods of tax evasion by taxpayers requires the digitalization of tax control.

In the author’s opinion, the following should be considered when digitizing tax control in the country:

- Today, with digitalization underway in all areas, it is necessary to take tax audits conducted by tax authorities on taxpayers to a new level. That is, digitizing tax audits and conducting them remotely is an acceptable way for both the tax authority and the taxpayer;

- It is advisable to unify the types of tax audits and transform them into a single type of digitized tax audit.

IPOTEKA KREDIT DAVLAT SUBSIDIASINI OLISHDAGI BA’ZI HUQUQIY VA IQTISODIY KO‘RSATMALAR

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Annotatsiya: Mazkur tezis ipoteka krediti va davlat subsidiyalarining ahamiyatini tushunishga yordam berib, uy-joy xarid qilishda subsidiya olishni rejalashtirayotgan fuqarolar, iqtisodiy tadqiqotchilar va davlat boshqaruvi organlari uchun muhim manba bo‘lib xizmat qiladi. Ipoteka kreditiga davlat subsidiyasini olish jarayoni, huquqiy asoslari, shartlari va iqtisodiy-ijtimoiy ta’siri batafsil yoritilgan. O‘zbekiston Respublikasi qonunchiligiga tayanib, subsidiyalarni ajratish tartibi, imtiyozli toifalar, ariza topshirish jarayoni va subsidiya mexanizmlarining uy-joy bozoriga ta’sirini o‘rganadi. Shuningdek, ipoteka kreditlari uchun subsidiya ajratishning mamlakat iqtisodiyotiga ta’siri va jamiyat farovonligini oshirishdagi rolini tahlil qiladi.

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