

## FOREIGN EXPERIENCES IN SIMPLIFICATION AND TRANSPARENCY OF TAX COLLECTION

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**Annotation.** The article emphasizes the following. Origin of Taxes, Concept and Importance of Taxes, Subject, Method and Sources of Tax Law, Tax History and Budget Relations in Periodic Periods Comparative Analysis, Tax Models and Their Signs in Developed Countries, Features of World Tax System Models, Comparative Analysis of the Tax System of the Republic of Uzbekistan with Models of the World Tax System, Comparative Analysis of the Tax System in the USA and the Tax System of the Republic of Uzbekistan, in Germany comparative analysis of the tax system and the tax system of the Republic of Uzbekistan, comparative analysis of the tax system of France and the tax system of the Republic of Uzbekistan.

**Keywords:** tax analysis, types of taxes, the importance of taxes, comparative analysis of taxes with the tax system of foreign countries, the role of taxes in the state.

**Introduction.** It is natural for everyone to be interested in the emergence of taxes, to have accurate information about their first appearance. Although the exact date of the emergence of taxes is not found in historical books, sources covering the history of taxes testify that with the emergence of the state, taxes became a necessary part of economic relations in society. The tax system has been constantly changing due to the development of forms of government. If today taxes are levied in the form of money, the first manifestations of them are recognized in the form of sacrifices, creatures. This is because the sacrifice was voluntary, not obligatory. The sacrifices were made to the poor, the needy, the orphans and the needy. The subsequent taxes were directly related to the ongoing wars between the tribes and clans. Such taxes are in kind and are mobilized to conquer or protect a tribe.

Taxes have evolved along with human civilization throughout history and are an integral part of it. The rise of taxes in economic relations was primarily due to the formation of the state, the division of communities into classes, the emergence of the old social system and their need for a certain source of funding.

In the words of the British economist S.Parkinson: "Taxes are old - just like the world, it was caused by a local commander who once charged a merchant or traveler to cross a river or mountain in his territory."

Taxes are evolving and evolving. If today taxes are collected mainly in the form of money, in the past they were collected in several forms, including in the form of labor, in kind. It should be noted that in line with the growing economic development of the society, the collection of taxes in cash has also developed.

The formation of taxes and fiscal relations in Central Asia and Uzbekistan, the formation and development of public finance, the Persian and Greek invasions, during the rule of the Arabs, the Mongols, the Timurids, the Khanates and the Emirates, it developed in a peculiar way in the form of forcible confiscation of part of the property of taxpayers to the state treasury in various ways.

Also, in the economic policy of the former Soviet Union, the modern image of tax policy in the country after the adoption of the Law "On State Enterprises (Associations)" in July 1987, payments to the budget, regardless of the form of ownership Initially, the activities of private property owners, entrepreneurs, as a result of the subsequent introduction of a single agricultural tax on food, were strictly controlled by the ideology in addition, it was officially recognized that their profits could be taxed.

After independence, on January 1, 1991, tax relations were established between enterprises and the state in all sectors of the economy, regardless of the form of ownership. During the years of independence, a number of tax incentives have been introduced to provide social protection to the population and to open the way for entrepreneurs. In particular, today, "500,000 citizens have legally started working due to the provision of.

Literature analysis and methodology.

As a result of the development of democracy in European countries, the protection of the rights of the population in the calculation and collection of taxes has been raised.

As a result, in England in 1689, in the book "Bill of Rights" it was decided to strictly inform the authorities about the state revenues and expenditures. In France, after the Great French Revolution of 1791, information about the state budget and taxes began to appear. The tax systems of developed countries differ from each other in many common features and characteristics. We can conditionally divide them into several types:

- American models;
- Japanese model;
- European model;
- non-standard model.

Here are some common features of these models:

- Availability of a developed legal framework, legal and economic means, mechanisms and methods of resolving disputes, tasks and various situations;
- high level of organization of tax authorities (technical equipment, high salaries, modern means of communication, communication with the public and the media);
- the trust and high reputation of the tax authorities in the eyes of taxpayers;
- The responsibilities of ministries and agencies are clearly delineated and there is no duplication of work;
- the importance and prestige of the tax agent (inspector) who represents the government and acts on its behalf;
- Existence of institutes for personnel analysis, study, pre-determination, training, relations with taxpayers (public);
- The organization and development of the tax system is highly interdependent in theory and practice, the decisions are scientifically sound;
- Close cooperation of tax authorities, especially in the field of information exchange with financial institutions and the banking system.

Now, let's talk about the different features of each model, and let's look at the American model first. The American model is classified by the following characteristics:

- The complexity of the tax system for taxpayers to understand, so there are more than 50,000 independent private tax advisers in the country, trying to solve the problems associated with this system;
- The tax system of the country is characterized by a very large system of governance and executive apparatus;
- Lack of strict centralization of the overall structure of the tax authorities at the national level, complete consideration and independence of each representative of the country's tax authorities at three levels: federal, state and city;
- There are no effective ways to control the income of small cash businesses (retailers, street vendors and services and similar activities) in the United States;

- Availability of a network of volunteer informants who provide information on illegal sources of income (those who hide their income and evade taxes); The Japanese model of the world tax system is characterized by the following main features:

- Finance, taxation, banking, insurance, customs services and other public investment systems are under the control of the Ministry of Finance of Japan;
- Japan has a very high level of patriotism, loyalty to the country, government, ministries, companies, firms, institutions that signed the labor agreement and as a result, there is no staff turnover, including in the tax system;
- strict adherence to the principle of subordination in the interaction between the bottom-up management. The structure of predetermined indicators for the long term.

The European model differs from other models by the following features:

- There is a constant desire for economic integration between the countries of Europe. So if we look at some of the management systems in their economy, they are very close to each other. Therefore, their tax system is called the "European model" in world practice;
- There are unitary forms of tax activity, which can include uniform templates, approaches, interpretations, forms of tax returns, working principles.

Non-standard or adaptive models are typically applicable to tax systems in some small territories or islands, free economic zones (offshore zones) and a number of other countries (eg, Cyprus, Luxembourg, and the Maldives). These include various tax breaks and benefits, such as so-called "tax holidays."

In the American model: There are federal, state, city (local) taxes. The main feature of the federal tax is that the share of direct taxes in the federal budget is large. Personal income tax is a major part of the federal budget. In the United States, each individual has his or her own tax status: whether a couple fills out a joint or separate tax return is grouped according to marital status, and the taxpayer is granted certain benefits. The calculation of income consists of three stages: gross income (revenue); accrued income; taxable income, some deductions and deductions from gross income.

In the European model: The UK tax system is divided into five major groups: direct taxes; indirect taxes; local taxes; business tax; other taxes.

Of these, direct taxes have a high weight. In addition: - In the UK, income tax is different from other countries, where personal income tax is calculated on the basis of sheds;

- The highest of the indirect taxes is VAT, followed by excise tax;

- The UK tax system consists of centralized and local taxes; Centralized taxes include: income tax, corporate income tax, payroll tax, VAT, excise duty, customs duties and more. Local taxes: property tax, business tax, income tax on securities transactions, real estate taxes, etc.

Features of the French tax system. There are currently three major tax groups in France: the income tax payable at the time of receipt; consumption tax levied on income; capital tax.

VAT is one of the most important taxes in the French tax system. Some of the excise tax goes to the state budget and some to 247 local budgets.

France also has tax breaks and rebates. Local taxes and levies are divided into four main groups: land taxes or levies; taxes or levies on non-construction land; housing tax; occupation tax. Indirect taxes make up the bulk of France's state budget.

Features of the German tax system. The German tax system is characterized by the presence of federal, land and local taxes. There are many types of taxes in Germany, including: Federal taxes: alcohol tax, customs duties, capital movement tax, insurance tax, promissory note tax, consumer goods tax .

Combined taxes (federal and land): labor income tax, capital income and corporate tax, VAT, craft taxes.

Land taxes include property tax, land purchase tax, vehicle tax, beer tax, lottery tax, fire safety tax, and billiards income tax.

Municipal taxes include land tax, local consumption tax, dog owners' tax, and farm taxes. From them, income and crop taxes go to all three budgets.

In Germany, for the purpose of social protection, taxes are applied to classes, that is, taking into account the living standards of taxpayers, marital status, the number of children. In Germany, churches, boarding schools, kindergartens and hospitals are exempt from land tax. In Germany, local tax rates are set by local governments. Features of the Japanese tax system. In Japan, taxes are divided into state and local taxes. Of the state taxes, the share of direct taxes is the highest. Direct taxes include personal income tax, corporate income tax, inheritance tax, and land tax.

State taxes also include indirect taxes, such as consumption tax (VAT), alcohol tax, tobacco tax, fuel tax, customs duties and vehicle taxes.

Local taxes include: prefecture (city) taxes; municipal (urban-type areas) taxes.

The Japanese tax system can be divided into four groups:

- income tax;
- property tax;
- consumption tax;
- taxes on special products;

In Japan, the population is divided into ten groups according to the calculation of income tax: income from various percentages; dividend income; rent of fixed assets; business income; income of employed; income of retirees; income from the sale of forest products; capital gains; extraordinary income; miscellaneous income. Comparative analysis with the American model. Similarities between the tax system of the Republic of Uzbekistan and the US tax system:



- There are tax benefits and deductions.

In the United States, for example, personal income tax rates are similar to those in Uzbekistan, with three differentiated tax rates. There are currently four differentiated rates in Uzbekistan. Comparative analysis with the European model. The tax system of the UK country.

Currently, the UK tax system consists of five major groups:

- direct taxes;
- indirect taxes;
- local taxes;
- business tax;
- other taxes.

In both the UK and Uzbekistan, direct taxes have a high share of budget revenues. The main share falls on income tax. The difference between UK personal income taxation is that income tax is based on sheds.

The tax system of the German country. 249 In Germany, taxes are divided into three types depending on the budget: federal, land (territory) and local.

They have about forty types of taxes. Unlike our tax system, in Germany, the basis of budgets is the right taxes. Another difference is that in Germany, family circumstances are taken into account when calculating personal income tax. The tax system of the French country. The French tax system is close to our tax system.

In both countries, the bulk of the budget is VAT. The budget structure consists of central and local budgets.

The French tax system and the Uzbek tax system have similar tax collection features.

The tax system of Japan. In Japan, taxes are studied in four groups:

- income tax;
- property tax;
- consumption tax;
- Taxes on special products.

We divide them into national and local taxes. Personal income taxes are divided into ten groups. The group of consumption taxes is divided into licensing and registration taxes, stamp duty, taxes for the improvement of irrigated lands, taxes for the development of electricity sources, taxes for hotel services, taxes for meals in restaurants.

Conclusion.

In conclusion, the reduction of tax rates in recent years has made it easier and more convenient for businesses to conduct their business. However, there are many taxpayers who have tax arrears.

We believe that the following proposals will help to reduce the debt on taxes and fees and increase the efficiency of their timely and complete collection:

1. Tax arrears are common in Germany. This is especially true for small businesses. It is advisable to apply this concept in Uzbekistan as well.

It is important to keep in mind that small businesses with tax arrears will be reassured in the future.

2. In practice, taxes, including financial sanctions, accrued as a result of a tax audit of a criminal case shall be paid by the taxpayer to the deposit account of the competent authority that conducted the criminal case, but this amount shall not be reflected in the database of the tax authority. not reflected in the taxpayer's personal card. As a result, an automatic collection order is placed on the taxpayer's account and the taxpayer is subject to double taxation. It is advisable to make relevant amendments and additions to the Tax Code on this issue.

3. In foreign practice, there are some private companies that are engaged in the collection of tax debts. A system of collection of tax debts by the tax authorities in cooperation with these companies has been established. It is advisable to introduce this system in Uzbekistan as well.

4. In order to ensure timely payment of land and property taxes by individuals and increase their liability, for violation of the payment discipline, including the calculation of penalties for each day of late payment of taxes. we consider it expedient to impose a fine.

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