

BY INTRODUCING MODERN INFORMATION TECHNOLOGIES CONTRADICTIONS IN COLLECTION OF TAX ACCOUNT DEBT WAYS OF ELIMINATION

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Abstract

Based on the analysis of the advanced reforms being carried out today in our republic, it can be said that the urgent task is to implement fundamental reforms aimed at achieving timely collection of taxes from taxpayers, including business entities and individuals, as well as taking measures to collect existing tax debts at the expense of modernization of modern software products.

Further improvement of modern information and communication infrastructure in the tax service, development of information resources and information systems, provision of interactive services to citizens through further improvement of the existing electronic document management system with the websites of interdistrict courts for economic and civil cases and the Executive Bureau under the General Prosecutor's Office of the Republic of Uzbekistan forms the basis of innovations, implemented in tax authorities.

Keywords: taxpayer, business entity, individual, tax debt, software product, information resources, interdistrict courts for economic and civil cases, Bureau of Compulsory Enforcement under the General Prosecutor's Office of the Republic of Uzbekistan, tax service authority for electronic documents.

Introduction

It is known that the main part of the revenues of the State budget of the Republic of Uzbekistan is formed at the expense of taxes and fees. Taxes falling on time and in full amount serve to timely finance the cost part of all measures implemented at the state level, that is, the budget and target funds.

To further improve the economic potential of business entities, to create a mechanism that will be favorable to them in the future and allow to increase the revenues from taxes and fees to the budget, to ensure the investment attractiveness and financial stability of enterprises, and to increase the revenues from taxes and fees, the tax generated at the expense of debtor and creditor debts that directly affects it One of the urgent problems of today is to find reasonable proposals for ways to reduce debt and to develop practical advice and concrete solutions for developing their activities.

In this regard, the task of ensuring that taxes and fees are collected on time and in full is important. Ensuring timely payment of taxes is carried out by preventing tax debt as much as possible and effectively collecting it after it occurs.



At this point, we should note that special attention is paid to this issue in the Constitution of the Republic of Uzbekistan. Because it is written that "Citizens are obliged to pay taxes and fees established by law."¹

Therefore, reducing the tax debts of taxpayers and preventing the emergence of new debts, as well as controlling the arrival of taxes and fees to the budget in the specified period, is one of the most important issues that tax authorities pay attention to.

Currently, the following are recognized as the legal basis for collecting tax debt:

- sending a request to the taxpayer about the need to fulfill his obligations and about the measures to be taken in connection with the compulsory collection of the tax debt;
- in the event that the taxpayer does not submit a written application within ten days from the date of submission of the tax report, including an application sent through the personal office of the taxpayer, on the implementation of the accounting of the overpaid amounts of taxes to the account of the deduction of tax debt, penalties and fines for other types of taxes, relevant finance to independently submit a conclusion to the authorities;
- unconditional collection of the amount of tax debt in accordance with legal documents;
- in the event of the death of an individual with tax debt, the state tax service body in the place where the individual is registered and (or) the state tax service body of the place where his property is located, within thirty days from the moment of receiving information about the heir (heirs) of the deceased person, that there is a tax debt to the heir (heirs) must inform.

State tax service bodies, law enforcement bodies, financial bodies, banks shall inform each other in the manner determined by mutual agreement about existing materials related to tax violations and measures taken to prevent violations, conducted investigations, including interdepartmental electronic cooperation. informs using it, and also exchanges other information for the purpose of fulfilling the tasks assigned to them.

A number of shortcomings and problems are encountered in the process of interdepartmental electronic cooperation in the process of collecting tax debt from the property of the state tax service, economic entities and individuals, including:

- in collecting tax debt of individual entrepreneurs;
- collecting the tax debt incurred as a result of earning income in two or more places and submitting a declaration;
- non-existence of a comprehensive software product for recovery of property and land tax debt of individuals.

When formulating applications and lawsuits by the state tax service bodies, when focusing on property and land tax debt of individuals, applications are sent in electronic form by entering data into the E-SUD National electronic court information system of the inter-district civil court.

Based on the above, in order to collect tax debt and further improve the operation of software products, the following are:

-Continuous campaigning to our people about tax debt. Further intensify the delivery of news to taxpayers using television, radio and other mass media, as well as social networks;

¹ Constitution of the Republic of Uzbekistan. "Uzbekistan", 2023. - Article 63.



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- "Call-center" service not only provides tax advice to taxpayers, but also informs them about the existence of tax debt;
 - further strengthening of punitive measures against business entities with tax debt;
 - it is suggested to add the software product introduced in tax debt recovery based on the experience of developed countries.

References

1. Tax Code of the Republic of Uzbekistan.
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