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THE MAIN PROBLEMS OF REFORMING THE TAX SYSTEM

Abdurakhmonov H. T.

*Candidate of Economic Sciences,
Rector of ISMA University Fergana branch
Fergana, Uzbekistan*

In the context of the globalization of the world economy, the tax system undoubtedly remains one of the key sources for the formation of the state budget and stimulation of production.

Analysis of the problems of the tax system of Uzbekistan spoke on the need for reform. The following main directions of tax reform.

1. Reducing the tax burden. Without a significant reduction in the tax burden on businesses cannot raise the level of national economic competitiveness. The main problem here is not having to perform a really large in absolute terms, the state budget [1]. It seems that a solution to this problem is possible in two ways:

- Optimization and reduction of individual articles of the state budget:
- Substantial reduction in tax benefits, the establishment of rigid rules of their granting a categorical ban on the personal allowances.

2. Simplifying the tax system, which involves reducing the number of taxes, simplification of their calculation methods, changing the tax structure in favor of the simplest in terms of their calculation. An example of movement in this direction can serve as a simplified tax regime in Uzbekistan. It was introduced for small businesses and aims to reduce their costs for accounting and interaction with the tax authorities.

3. Aligning tax treatment for all taxpayers, primarily through the elimination of unjustified benefits. We are talking mainly about the so-called personal allowances – for individual companies, as well as benefits, criteria for the granting of which cannot be clearly defined, resulting in these preferences are the basis for evasion of taxes or to levy penalties supervisory authorities.

4. Strengthen the incentive role of taxes. For the more active use of tax incentive functions government must first establish clear priorities for economic development. For example, if one of these priorities is the creation of employment, the emphasis of taxation should shift from the taxation of income (primarily labor) for the taxation of costs (that is, toward increasing the share of indirect taxes). If the governments are important to encourage the introduction

of modern technology, you can use tax incentives to encourage investment and innovation, which today is virtually absent.

It is very important to refrain from providing benefits to individual companies. The practice of granting tax benefits to certain types of businesses (e.g., enterprises with foreign investment) are also usually not justified. Such benefits – firstly, a direct violation of the principle of fair competition, and secondly, encourage the use of different kinds of entrepreneur's schemes of tax evasion, and thirdly, mean more tax burden on non-concessional company. The practice of branch tax privileges and ambiguous, especially if it is non-system in nature. Providing tax incentives industries and sectors of economy is possible only in the long-term development strategy, where all development priorities and the means to achieve, them are linked to each other.

5. Improvement of mechanisms of change in tax laws and decisions in the areas of tax policy. Imperfection and instability of tax legislation are primarily associated with the imperfection of the system of acceptance and change regulations in the field of taxation. Changes in tax legislation are largely spontaneous, which adversely affects the stability of the development of the business sector. No accident that one of the central tasks of the present stage of tax reform – providing a direct action of the Tax Code and stability of tax legislation. Achieving this goal will help protect the rulemaking process from sudden changes, to ensure the decisions of skilled expertise that will enhance the quality and stability of tax legislation.

Adopted in 1997 Tax Code does not fully meet the new objectives and priorities of economic reforms. In the tax code has since been made 250 changes and additions. As a result, tax legislation lost its systemic nature. In addition, the tax system does not fully perform its catalytic function, overly complicated tax rules that impose additional costs on business.

In the process of drafting this document was a lot of work to organize, unify and simplify the tax laws, particularly in the areas of tax administration, painted many of the procedures of interaction between state officials and businessmen in the sphere of taxation laid down preconditions for the stabilization of the tax systematize the tax benefits, particularly inefficient and unneeded. Introduced sections governing the appeals and actions of their officials, which is very important in terms of protecting the rights of taxpayers.

Tax Code in the new edition is a document of direct action, which simplified the tax system by unifying the rules for calculation and payment procedure for certain taxes, ensured stability of the tax system, which allows entrepreneur's to reasonably predict the development of business in the medium term, as well as improved tax administration [2].

In addition, the prospects for tax reform in Uzbekistan may be associated with further changes in tax law and practice of tax administration. The priority areas include:

- a) reduce the tax burden;
- b) streamlining and reducing tax exemptions;
- c) simplifying and streamlining the structure, mechanisms for calculating and paying taxes.

References:

1. Tanzi V. and Zee H. Fiscal Policy and Long-run Growth. IMF Working Paper N96/119 (Washington D.C). October, 1996.
2. Tax Code of the Republic of Uzbekistan. T. : Adolat, 2015.

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THE SUBJECT OF THE ARTICLE: THE IMPACT OF THE WAR BETWEEN UKRAINE AND RUSSIA ON THE ECONOMY OF UZBEKISTAN

Abdusamiyev A.

*Second-year student of the Business Management direction
ISMA Branch of the Higher School of Information Systems Management in Fergana
Fergana, Uzbekistan*

Abduqodirov D.

*Second-year student of the Business Management direction
ISMA Branch of the Higher School of Information Systems Management in Fergana
Fergana, Uzbekistan*

Raxmonov S.

*Second-year student of the Business Management direction
ISMA Branch of the Higher School of Information Systems Management in Fergana
Fergana, Uzbekistan*

Найбільш виражено категорія обов'язку представлена Р. фон Ієрінгом у праці «Ціль в праві». Так, вчений відзначає, що «праву протиставляється обов'язок. Перше виражає, що щось існує для нас, друге, що ми існуємо для іншого». При цьому існування для іншого як сенс обов'язку – це лише один із моментів загальної цілі існування