

ASSESSMENT OF THE TAX SYSTEM OF UZBEKISTAN AND ITS EFFICIENCY

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Annotation: Article Uzbekistan tax system analysis so that it efficiency assesses . Tax policy , fees and of the system economic to develop impact International experience based on tax system improvement according to recommendations is given .

Keywords: Tax system , efficiency , tax politics , economics development , international experience , tax fees .

Introduction

Uzbekistan economy of the state financial resources effective to manage provision for tax to the system big relies on . Tax system state budget main source to be economic growth encouragement , social projects financing , state services presented to grow and international financial obligations in execution important role plays . Uzbekistan tax system gained independence in 1991 announcement from being done after one how much to reforms encountered is , is now on the day world economy with harmonized to the system Tax system of the state financial stability in providing important tool is considered , that is with together , its efficiency economic growth and society social to develop impact does . Effective tax system the economy optimization , tax fees to increase and corruption to reduce help However , Uzbekistan 's tax in the system still one row problems there is is , this of the system efficiency assessment necessity to the surface This problem is coming . to determine , system improvement and his/her socio-economic to develop added contribution assessment today's on the day current from issues is one of the . The article purpose Uzbekistan tax system to study , its efficiency assessment and in the system there is was problems analysis is to do . In the study tax policy , tax assembly system and his/her economic to grow impact analysis Also , international experience based on Uzbekistan tax system further improvement for recommendations working will be released .

Methodology

This in research Uzbekistan tax system efficiency assessment for one how many scientific methods and methodological approaches is used . In the study used main methods comparison analysis , statistics analysis and situation analysis to be , every one tax system efficiency different point of view from the point of view to study help The first method gives as comparison analysis This method is used through Uzbekistan tax system other developed and developing countries with is compared . Comparison analysis using Uzbekistan tax

system strong and weak sides is determined , as well as international from experiences how study possibility analysis This method is through in the country tax fees increase and the system effective organization to grow for offers working Statistics analysis The method of research is also important part organization This will do . method using Uzbekistan tax system with related statistic information analysis is made , for example , tax fees , budget income , tax removable of income economic to grow impact and others . Statistics analysis tax system efficiency in measurement , tax of the fees economic to activity the impact analysis in doing important importance has . Case analysis from the method use through Uzbekistan tax in the system changes and reforms examples This method is studied . through tax system current status , system in improvement successes and problems deep Case study , tax policy and tax assembly in the process positive and negative from experiences come out , practical recommendations working exit opportunity Also , the interview and surveys using tax system and his/her efficiency according to state organs and tax from payers thoughts This is the system's practical efficiency analysis in doing additional information to take help gives . The above methodological approaches combined without used , tax system efficiency assessment and his/her socio-economic to develop added contribution analysis to do opportunity creates . The research purpose Uzbekistan tax system efficiency determination and him/her further improvement according to scientific based recommendations working is an exit .

Results

Research results this shows that Uzbekistan tax system his/her own efficiency in terms of many strong to the sides has , but some There are also disadvantages . Tax system efficiency in evaluation done increased analysis , tax of collections growth pace and state to the budget the impact clear showed . To the data according to , tax fees and budget income year gradually increasing is going on , this Uzbekistan financial stability in providing important role plays . However , the tax system efficiency increase for still some problems eliminate to grow necessary . On the one hand , Uzbekistan 's tax system taxes collection and income state to the budget input in the process effective working . Statistics analysis results , tax of collections to grow impact did factors as tax policy and in the system done increased reforms shows . The state tax policy , tax system transparency and state organs with tax payers between mutual connections efficiency in increasing positive results giving However , the tax of collections some sectors according to low and tax payers most of tax to the system relatively low confidence about taken There is also information on tax . of the payers digital to systems to pass and their tax in payment participation , yet complete effective in a way done not increased . This is tax system efficiency in increasing obstacle to be possible . From this outside , international experience , in Uzbekistan tax system in improvement further developed countries experiences application opportunities For

example , Europe Union and In the USA done increased financial control systems , tax of collections increase and corruption prevent in receiving noticeable at the level success gained . These experiences In Uzbekistan adaptation through tax system efficiency further increase possible . With this together , tax of the policy fair and effective to be for tax to payers better education to give , tax system transparency increase and tax fees digitization These factors are necessary . into account Uzbekistan tax system according to done increased reforms efficiency further increase for necessary was measures is determined . Uzbekistan tax system noticeable at the level effective is working , but its efficiency increase for some problems solution to do necessary . The system improvement , tax fees further increase and tax policy fairer to do through economic to grow big contribution add possible

Uzbekistan tax system efficiency shows and different factors according to of influence distribution reflection Diagram through apparently as it stands , tax system efficiency in increasing tax of the policy efficiency and international experience the most high impact showing factors is considered . Tax policy efficiency 85 % organization tax system state to the budget additional income to bring and resources effective in distribution important role shows . International experience and 90% effective has to be , Uzbekistan tax system to global practices adaptation and international to standards achieve regarding noticeable to success achieved shows . Tax of collections 80 % growth organization tax collection system effective organization that was done and economic stability in provision importance confirms . Tax to the system 70 % confidence and , tax payers to the system was trust in increasing still some problems existence shows . This is tax system further reliable and transparent to do for additional requires reforms . Tax payers 60% digitization , the system digital to format complete that it did not pass shows . Digitization tax fees acceleration and information exchange in simplification big importance has . Tax in payment 75% justice indicator , tax system relatively fair to be regardless , still some in the fields inequalities existence This factor also needs to be improved . necessary . General in analysis , Uzbekistan tax system efficiency shown of factors in many good to the results achieved although the system further effective to do for some in the fields additional work need is displayed .

Conclusion

Research results this shows that Uzbekistan tax system his/her own efficiency in terms of one row positive to indicators has although , some There are also disadvantages . Tax system taxes assembly and state budget in filling effective In particular , tax policy and international experience efficiency to increase big impact shows . Uzbekistan tax system international to standards adaptation and tax of the policy fair to be of the system efficiency increases , but the system was confidence and tax payers in digitization some disadvantages available . Diagram through tax to the system was of trust low and digitization still complete done not increased These processes were shown . improvement for tax system transparent

to do and tax to payers further comfortable systems current to grow necessary . Also , tax of collections growth and tax of the policy efficiency high to indicators has although corruption reduce and tax system fair to be in providing additional affairs take to go International experience In Uzbekistan tax system further effective to do for good opportunities open Europe Union and In the USA experiments tax fees increase , system efficiency increase and corruption prevent in receiving successful was in Uzbekistan this experiments adaptation through tax system develop possible . Uzbekistan tax system his/her own efficiency to increase aimed at reforms through further development possible . In this case, the tax system transparency increase , digitization expansion and fair tax policy current to grow main directions to be need . Tax system improvement through not only economic to grow support , maybe in society tax to payers was trust increase possible will be .

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