

IMPROVEMENT OF THE SYSTEM OF SERVICES FOR TAXPAYERS BY THE
TAX AUTHORITIES IN UZBEKISTAN

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Abstract: *This article examines the organization of services for taxpayers by tax authorities, provides conclusions and recommendations. In the context of large-scale reforms in the long-term development of the country's economy, an effective taxation system and well-coordinated work of the state tax service are of particular importance.*

Key words: *tax authorities, taxpayer, service.*

Introduction. Over the years of independence, a tax system has been formed in our country that meets the principles of the market, systematizes the legislation and regulations of the Republic of Uzbekistan in the field of taxation, a new code has been adopted, modern methods and mechanisms of tax administration have been introduced, an integrated system of tax authorities and tax control has been created. The measures taken in this area are yielding positive results.

The Decree of the President of the Republic of Uzbekistan No. DP-5116 dated July 18, 2017 states that the imperfection of tax control mechanisms, including the identification of objects of tax audit without the necessary analysis, reduces the efficiency of detection and early prevention of tax violations.

Methods. This decree provides for the widespread introduction of modern information and communication technologies and advanced automated methods of analysis in the process of tax administration, a complete transition to electronic services without direct communication with taxpayers, especially with business, comprehensive assistance to taxpayers in fulfilling their obligations. the development of effective mechanisms and an increase in the legal culture of taxpayers, the application of modern methods of tax control are identified as important areas of reforming the system of state tax authorities (DP-5116, 2017).

Results and discussions. In order to continue the policy of introducing modern methods of tax administration, reducing the tax burden and simplifying the tax system on the basis of the Decree of the President of the Republic of Uzbekistan dated February 7, 2017 No. DP-4947 on the strategy for the further development of the Republic of Uzbekistan "Identified important areas of systemic reform". Therefore, one of the topical issues is the improvement of the mechanism for calculating taxes and the system of servicing taxpayers in the tax authorities. According to S.A. Giyasov (2020), the introduction of new technologies will reduce the time of service, the development of electronic tax services, the transition to an extraterritorial principle of service, and will save taxpayers' time. Integration of computing resources and storage in data centers will increase the quality and transparency of tax administration.

According to T.A. Efremova (2012), optimizing the work of tax authorities, achieving quality results by reducing labor costs and eliminating corruption are important factors in improving tax administration. For this, it is necessary to develop automated software products and electronic services between the administration and taxpayers.

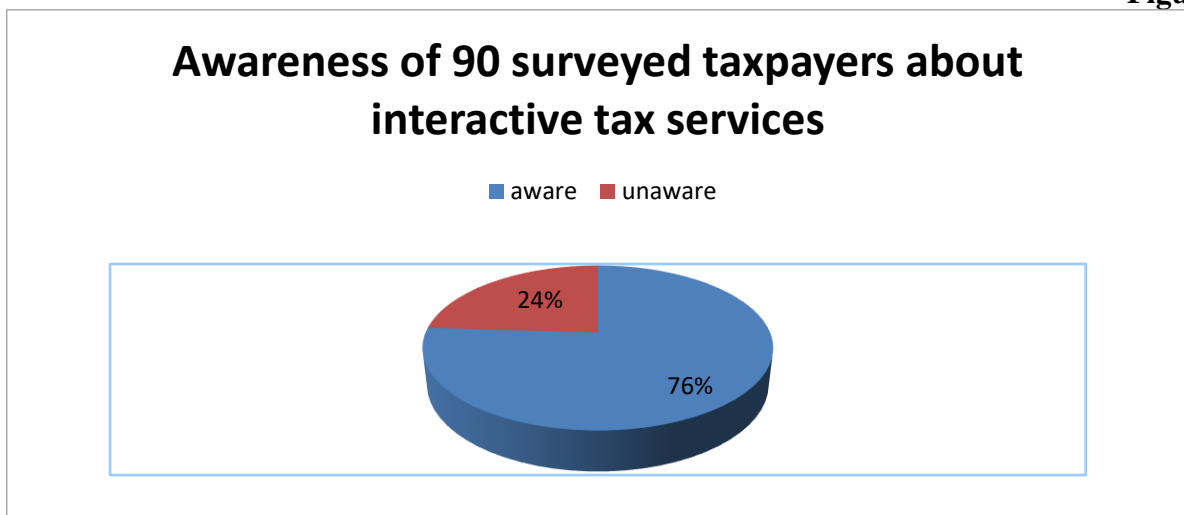
Popova L.V. (2011) studied the taxpayer services sector in the tax authorities of several foreign countries and expressed a number of opinions about the services provided to taxpayers in the studied countries, in particular, the network of taxpayer consulting services in the Canadian tax authorities is well developed. There is a single mobile network of consulting services with a single short mobile number (1-800) throughout the country. Sufficient funds are allocated from the budget to work with the media, and the services provided to these taxpayers make it easier for taxpayers to fulfill their obligations under tax laws. In order to obtain feedback from taxpayers in order to further improve the existing system of servicing taxpayers in Uzbekistan, existing problems in this area, a survey was conducted among taxpayers registered as taxpayers in the Fergana region. The questionnaire was organized in an anonymous form. a document in the regional DIS of the Fergana region, the second direction was a survey through Google forms (<https://docs.google.com/forms/u/0/>) and a proposal for voluntary participation in a survey in groups, the social network Telegram was discovered.

In total, 90 taxpayers, both legal entities and individual entrepreneurs, took part in the survey, including 44 taxpayers who took part in the survey conducted by the State Tax Inspectorate, and 46 taxpayers who took part in the survey on the Telegram social network. Of the taxpayers surveyed, 62 were legal entities and 28 were taxpayers.

The survey showed the following results:

Of the taxpayers surveyed, 68 knew about online tax services and 22 were unaware of online tax services (Figure 1).

Figure 1



How to find out about the news of the Tax Code of 90 taxpayers? 51 answered the question via the Internet, 23 via television and the media, and 16 via state tax authorities.

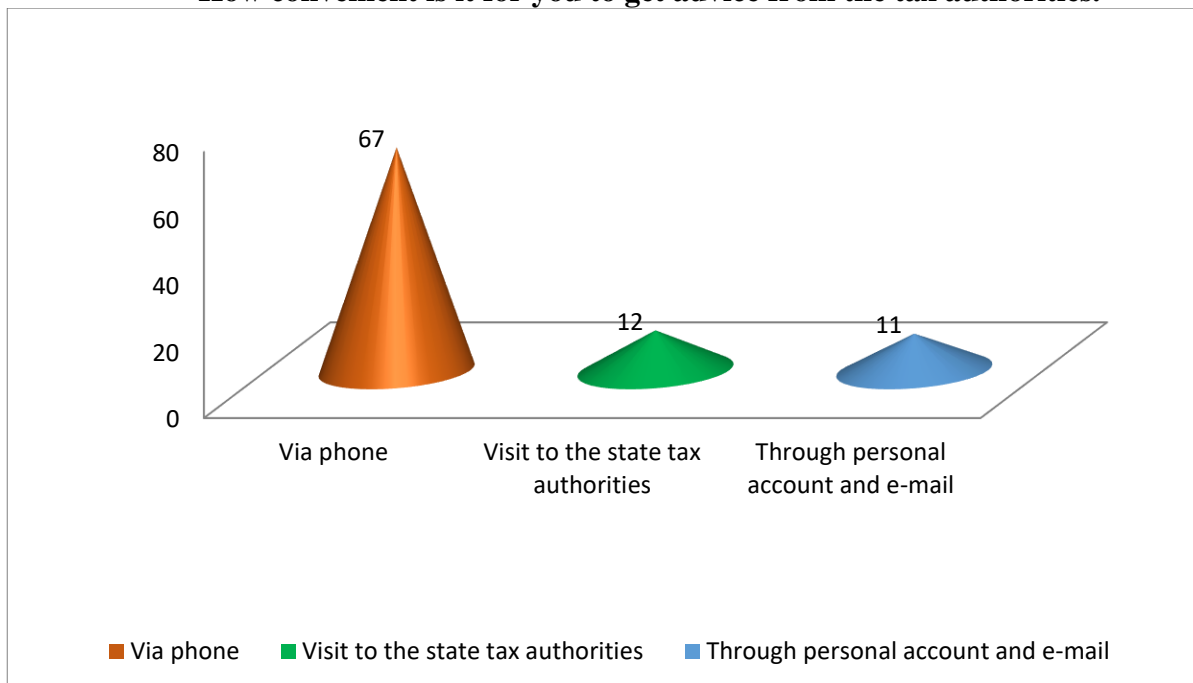
What other types of services would you like to see in the tax consulting department established by the tax authorities? 62 taxpayers provided accounting services and 1C software, 21 services for the calculation and payment of taxes, and 7 taxpayers provided legal services.

If you run into tax problems during your career, how would it be convenient for you to get advice from tax inspectors? To this question, 67 taxpayers said that it is convenient to get advice by phone, 11 taxpayers - through the taxpayer's personal account, and the remaining 12 taxpayers - at the state tax authority.

The study shows that out of 68 taxpayers familiar with online tax services, 62 are taxpayers with legal personality, and 25 out of 28 taxpayers who are not familiar with online tax services are taxpayers who act as sole proprietors.

Figure 2

How convenient is it for you to get advice from the tax authorities.



The position of accountant has been introduced in most of the existing taxpayers, and that the person acting in this position is the person who binds the relationship between the taxpayer and the tax authority. The main reason why an individual acting as an individual entrepreneur is not aware of interactive services is that the position of an accountant has not been introduced in most individual entrepreneurs.

As for the procedure for informing taxpayers about the news of tax legislation, how to find out about the news of tax legislation? I can say this because 51 people receive information on the Internet, 23 people receive information through television and the media, and 16 people receive information through the state tax authorities. The Internet works well where 51 taxpayers work, so taxpayers have less media coverage and fewer visits to state tax offices. We consider it necessary to further reform the Internet access system in all regions of the region.



Another important question in the survey was what other types of services would you like to see in the tax consulting department created by the tax authorities? Answering the question, 62 out of 90 taxpayers expressed the opinion that they would like to be provided with accounting services and 1C software. Obviously, in order to provide assistance to taxpayers who have problems with taxpayers under the 1C program, it is advisable to create service services for 1C software products in the regional state tax inspectorates.

From July 1, 2020, the use of e-invoices will become mandatory. According to the current procedure, payment for service operators (Tax Service - State Unitary Enterprise) is made by taxpayers in a money order. For the convenience of taxpayers, it should be possible to send a payment order through the taxpayer's personal account for payments to account operators (for example, tax payments). A unified platform of services for taxpayers will be formed and amenities will be created.

Awareness of taxpayers about the fulfillment of tax obligations is necessary for the timely payment of taxes by taxpayers. Therefore, it would be advisable for the tax authorities to regularly provide taxpayers with information about tax legislation through the mobile network and the media, as well as inform taxpayers about the services provided by the tax authorities.

One of the factors affecting a country's tax revenues is the degree to which taxpayers understand tax laws. It is, of course, possible to raise the level of taxpayers through high-quality service and simplification of tax legislation. To raise awareness of taxpayers about taxation,

It is necessary to identify the periods when the population watches the most TV programs on TV channels, and to attract the attention of taxpayers to them by developing programs devoted to tax news or tax legislation.

Improving the quality of services provided to taxpayers by employees of the state tax system is one of the key tasks facing the system today.

One of the leading slogans at the moment is "The Tax Service is a reliable partner of an honest taxpayer". The State Tax Committee has tried to make many of the services interactive in order to create convenience for taxpayers.

As of 01.01.2020, the taxpayer has the opportunity to use more than 27 types of services independently, without the direct participation of a tax inspection officer. However, my observations during my internship show that many professional accountants do not directly use these online services either.

The reason is that they do not know how to use this type of service, or there is a lot of interruption in the system. As a solution to this problem, I can suggest placing a commercial in an electronic personal account in order to teach the taxpayer the skills of using the service.

When a taxpayer enters his office through an electronic personal account, the DSI is displayed first, then the DSB, and then the phone number of the DSQ employee in charge of the service being used. This is defined as an internal DSQ rule.

Conclusion. Our current observation is that this filing process, which was tuned to quickly answer taxpayer questions, is disappearing. A taxpayer who is currently logged into an electronic personal account cannot find the phone number of the tax inspector responsible for the question. If the call is made to the DSI, it will forward the call to the CALL Center.

If in 20-30 minutes you can call the center at 1198, you will be connected to the department. If the officer in charge picks up the phone, it will interrupt and start moving from the beginning. This means that the tax system is spending our efforts on improving the quality of service. I suggest the

CALL-center to go its own way. It is necessary to restore the previous order in your personal account, enter the phone numbers of responsible persons at all levels and control their reaction to calls.

Taking the necessary measures to improve the knowledge and skills of employees of the State Tax Service in the use of information and telecommunication technologies will have a positive effect on the quality of services. The reason is that a good tax expert knows where, how and when to get a request from the taxpayer, and also saves time in this case.

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