

Improving The Quality Of Tax Administration Is A Key To Ensuring The Objectives Of The Individual Income Tax Reform

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Abstract – The article discusses the issues of improving the quality of tax administration in the Republic of Uzbekistan, personal income tax collection, the main problems of personal income tax taxation, increasing tax discipline of tax agents based on foreign experience, including increasing tax literacy and interaction with information, as well as the proposed reform of the personal income tax system, the introduction of a new algorithm for calculating and paying personal income tax, aimed at improving the mechanism of tax administration.

Keywords – Quality Of Tax Administration, Tax Reform Of Personal Income Tax, Increasing Tax Discipline, Algorithm For Calculating And Paying Personal Income Tax, Fiscal Potential Of Personal Income Tax.

I. INTRODUCTION

Currently, the issue of "creating new jobs in the country, increasing incomes and thereby reducing poverty by at least 2 times by the end of 2026" is identified as an important direction in Goal 79 of the draft Development Strategy of New Uzbekistan for 2022-2026 [1].

The process of globalization and digitalization, based on the widespread development of e-government, also places high demands on the field of tax administration. The world tax practice shows that at the heart of ensuring the flexibility of tax policy to modern requirements is the issue of improving the quality of tax administration.

Scientific research aimed at improving the quality of tax administration in the world tax practice reveals the directions of significantly increasing tax revenues by reducing the share of the shadow economy, reducing inefficient expenditures in tax administration. The results of the study show that in some countries the high level of tax revenues is associated with high tax ethics and culture and the stability of tax legislation, while in others the low tax revenue due to high tax burden, inefficient benefits and instability of tax legislation indicates problems in this system.

The Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated November 20, 2020 No. 736 "On additional measures to further improve the tax administration" [2] plays an important role in improving the quality of tax administration in the country, improving the tax administration of personal income.

II. LITERATURE REVIEW

A correct understanding of the nature and content of the quality of tax administration is important not only from a theoretical and methodological point of view, but also for the effective organization and management of tax practice. We can see that in the works of different authors there is no single approach in defining the content of the quality of tax administration (Table 1).

Table 1. Interpretation of the content of the quality of tax administration in the economic literature [3]

N	Authors	Interpretation of the content of the quality of tax administration
Foreign authors		
1.	Pessino C., & Fenochietto R.	Tax administration is a set of measures to determine the actual implementation of tax revenues based on tax payments, benefits and effective use of the current tax regime in accordance with the current financial legislation of the country and the prospects of the state's financial capacity based on tax revenues [4].
2.	Kuo C. Y.	Tax administration is an important aspect of ensuring state tax security in modern conditions. Its quality is that it takes into account the balance of taxpayers' ability to pay taxes or the income of the state [5]
CIS authors		
3	Sirazhudinova S.I.	Tax administration is an important indicator of the quality of tax authorities. Its quality is calculated by dividing the amount of actual receipts of tax payments by the maximum amount of the period under study [6].
4	Dyakova E.	The result of the activity of the tax administration is calculated by dividing the amount of taxes actually paid by the relevant budget tax revenue plan. Its quality is determined by the trends in the expression of budgeting tax revenues [7].
Public authors		
5	Berdieva U.A.	Tax administration is one of the main qualitative indicators of the organization of the tax system and the implementation of tax revenues in line with modern requirements [8].
6	Abdukulov D.R, Abdurakhmanov O.K	Tax administration is a responsible service that ensures the timely receipt of tax revenues in the budget. It is known that the amount of tax revenues is determined annually at the time of planning the state budget revenues. This process will depend on the level of accuracy of the financial planning [9].

Today, in the special economic literature and in the daily press, there are different views on the content and status of tax administration of personal income (Table 2).

Table 2. Interpretation of the content of tax administration from the income of individuals in the economic literature*

N	Interpretation of tax administration from the income of individuals	Authors
Foreign authors		
1.	Individual income tax administration influences economic efficiency through the formal employment of workers, as well as determining the efficiency of each state's tax revenues and income redistribution	Matteo Morino, Simone Pillegrino [10]
2.	The introduction of a single rate in the tax administration of personal income can fully cover the income and ensure the efficiency of income	Soren Blomquist, Laurent Simula [11]

3.	The administration of personal income tax requires, first of all, to take into account the role of revenues from this tax in the state budget and the importance of tax benefits in increasing the income of the population.	Harley L. Lutz [12]
Public authors		
4.	The tax administration of personal income is aimed at strengthening the participation and position of this tax in the structure of tax revenues of the state budget.	M.Khaydarov [13]
5.	Tax administration of personal income is a set of measures to ensure the stability of income received from any source of legal activity.	E.Gadoev [14]
6.	Tax administration of personal income is an activity aimed at the implementation of all its elements under this tax under the tax legislation.	R.Khusainov [15]

* Prepared by the author based on a review of the literature.

In general, the concept of "personal income tax administration" has been used since the formation of the tax system, but its content is still controversial, and the definition of this concept is not reinforced by legislation, which requires a description of existing approaches and their content. In this regard, it should be noted that the tax administration of personal income is a process of state management of the system of personal income taxation, aimed at ensuring the voluntary fulfillment of tax obligations through the introduction of a tax regime to achieve joint growth of taxpayers and tax authorities on an integrated organizational and legal basis.

III. ANALYSIS AND RESULTS

The result of the performance of tax administration functions from the income of individuals is reflected in the financial relations that arise in the process of collecting a certain part of their income in the state budget to form a centralized fund of the state. Tax administration of personal income, along with the formation of state budget revenues, also serves to ensure social stability and increase the activity of individuals.

Decree of the President of the Republic of Uzbekistan No. PF-5468 of June 29, 2018 "On the Concept of Improving the Tax Policy of the Republic of Uzbekistan" stipulates that its strategy and tactics should be developed to ensure the stability of tax policy. In order to fulfill this task, the President of the Republic of Uzbekistan adopted Resolution No. PP-4389 of July 10, 2019 "On additional measures to improve tax administration" and approved the "Strategy for Improving Tax Administration." Also, on the basis of this resolution, the main tasks and directions of the "Strategy for Improving Tax Administration" were identified. The strategy emphasizes the need to increase personal income tax payers by 1.5 times by 2021.

Measures to strengthen tax control and improve tax administration are an important condition for the successful implementation of personal income tax reform.

The principle of fairness of personal income tax can be ensured only if there is effective tax control over the correct calculation and timely payment of personal income tax.

It is worth noting the high level of tax administration in Sweden, which is structured as follows: for each taxpayer is issued an ID on the principle of account; it reflects all amounts of taxes paid and amounts of overpaid taxes withdrawn from the budget; the tax return is filled out independently by the tax authority, which has information on the taxpayer's income.

The high tax discipline of Swedish citizens is also characterized by the fact that it is explained by large fines in case of low tax payment. Conversely, in case of overpayment, the excess amount will be refunded with accrued interest.

Currently, shortcomings in the tax administration and tax control system in the Republic of Uzbekistan lead to an increase in the size of the "secret" economy and a reduction in the fiscal role of personal income tax. In general, the process of tax

administration is a basic component of the collection of taxes, enshrined in the tax legislation, ensuring the implementation of its main elements and providing for the implementation of tax reforms.

Compared to foreign countries, the current level of tax administration in the Republic of Uzbekistan is not high enough to ensure the full implementation of the fiscal function of basic taxes. Currently, the tax administration system of the country has a number of problems that can be divided into three main groups:

1. Low levels of tax discipline are one of the main problems that arise as a result of insufficient levels of tax control measures and liability for tax offenses. This problem is manifested in the presence of many "schemes" of tax optimization, as well as a significant amount of conscious and deliberate tax evasion, which leads to a decrease in tax revenues and, consequently, the revenues of the budget system.

2. Insufficient focus of the information function of the tax authorities aimed at preventing and preventing tax offenses. The tax legislation of the Republic of Uzbekistan, in particular, the legislation on personal income tax and the procedure for filling out the reporting forms provided for in it, is very complex and difficult to understand, especially for taxpayers who do not have special economic or financial education. Insufficient level of financial literacy leads to both unconscious tax evasion and inability to use legal methods such as tax breaks to reduce the tax burden.

Currently, a step-by-step solution to this problem is being implemented, in particular, there is a large amount of information on the official website of the State Tax Committee of the Republic of Uzbekistan. However, it is too early to say whether these measures are sufficient. In this regard, one of the important guarantees of the successful operation of the Spanish tax system is the practice of conducting extensive explanatory work among taxpayers, which reduces the risk of tax evasion or underpayment in cases of lack of financial literacy of taxpayers.

At the beginning of the year, every Spanish citizen is given a so-called "tax vector" instruction, which details how and at what rate all taxes payable this year will be paid.

Due to the complex and overly confusing system of calculating income tax payable in France, the tax authorities are responsible for calculating personal income tax. In order to inform the public, websites have been created on the Internet, where each taxpayer can calculate the amount of tax payable online.

3. Existence of administrative barriers. The process of cooperation with the tax authorities in the Republic of Uzbekistan is much more complicated in terms of the above-mentioned problems and organizational features of the legislative plan in terms of the need to submit documents and reports related to the payment of personal income tax. These complications not only make taxpayers reluctant to take advantage of the benefits provided to them, but also force them to evade paying personal income tax. Conscientious and tax evasion due to ignorance of legal norms is one of the main problems.

For individuals, one of the brightest examples of such evasion of personal income tax is the illegal lease of real estate, as well as illegal entrepreneurship, which does not always result from ignorance of tax legislation. In order to ensure the success of the proposed income tax reform in the near future, it is necessary to strengthen tax control, given the expected increase in the tax burden for certain groups of taxpayers, increase the effectiveness of liability for tax offenses in order to reduce the growth potential of the shadow economy. In addition, in the long run, the priority of the tax authorities in the system of income tax from individuals should be the prevention of tax offenses, the implementation of preventive functions. It should be noted that the high level of tax administration in this area in foreign countries, unfortunately, today can not be compared with the practice of tax administration in our country.

In foreign countries (Sweden, Denmark), the amount of personal income tax is usually calculated by the tax authorities themselves, who have access to all the information needed for the calculation. Currently, the tax legislation and practice of foreign countries (Denmark, Sweden) pays great attention to the level of tax collection by the tax authorities, to increase this level in the form of high penalties for incomplete or late payment, as well as interest on overpaid taxes during the year. The application of incentives is defined.

The structure of the USA tax system accurately describes the statement of Benjamin Franklin, one of the authors of the USA Declaration of Independence, that "there is nothing inevitable in life but death and taxes." The peculiarity of the U.S. tax

system is that a citizen of this state can avoid paying taxes only if he renounces U.S. citizenship, in which case he will have to pay personal income tax in the United States for ten years. "Confidentiality" of business is not the only way to avoid paying taxes.

There are many schemes that aim to evade taxes or hide the real size of the taxable base. Establishing a minimum official wage and paying most of it in an "envelope" is the most common tax evasion scheme in recent years.

Hidden wages have negative consequences for the budget system, including the budgets of state extra-budgetary funds. Evasion of personal income tax is also carried out in accordance with the Tax Code of the Republic of Uzbekistan, by paying compensation in lieu of part of non-taxable wages. Employees are also provided with cash on the basis of accountability, under which, in fact, wages are hidden.

At the same time, according to official data, a quarter of the actual salary paid in the Republic of Uzbekistan seems to be hidden. Therefore, the first step towards overcoming this negative situation should be to combat the proliferation of various tax evasion schemes, one of the most effective and quick ways to do so based on foreign experience could be commissions to legalize the tax base.

From September 2018, appropriate measures have been identified to legalize the amount of monthly wages and bring them to the subsistence level. The commissions on legalization of the tax base are called to combat "hidden" wages, wage arrears, and ensure the completeness of tax revenues. The work of the commissions should be carried out in the following order: taxpayers are divided into groups by type of economic activity, the average monthly payment per employee for each taxpayer is calculated. Then this figure for the first nine months of last year is compared to the average wage rate in the industry.

Thus, employers are identified who pay wages below the industry average, which indicates the concealment of the tax base on income tax levied on individuals. In this case, the commission analyzes the financial and economic performance, compares its performance with the performance of similar taxpayers, and if they are generally consistent and the indicators describing the level of wages of employees are significantly lower, such employer is invited to the commission meeting.

The purpose of convening this meeting is to encourage taxpayers to declare their actual paid wages. The tax authorities monitor the tax base of individuals on income tax, as well as compulsory insurance premiums, in respect of employers whose cases are considered in the commissions. At the same time, in the formation of the list of employers invited to the meetings of the commission, priority will be given to legal entities that did not work last year to legalize wages, have more than 50 employees and apply the general tax regime.

In addition to the average wage, it is advisable to take into account such indicators as the ratio of the salary fund to profit before tax, the share of the salary fund in revenue. These indicators allow us to assess the validity of the number of employees in the organization, as well as the degree of stratification of employees' salaries, because part of the unreasonably high salary of one employee can be spent on another employee in an "envelope".

The establishment of commissions is a very effective way of identifying disciplined taxpayers, as well as tax evasion schemes. However, their effectiveness often depends on the conscience of the taxpayer. Therefore, it should be understood that this measure is not sufficient. It is necessary to increase the efficiency of the tax authorities, including the development of tools to detect tax offenses against individuals. It seems expedient to include in the Tax Code of the Republic of Uzbekistan criteria that allow to determine the "schematic" nature of the operations performed by the taxpayer.

The following criteria may be the basis for a negative assessment of the activities of tax agents and may be provided by the commission:

- Existence of debts on transfers to the budget system on income tax from individuals;
- payment of less than the subsistence level;
- payment of wages below the average network in the relevant area;
- a significant reduction in income tax transfers from individuals compared to the normal tax period, etc.

One of the criteria for individual entrepreneurs is that if there is sales revenue in the VAT return, based on the analysis of the tax return, the income determined for them can be assumed to be zero. These criteria are similar to the criteria used in the

selection of taxpayers to review their activities in the commissions on legalization of the tax base. The establishment of the above signs established by law should serve as a basis for a more detailed analysis of the taxpayer's activities or on-site inspections. It should be noted that the scale of the shadow economy depends not only on the effective work of tax authorities, but also law enforcement agencies.

At the present stage, the state of law enforcement and the judiciary does not only allow the development of the tax sphere. It is necessary to introduce a system of tax control, judicial and law enforcement activities, so that the risk of clandestine activities is not covered by the income from it. In other words, penalties for concealment of the tax base, as well as the likelihood of detection of violations, should be highly valued by entrepreneurs and help to reduce and eliminate the "shadow economy".

The second step is to combat the contentious and problematic aspects of tax legislation and increase the tax literacy of the population. To do this, it is necessary to inform taxpayers through the media, the organization of educational lectures and seminars through the print media, sending information brochures.

Simultaneously with the reform of the tax rate scale, it is necessary to make a gradual transition to a qualitatively new level of tax administration, which is a key element of the new system of income taxation.

In the case of Sweden, it seems expedient to arrange for the tax authorities to have access to the data recorded by other authorities in a database containing information about each taxpayer. This allows the tax authorities to calculate the tax amount independently. It may also be helpful to organize logically free seminars and inform taxpayers about the rules and specifics of paying personal income tax by mail or online.

The problem of low levels of financial literacy can also be addressed through the organization of information cooperation between the population and the tax authorities, with the latter being given priority. In the example of Sweden, it is possible to organize a system of tax administration, where each taxpayer has a personal account with the tax authority.

It is necessary to ensure a well-coordinated work of government agencies to ensure timely receipt of the necessary information about the taxpayer, his income and property from the single database of tax inspections, which they need to independently fill out all reporting forms for taxpayers, automate the payment of the taxpayer. allows you to create notes containing information about the amounts of taxes that are available and the terms of their payment. In general, the solution to the problems of tax administration is provided by a combination of the following factors:

- Development of information technology to perform the functions of tax authorities;
- advanced training of tax authorities;
- timely exchange of information between the competent authorities and the tax authorities;
- organization of a single personal account of the taxpayer.

In order to improve the mechanism of tax administration, it is necessary to introduce the following algorithm for calculating and paying personal income tax, including in the framework of the proposed reforms to reform the personal income tax. Electronic interaction with tax authorities in the calculation and payment of taxes by tax agents should be carried out using special software during the entire tax period.

The tax agent shall transfer to the tax authority information on taxes calculated, withheld and transferred to the budget system for individual taxpayers during the tax period, together with documents confirming the transaction data. The tax authority shall carry out the current verification of the validity of the submitted documents and the calculated tax amounts by uploading the data to the database. The current inspection of documents during the tax period, in our opinion, will allow the tax authorities to reduce the burden slightly at the end of the tax period due to the declaration campaign. At the end of the tax period, tax agents provide the tax authority with information on taxes assessed / paid for taxpayers for the entire period, as well as information and supporting documents entitling taxpayers to provide tax benefits.

In this regard, in order to simplify tax administration, it is recommended to amend the legislation to allow the taxpayer to apply to any of the tax agents for the application of any tax deductions (or several tax deductions if appropriate). In this case, the application for a discount and supporting documents are submitted by the taxpayer directly to the tax agent, and by the tax agent in electronic form to the tax authority.

The information provided during the declaration season is checked by the tax authorities, a decision is made on the adequacy of the amount of taxes transferred to the budget system and the possibility of providing tax benefits, the final decision of the tax authority is formed and sent to the tax agent. The specified information provided in the section of taxpayers, if necessary, the list of grounds for this decision, including the amount of additional tax to be paid by the submission of additional supporting documents. The tax agent may provide additional explanations confirming the documents on such a decision, after which the tax authority shall make a final decision.

During the above process, it is necessary to ensure the transition to a fully electronic system to minimize its labor costs and to maximize the possibility of electronic processing of data / documents provided by mutual cooperation and tax agents, which must then be determined by the tax officer.

As for taxpayers who receive income from the tax agent from other places, in order to simplify tax calculation and increase the effectiveness of tax control, a single electronic allows you to download information about each individual taxpayer: the history of income for the tax period, as well as the amount of taxes paid it is advisable to create a database.

In addition, to ensure the effective operation of this electronic database, it is necessary to combine it with databases that can reflect data on income received from all government agencies (for example, changes in ownership of movable and immovable property), as well as sources of income for individuals the law should provide for the obligation of persons who are possible but do not fulfill the obligations of a tax agent to them to submit tax information (for example, in the conclusion of contracts of a civil nature) to the tax authorities.

The created electronic database allows the tax authority to calculate the amount of tax to be paid at the end of the tax period, forming a tax return for each taxpayer (taking into account the information received from the tax agent).

The taxpayer is obliged to appeal the decision of the tax authority only by paying the tax in accordance with the calculated amount or by providing additional explanations and documents. Transferring the process of calculating tax amounts and interaction with the tax authorities to the maximum electronic form for all taxpayers will facilitate the calculation of tax amounts, both in the proportional system of personal income tax and after the introduction of a progressive tax rate, as well as simplify the work of tax authorities.

It is planned to address the problems of tax administration, including the main directions of tax policy of the Republic of Uzbekistan for 2019 and 2020 and 2021, in particular, to expand the exchange of information required for tax control in this area. In cooperation with the tax authorities, it is planned to gradually move to electronic communication in order to minimize administrative barriers. With the transition to a progressive scale of taxation, the issue of tax administration is becoming more important for individual entrepreneurs due to the possible complexity of the calculation of personal income tax.

In this regard, it is advisable to simplify the tax calculation procedure as much as possible for taxpayers, which can be achieved in the organization of electronic interaction between taxpayers and tax authorities. It is advisable to organize electronic interaction on the principle of calculating the income received by taxpayers and submitting to the tax authorities the information necessary for the independent calculation of the amount of tax payable by the tax authority, notifying the taxpayer at the end of the tax period.

In Denmark, personal income tax is paid in the form of advance payments during the year and the overpayment is refunded to taxpayers at an additional 4% on the date of filing the tax return, the underpaid amount is taxed by taxpayers in the form of fines of 9% per month bodies.

Thus, under Danish tax law, it is more beneficial to pay more than to pay less income tax. Such a measure is one of the ways to ensure that taxpayers fulfill their fiscal obligations and functions to the maximum through taxes. All information on accrued and paid tax amounts is generated nationwide and stored in a centralized database, which includes information from all other sources that affect the formation of the tax base for each taxpayer, in addition to declarations and payment documents.

Thus, the specified database includes information on all goods crossing the Danish border, the movement of funds in the accounts of payers, transactions, funds in deposit accounts, and so on.

In general, the modernization of tax administration based on the rich positive experience of foreign countries will simplify the tax payment process and increase tax collection.

IV. CONCLUSION

1. Existing problems of tax administration lead to a decrease in tax discipline and, as a result, a decrease in the fiscal capacity and collection of income tax from individuals. In order to ensure the effectiveness of future reforms, the practice of personal income taxation should be faced with the important task of improving tax administration, aimed at effective control over the timely and complete payment of taxes, as well as simplifying the relationship between taxpayers and tax authorities.

2. In the Republic of Uzbekistan, tax administration from the income of individuals is more focused on addressing current fiscal needs, rather than ensuring the implementation of the strategic functions of the state's social functions, social justice and equality. This system does not meet the requirements of the country's socio-economic development prospects and needs to be improved.

3. The improved system of tax administration of personal income will have a number of advantages, including the introduction of the non-taxable minimum, the progressiveness of personal income taxation and the weakening of the tax burden with strict adherence to reasonable discounts, reduced income from personal income taxation and at the same time, an increase in income from the high-income strata of the population will to some extent ensure a balance between social justice and fiscal efficiency in the system of taxation of individuals. This will increase the disposable income of the low-income segment of the population, which will ensure the economic growth of the country through the growth of consumption and savings.

4. Development of relevant guidelines and instructions to ensure a new qualitative description of the personal income tax, taking into account the formation of the middle class in the country from 2021, poverty reduction and the introduction of the minimum necessary for the consumer basket and subsistence through the creation of transparent mechanisms for targeted management of the economy in market conditions? should. The development and prompt implementation of these guidelines will ensure the implementation of the principle of social justice in income taxation and increase the confidence of citizens in the future and success of the legalization of personal income and compliance with tax legislation.

5. It is necessary to increase the efficiency of tax administration of personal income and ensure mutually beneficial activities of taxpayers and tax authorities. At the same time, the confidence of taxpayers in the state will increase through an effective institute of tax administration.

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