



## The Role of Technologies on Teaching Students in Tax and Taxation System

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**Abstract:** *The tax system plays an important role in the development of the country's economy. Therefore, the introduction of an effective tax system in our country is one of the most important issues. In this regard, a number of measures have been implemented in our country in the following years, as in all sectors, to reform the tax system, to reduce the tax burden, and to improve the system of taxation of business activities. . In this article, the role of technology in teaching students about taxes and the tax system, as well as the reforms of the tax system in our country, the tax debt, and its elimination, are expressed by the authors.*

**Keywords:** *Tax system, taxation, tax burden, tax incentives, tax debt, legal entity, individual, tax policy*

The modern tax system is one of the main conditions for the rapid development of the economy, creation of favorable conditions for business activities, improvement of the investment environment, expansion of production and provision of services. In 2017-2021, in the "Strategy of Actions" on the five priority areas of development of the Republic of Uzbekistan, the issues of simplifying the tax administration and reducing the tax burden by expanding the tax base have a special place. Over the past years, necessary measures have been taken in order to reduce inspections of business entities and stop unjustified interference in their business activities. Procedures for unscheduled and alternative audits of the activities of business entities have been canceled, the form and terms of submission of tax reports submitted by entrepreneurs have been simplified. At the same time, due to the existence of a number of problems in the implementation of the tax administration system, the following important directions for the reform of the system of the state tax service bodies were determined: - wide introduction of modern information and communication technologies and advanced automated analysis methods into the tax administration process full transition to electronic services to taxpayers, first of all, to business entities without direct communication; - timely and reliable access to tax objects and the tax base to ensure that it is taken into account, to increase the responsibility of officials of competent bodies and organizations to provide reliable information related to taxation issues in a timely manner; coordination, effective tax mechanisms for the prevention of tax offenses to develop and increase the legal culture of taxpayers, to introduce modern methods of tax control; - through systematic analysis of the dynamics of macroeconomic indicators and the tax potential of regions, to fully cover the objects of taxation and expand the tax base implementation of effective measures to ensure; - all-round assistance to restore the activities of non-performing enterprises, to improve the financial condition of low-profit and loss-making enterprises, to strengthen the mechanisms of mutual settlements, to increase the tax debt expansion of the tax base by avoiding; - taxation issues, including by determining additional reserves for increasing the revenues of the republican and local budgets, financial bodies, interested ministries and agencies, as well as local state authorities further expansion of cooperation with the authorities; - carrying out systematic work on the selection and placement of personnel, filling the tax authorities with qualified

employees with high moral and ethical qualities, as well as promoting the prevention of offenses among employees to provide and create suitable conditions for them to serve.

In addition, in order to ensure "healthy competition" between business entities and to end "secret business": control-cash machines that provide online information about calculations to tax authorities an automated control system over cash receipts is being introduced through the application. In addition, in order to legalize real jobs, the state tax service authorities are assigned the tasks of systematic monitoring of the compliance of the reported and actual number of employees of economic entities. As a result of the implementation of the concept of improving the tax policy of the Republic of Uzbekistan, the tax burden on the labor compensation fund has been reduced, taxes on working capital have been optimized, mandatory allocations to state special funds have been canceled and legal entities the tax system was revised by reducing the corporate profit tax rate. At the same time, the following shortcomings and problems hinder the effective implementation of tax reforms, the creation of a healthy competitive environment, and the increase of business and investment activity in the tax system there are:-firstly, the principles of tax administration organization are outdated and do not provide comprehensive services to taxpayers, as well as voluntary fulfillment of tax obligations by them;-secondly, administrative costs (expendable time and money) remains high;-thirdly, there are no clear criteria and mechanisms for granting tax incentives;-fourthly, the community is aimed at reducing the level of secret economy, as well as encouraging processes of legalization of business activities tax control mechanisms are not perfect; - fifth, there are no uniform standards and software products that ensure the exchange of information between the taxpayer and tax authorities; - sixth, which reduces the quality of tax accounting, the expansion of the tax base and stable tax revenues inter-departmental information cooperation, which hinders provision, is weak; - seventh, there are systematic deficiencies in the field of training of highly qualified personnel and in the evaluation of the activities of tax authorities.

These shortcomings and problems prevent the rapid development of the tax system, the improvement of the efficiency of the tax administration, and the collection of taxes and mandatory payments at the required level. development of improvement strategy is of particular importance. Improvement of the tax administration and liberalization of liability for violations of the law played an important role in improving the business environment. Therefore, reforms aimed at creating a fair, transparent and long-term system in this regard are currently being implemented in our country. As a result, a completely new tax administration is emerging. Entrepreneurs feel the practical effect and result of this not in beautiful words as before, but in their daily activities. Today, according to the reduction of tax types and rates, first of all, the types of taxes will be reduced from 16 to 9, control forms will be reduced from 13 to 2. At the same time, the 3.2 percent levy on pension, school and road funds, which was a heavy burden for entrepreneurs until recently, was canceled. About 7,000 enterprises have been exempted from paying an average of 6 trillion in taxes annually due to the cancellation of these fees for extra-budgetary funds. So, they will keep that much money. Also, property, income and social tax rates were reduced by 2 times. If we express this through specific examples, the tax burden in the transport sector has decreased by 3 times, in the food industry by 2 times, and in the textile and electrical engineering industry by 20 percent. At this point, it is necessary to clarify one more issue. Last year, after the implementation of the new tax code, the participants of 23 special economic zones addressed the President with the question whether our previous privileges will be preserved or not. According to these questions, the entrepreneurs registered in the economic zones from February 2020 until the adoption of the law on special economic zones were guaranteed to maintain their privileges. According to the current law, these entrepreneurs are exempted from property, land and water taxes for up to 10 years based on the amount of investment. Now the profit tax will be added to these benefits, and almost 300 billion soums will be left at the disposal of enterprises per year. In short, since the first days of our country's independence, effective reforms have been carried out in order to improve tax administration and create favorable conditions for the development of entrepreneurship on a large scale in our society. It is noteworthy that a number of regulatory documents, laws, and legal documents related to business activities have been adopted, and their legal guarantees are being strengthened more and more.

Currently, the economic reforms implemented in our country are aimed not only at supporting business activities, but also at the extensive development of the taxation system.

Taxes are one of the most effective means of regulating the economy by the state. Accordingly, since the first years of independence, a number of reforms have been implemented in the tax sector as well as in all other sectors. The work in this regard is aimed not only at the collection of taxes and fees, but also at the formation of state budget revenues at the expense of reducing debt for taxes and other mandatory payments.

In this regard, our President Sh.Mirziyoyev noted the following regarding the reforms implemented in the tax system in our country: "Within the new tax policy, the tax burden on wages has been reduced by 1.5 times. As a result, the number of people working in the official sector increased by 500 thousand during the year.

The rate of value added tax was reduced from 20 percent to 15 percent. Due to this, 2 trillion soums were left at the disposal of taxpayers last year. This year, this number is expected to be 11 trillion soums. Having so much money at the disposal of entrepreneurs in one year, of course, gives them a lot of additional opportunities to develop their business.

As a result of our reforms, 93,000 new business entities were established last year, or almost twice as many as in 2018.

In the World Bank's "Doing Business" ranking, we rose 7 places and ranked 8th among 190 countries of the world in terms of the business registration indicator, and were among the best reforming countries".

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. Timely and full payment of taxes serves to finance all measures implemented at the state level, i.e. timely spending of budget and target funds.

To further increase the economic potential of business entities, to create a mechanism that will allow them to increase the revenues to the budget in terms of taxes and fees in the future, to ensure the investment attractiveness and financial stability of enterprises, to find reasonable proposals and to develop their activities, to develop practical advice and concrete solutions. exit is one of the most urgent issues of today.

In this regard, it is important to ensure timely and full payment of taxes and fees. Ensuring the timely payment of taxes is carried out by preventing the occurrence of tax debts as much as possible and by effectively collecting them after they occur.

It is worth mentioning that special attention is paid to this issue in the Constitution of the Republic of Uzbekistan, and Article 51 of it stipulates that "Citizens are obliged to pay taxes and local fees established by law".

Therefore, one of the most important issues of the tax authorities is to reduce the tax debts of taxpayers and prevent new debts from arising, analyze them and control the timely receipt of taxes and fees to the budget.

A number of foreign and local scientists studied the priority areas of improving the financial and tax system of our country, including some issues of tax collection.

Margherita Ebraiko, a foreign scientist who conducted research in this regard, emphasized the need to develop and encourage the collection of taxes and fees in the country, as well as to take strict measures against taxpayers who owe taxes. It is noted that this will have a positive effect on reducing tax debts and preventing their occurrence.

According to Martin Thompson, tax evasion cases of large companies have been increasing in recent years. This is explained by the high tax burden in the country. The existence of tax arrears of enterprises is directly related to the high tax burden. For example, the tax burden in the USA is 29.8%, in Great Britain 34.6%, in Germany 37%.

The reduction of the tax burden over the years allows to reduce tax evasion and tax debts in the future.

Foreign researcher Michael Brostek listed the following factors to improve the efficiency of tax debt collection, including:

- reducing the tax burden in order to prevent tax arrears in the country will lead to a reduction in tax arrears in the future;
- the strategy of collecting overdue taxes and fees will have a positive effect only within the specified period.

Marcel Fischer studied corporate income tax in his research. In doing so, the researcher studied the effectiveness of total tax arrears.

He noted that if tax evasion by large enterprises does not stop, the tax burden will have a negative impact on the activities of other small and medium-sized enterprises.

In this regard, Russian researchers S.N.Alikhin and D.A.Levacheva present the theoretical foundations of the tax debt collection mechanism in their study. According to him, it was emphasized that it is necessary to expand the tax base, as well as the complexity of collecting tax debt from the taxpayer, and the need to develop a mechanism for tax debt collection based on the financial situation of enterprises with tax debt.

In addition, I. G. Vinokhodova notes in her research that strengthening the process of confiscating the property of business entities with tax debts will be more effective in collecting tax debts.

I. Niyozmetov, one of the Uzbek economists, noted that the burden of VAT and property tax is mainly borne by industrial enterprises, which leads to an uneven distribution of the tax burden and a heavy tax burden on industrial enterprises. This makes it easier for business entities to pay taxes. This indicates that the tax burden is so heavy that it has a negative impact on the financial activities of taxpayers in a generally established manner.

At the same time, A. Ghiyosov, in his scientific research, introduced a procedure for determining that all accounts of a business entity should be focused on all accounts of a business entity if the collection order placed on the main account by the state tax service authorities is not fully executed within one month. emphasized the need to improve the norms of tax legislation aimed at increasing the level of tax culture in order to prevent tax evasion and to improve the administration of tax debts.

In our opinion, it is important to sharply reduce the collection of tax debts from business entities, to provide them with tax breaks and benefits, to protect the activities of taxpayers and individual entrepreneurs from the crisis, and to avoid excessive tax collection costs.

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