

## Effectiveness of Work Carried Out in Expanding the Tax Base of Local Taxes

**Ravshanov Khurshid Akramovich**

Surkhandarya regional Denov Institute of entrepreneurship and pedagogy  
Teacher of the Department of Finance and banking

**Abstract:** *in this article, local taxes are ways to increase the level of aggregation. The correct determination of the tax potential of taxpayers. The assessment of taxpayers ' tax potential, i.e., the level at which they are able to pay the taxes imposed on them, in turn affects the level of tax forecasting, while the affects the process of planning budget revenues. In this respect, it has been suggested that the correct determination of the tax potential of taxpayers is an important factor affecting the aggregation of taxes.*

**Keywords:** *tax traveler tax inspection, tax administration, financial control, tax audits, audit, tax audit, international standards of auditing.*

The economic development of society will depend on its internal mechanism on the one hand, and on the other hand on the nature of management, socio-political state, balance. Simply put, it is also directly related. Social policy plays a special role in this process. Social policy, in turn, is divided into internal and external cultural-educational, political, economic policy. Economic policy, in turn, applies in such types as finance, monetary, budgetary, tax policy, the integrity of which at the macroeconomic level becomes a key integral part of the activities of the legislative, executive and judicial branches. At this point, to dwell on the content of tax policy, as noted above, tax policy is an integral part of Economic Policy and is the activity of the state in the field of taxation, aimed at specific goals in a particular period. It is a set of measures that are carried out in a comprehensive manner by the relevant competent authorities of the state, aimed at introducing taxes, creating a legal framework for taxation, forming a mechanism for working on issues and tax-free payments. The tax policy defines such issues as the features, directions of the country's tax system, what taxes are introduced, ensuring the ratio between them.

Today, the legal basis of the tax policy of the Republic of Uzbekistan is determined by the Constitution of the Republic of Uzbekistan, the tax code of the Republic of Uzbekistan, the law of the state tax service, other tax-related laws, decisions of the government, presidential decrees and



other regulations. Currently, the basis of the tax policy of our republic is five principles of Economic Development, developed by our president and successfully reflected in practice. Tax policy is organized on these principles, effective measures in the field of taxation are carried out.

Also, in ensuring the stability of tax policy, its strategy and tactics should be developed. Taking into account the nature and duration of the activities to be carried out, tax policy is divided into: tax policy strategy and tax policy tactics.

The most important issue should be the supervision of the head and responsible employees of the tax authorities at all levels, before an itinerant tax audit, during the inspection process and after the inspection, that various corruption-causing situations are not allowed. The reason is, if any instances of corruption in the case of an itinerant tax audit are allowed, the employee's liability will inevitably be ensured, as well as the authority to investigate from the tax authorities will be withdrawn in the future. An itinerant tax inspection is carried out in cases where one of the following grounds is available.

When there is information about tax violations in the activities of taxpayers (tax agents) who do not belong to a high level of risk category, identified according to the result of the analysis software product;

- when appeals are received from individuals and legal entities, as well as from the court and law enforcement agencies on cases of violation of tax legislation in the activities of taxpayers, except for anonymous appeals;
- when information about tax offenses is published in the media;
- when there is a need to study the discrepancies and errors detected in the process of the chamber tax inspection outside the location of the tax authority.

In cases where there are established grounds in this paragraph, a business entity and its associated objects are studied, in which a traveling tax audit is carried out by the officials of the tax authority. The fact that the appeals of individuals and legal entities are not anonymous, the presence of a sales or service office or a production facility is analyzed without interfering with the activities of the subject.

An act of an itinerant tax audit includes a completed form of The “Book of registration of inspections” (when the paper form is filled in – the reason the electronic form is not filled out) or when the book is not provided – a corresponding entry is entered by the verifier that it is not provided.

In the event that an official conducting an itinerant tax audit refuses to complete the audit registration book, the taxpayer has the right not to allow his or her itinerant tax audit.

The results of the inspections carried out are entered into the unified system of electronic registration of inspections by the tax authorities within three days after the completion of the inspection.

In preventing similar cases, France has imposed a limit on payments between citizens and entrepreneurs, as well as entrepreneurs with each other in the form of cash, which exceeds 1000 Euros. In Austria, however, the construction industry is prohibited from paying monthly salaries in



the form of cash (except for obvious reasons).

It is known that the main goal of reforming the tax system is to further develop production and achieve stabilization of the economy by reducing the tax burden on taxpayers. In each country, too, this goal is achieved only through the implementation of a consistent tax policy. In recent years in our republic, special attention has been paid to tax reforms, a trend aimed at radical reform of the activities of tax authorities, simplification of tax legislation and support of business entities has been regularly implemented.

The correct determination of the tax potential of taxpayers. The assessment of the tax potential of taxpayers, that is, the assessment of the degree to which they are able to pay the tax payments imposed on them, in turn, affects the level of forecasting taxes, affects the process of planning budget revenues. In this respect, the correct determination of the tax potential of taxpayers is considered to be one of the important factors affecting the aggregation of taxes.

The degree of development of the tax culture of taxpayers. The unambiguous income of tax revenues to the budget often also depends on the level of tax culture of taxpayers. The development of tax culture, in turn, has a positive effect on the decrease in tax flows. The ability of taxpayers to pay their taxes with proper awareness, provide timely tax reports, and avoidance of tax evasion serves to increase the aggregation of taxes.

The level of proper organization of the planning of the tax payment process by taxpayers. In many ways, the timely fall of taxes on the budget is due to the fact that the correct Organization of the fulfillment of tax obligations by taxpayers, that is, the organization of timely payment of taxes, provides for the process of falling tax revenues to the budget, making it possible to reduce taxpayers' Debt to the budget. Because, planning to pay tax revenues also requires the formation of financial resources equal to the tax obligations of taxpayers. The planning of financial resources for tax payments, which must be paid by taxpayers, is obtained from the payment of financial and other fines for non-payment of taxes on the other hand, if on the one hand the tax reduces immortality.

## References

1. Yefremova T.A. Razvitie nalogovogo administrirovaniya v Rossii: teoriya, metodologiya, praktika. Dissertatsiya na soiskanie uchenoy stepeni doktora ekonomicheskix nauk. 2017MGU. Saransk. str. 366.
2. O'zbekiston Respublikasi Soliq kodeksi- Toshkent: G'afur G'ulom nashriyot uyi 2020
3. Toshmatov Sh, Ro'ziyev G'. Soliq tekshiruv usullari: O'quv qo'llanma.- T.:Yangi asr avlodi, 2011.
4. O'zbekiston Respublikasining Soliq kodeksi. Rasmiy nashr – O'zbekiston Respublikasi Adliyavazirligi. – T.: «Adolat», 2017 y

