

IMPROVEMENT OF VALUE ADDED TAX ADMINISTRATION IN THE CONTEXT OF THE DIGITAL ECONOMY

Urazmatov Jonibek Musurmanovich

Senior lecturer of the Department of Economics, Gulistan State University

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Abstract. *The process of economic liberalization, the aggravation of fiscal policy problems and the increase in the tax potential of taxpayers, the use by the state of effective means of modernizing the tax system in many ways, the distribution of added value also directly depends on the organization of an effective tax mechanism. It is important to study the directions of organizing an effective tax mechanism for the distribution of added value as a separate direction of the reform of the tax system, which today causes a lot of discussion. Based on this, this article discusses the issues of value added taxation.*

Keywords: *national economy, budget, state budget, local budget, budget system, budget revenues, budget expenditures, tax, tax system, value added tax, fiscal policy, macroeconomic stability.*

Introduction. In order for enterprises to function effectively, it is necessary that all elements of the economic mechanism work perfectly. It is in this direction that special attention should be paid to the procedure for calculating and paying value-added taxes. Studying the experience of developed countries in improving the system of calculation and payment of value-added tax is a priority.

President Of The Republic Of Uzbekistan Sh.As Mirziyoev noted," tax administration should be such that even if the value-added tax is widely introduced, this condition is not necessarily and is necessary to lead to an increase in the price of consumer goods " [1].

The introduction of Value Added Tax into the tax practice of our republic has created a stable source of formation of state budget revenues. Value Added Tax is the most basic financial resource, as in many developed countries, in the formation of state budget revenues of our republic. From this, the existing problems in this tax mechanism have a serious impact on the tax system and the formation of state budget revenues.

The fact that the theoretical, methodological and practical aspects of the issues of effective formation of the tax mechanism for the distribution of value added in Uzbekistan have not been sufficiently studied as a special, independent object of study determines the relevance and scientific and practical significance of the chosen topic.

Literature analysis. Currently, the concept of the "tax mechanism for the distribution of value added" in the practice of our country solik is extremely controversial in the economic literature. The main reason for this is that this phrase is derived from foreign experience and research, the translation of which has not always been anic.

Our scientists and practitioners, who make a worthy contribution to the development of the national tax system and taxation practices of our country, are also in a hurry. For Example, I.Zavalishina, in her manual "taxes: theory and practice", states that VAT is placed on top of the product without adding to the sale price and paid by the buyer, which does not affect the costs and profitability of timely production; the object of tax totality states that the determination of the product at a single tax rate during the entire production process prevents the accumulation of the

tax amount at the final stage of product sales and prevents repeated accrual in the taxation process; VAT also performs the function of integration using the maintenance of a single tax policy of all types of states[4]. T. S. Malikov believes that because VAT is considered a consumption tax, its ideal base, i.e. total final consumption costs, are stable for some time during business cycles, implying that the VAT base is also stable[5]. O. In practice, olimzhonov dwell on his research on the fact that VAT revenues are sometimes calculated much more impressively in relation to GDP or final consumption [6]. A. Zhuraev is usually a turnover on the realization of the VAT object, and from the existing approaches to calculating the tax base (type of value added, type of income and type of consumption), the type of consumption will dwell on his research on the most widespread use. In his opinion, VAT is usually not intended to tax value added or income, but rather to tax consumption, and is calculated by the value of each transaction carried out, that is, the goods or services sold (purchased) (excluding the value of the goods and services provided) [7].

Russian specialists A. Perov and A. Tolkushkins VAT is a category of economic value that forms a certain economic relationship in itself. It is believed that such an economic attitude is expressed by the action of value[9].

Researcher Sancak C. "...in its essence, VAT is considered a consumption tax because of its ideal base, that is, the total final consumption costs are stable for some time during business cycles, which implies the stability of the VAT base as well"[10].

Despite the fact that a number of studies have been carried out on the methodological basis of calculating VAT and transferring it to the budget, such issues as the stimulating function of VAT and, at the same time, its role in reducing the scale of the hidden economy remain insufficiently studied.

Methods of research. The methodological basis of the study is the laws and regulatory documents of the Republic of Uzbekistan on the directions of formation of an effective tax mechanism for the distribution of value added in the Republic of Uzbekistan, fundamental works of the president of the Republic of Uzbekistan, forecasting of tax revenues of the state budget, state tax policy, economic theory and socio-economic systemology.

In the process of scientific research, a gurukhlash, a systematic comparative taxing and Ridge approach, economic-mathematical models, correlation, regression, expert and comparative taxing, forecasting, statistical development of data, methods of gurukhlash and other modern methods are used.

Main part. Since the issue of improving the practice of levying Value Added Tax is a vital necessity, it is important to scientifically substantiate the Effective Ways and prospects for its provision. Therefore, in the closing chapter of our dissertation research, priority is given to research in the following areas:

- Justification of a new approach to the practice of taxation of enterprises in the Republic of Uzbekistan based on "the effectiveness of Public Policy and the Coordination of measures of the system of optimization of tax obligations of enterprises;
- scientific justification of the directions of improvement of the value-added tax administrator in the conditions of the digital economy;
- improvement of the practice of charging Value Added Tax-Research of the methodology for developing a comprehensive-targeted program and forecast of circulation.

In the context of the severe socio-economic changes carried out in our country, the reliance of the state development platform on "result-oriented economic reforms" increases the importance of the modernization of the tax system, as in all spheres, and through it further increased the importance of the justification of the directions for improving the financial and economic activities of enterprises.

The content of the concept of "result-based tax reform" is based precisely on this instruction, which means the modernization of the tax system, the conceptual foundations of improving tax policy, the gradual provision of positive results that must be achieved by bringing to life the effective means of tax administration. It is known that tax reform-as one of the effective means of regulating economic processes of the state-expresses in itself the sum of measures based on the improvement of the economic, legal and organizational-control system intended for the future in the field of taxation.

The growing importance of research on the areas of improvement of Value Added Tax Administration in the conditions of the digital economy is also directly related to the fiscal devaluation policy implemented in our country since 2019.

As the main factor in the implementation of this policy in our country is the implementation of the fiscal base in the context of the digital economy and innovation development in order to provide full financial support for the growing need and socio - economic obligations and guarantees of the state, relying on curved taxes and, mainly, Value Added Tax (VAT). It is for this reason that we found it necessary to dwell on this issue in our research.

The study focused on the following:

- coverage of the features of the stages of development of VAT practices in the conditions of fiscal devaluation policy in the country;
- Assessment of the current state of the VAT administration and interpretation of its problems;
- Justification of directions for improving methods of calculating VAT.

VAT is an integrated chain, multi-stage(step)Tax established for consumption. A rough stage (step)means the taxation of goods in the process of each change of ownership of a property to a lilik commodity. The collection of the tax is carried out in the manner of making partial payments. At any stage of the commodity movement, the payer covers his expenses and adds a tax to the newly created value. In the general conclusion, the entire amount of VAT is included in the price of the goods that can be purchased by the final consumer (the payer in reality).

Thus, in essence, VAT is paid not by legal, but by the payers in the settlement. The payers in this process are also considered collectors of taxes at the same time, and this situation is extremely effective for the state. Until the final sale of the goods during the continuous chain, each seller is the collector of VAT. In this case, the seller in question deducts from his income the VAT paid on the purchase of goods. In this case, the principle of the fundamental nature of VAT –the source of accounting, that is, the accounting of "VAT paid" at the expense of budget funds in the conditions of the presence of "received VAT", is manifested. It is then that systemic interaction and dependence in the economic nature of VAT are expressed.

One of the most important advantages of VAT is that it is imposed as a necessary condition for joining the Common Market – a factor of a political nature. It was this factor that influenced the rapid popularity of VAT in European countries. Currently, this tax is introduced in every state that is a member of the organization of European Economic Cooperation.

Among the positive aspects of VAT, it should also be noted its neutrality in relation to the situation in the system of commodity production and distribution in the country. In a different way from the "cascade effect" of the turnover tax, a continuous chain of producers and consumers of goods in VAT maintains a state of indifference with respect to the number of intermediaries involved in the movement of goods from the manufacturer to the last Consumer.

VAT is unchanged in relation to the specific organizational and collective forms of enterprises participating in the process of production and distribution of goods. Where is the product while other conditions do not change: regardless of whether it is produced in a public or private enterprise, in a large or small firm – VAT remains unchanged. All this is an important differential aspect of the "correct", "fair" tax in countries where the optimal distribution of resources is determined by the free-play condition of market factors.

The neutrality of VAT is also manifested in relation to the period of consumption of the commodity (whether it is immediate consumption or consumption extends for a period of time). According to the general regulation, VAT does not reduce the norm of net profit, even if it reduces the absolute amount of profit from savings. Other taxes, such as a profit tax, reduce the norm of net profit. In this content, VAT is a tax that stimulates investments, economic growth.

The tax base of VAT is a part of the value of goods arising at the next stage of commodity movement. The highlight of the value added at any link in the production and sale of a product allows:

- 1) to strictly limit all elements of the commodity price, and this makes it possible for the manufacturer to obtain information on the content of production costs;
- 2) to solve the tasks of Macroeconomic Planning and estimation of important economic indicators, since in the process of calculating VAT, the state receives information on the rates of turnover of industrial and commercial capital;
- 3) provides the official government with the opportunity to generate income until the goods reach the population – the sole and final consumer, who pays the full amount of VAT.

As a result of the introduction of new technologies in the tax administration, it is positive that revenues from Value Added Tax are growing despite a decrease in the tax rate.

Маълумки, ҚҚС ни ҳисоблаш усулини танлаш мазкур солиқ тури бўйича солиққа тортиш тизимини шакллантиришнинг ўта мураккаб ва маъсулиятли босқичи ҳисобланади.

The theory and methodology of the structure of VAT confirms the existence of the possibility of applying one of the following four methods of calculating the tax: the direct and indirect additive method, the direct chegging and the indirect chegging methods.

The first and second methods of calculating VAT, that is, methods based on balance, require the determination of profit. However, in the economic balance of taxpayers, the transactions on sales are not distributed by the types of commodity products, it is not clarified on which of them exports are envisaged and for which it is necessary to calculate VAT at a zero rate. The fourth method allows you to use a stratified rate. The third method is convenient for a single standard tax rate. In practice, it is extremely inconvenient for taxpayers to calculate the value added every month, since their purchases and sales volume can fluctuate quickly over time. Payers can have large reserves that vary depending on seasonal fluctuations.

The value added tax bill is provided to the state tax service authorities at the tax accounting place no later than the 20th day of the month following the tax period each month. Tax period-a month.

Value added tax payments are made no later than (from the 20th of each month) in the terms of submission of the report.

In order to positively solve this problem at Fast Times, the need was established by our government to carry out the following activities of the VAT administration:

- Introduction of the system of mandatory registration of VAT payers;
- introduction of a special system of VAT-accounts;
- The development of a new mechanism for taxpayers to make calculations with the budget system, which allows to simplify the administration of VAT.

In general, it is necessary to introduce an additive concept of taxation of added value, and this measure ensures compliance with the tax period established by the tax legislation, as well as full and reasonable accounting of monthly tax obligations.

As one of the effective tools of VAT administration – in order to improve the efficiency, improve the efficiency of Labor consumption in the formation of the tax base and determination of the tax amount, ensure the correctness and reliability of the results of VAT calculation - we consider it necessary to establish the use of the analytical register "Journal of VAT calculation". However, it should be noted that this document, without a strict, mandatory form of reporting form, enters into the internal documents of the enterprise, and its form must be approved in the order "on the accounting policy of the enterprise".

The introduction into practice of this analytical register allows not only to accelerate the calculation of the amount of VAT at the end of the corresponding tax period, but also to increase the validity and objectivity of the measures of internal corporate control of the registration of each VAT payer.

Conclusions and suggestions. One of the somewhat effective directions for improving the current methodology for calculating VAT – the application of the additive concept of taxation of value added-takes the field, since it fully corresponds to the essence of VAT, increases the efficiency of accounting work, reduces the risk of errors in calculating taxes, simplifies the documentation procedures for taxing operas. In improving the methodology for charging VAT - the scientific justification of the directions for the development of a complex-targeted program and forecast for improving the practice of charging Value Added Tax is important.

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