

DIRECTIONS FOR IMPROVING TAX POLICY IN OUR COUNTRY***D. Jabborov****Jizzakh Polytechnic Institute**Teacher of the Department of Economics and Management****U. Khojabekova****Student of the Faculty of Cyber Sports*

Annotation: This article analyzes the current state of tax administration in Uzbekistan, identifies existing challenges, and explores priority directions for its improvement. The necessity of modernizing tax administration through digital technologies, ensuring tax equity and transparency, and enhancing taxpayer cooperation is substantiated.

Key words: tax administration, tax reform, digital tax system, fiscal policy, tax burden, taxpayers.

Annotatsiya: Ushbu maqolada O'zbekistonda soliq ma'murchiligining hozirgi holati, mavjud muammolar va uni takomillashtirish bo'yicha ustuvor yo'nalishlar yoritilgan. Zamonaviy raqamli texnologiyalar, soliq yuki adolatligi, shaffoflikni ta'minlash va soliq to'lovchilar bilan hamkorlikni mustahkamlash orqali soliq ma'murchiligini modernizatsiya qilish zarurligi asoslab berilgan.

Kalit so'zlar: soliq ma'murchiligi, soliq islohoti, raqamli soliq tizimi, fiskal siyosat, soliq yuki, soliq to'lovchilar.

Tax policy is one of the most important tools in financing the economic activity of the state. Tax administration is a necessary mechanism for the effective implementation of this policy in practice. In the context of liberalizing the economy of the Republic of Uzbekistan, improving the business environment and ensuring fiscal stability, improving tax administration is recognized as one of the important tasks.

In recent years, significant reforms have been carried out in this direction: tax rates have been reduced, a new Tax Code has been adopted, and digital technologies are being introduced. However, there are still existing problems in the system, and it is necessary to improve the efficiency of tax administration by eliminating them.

Tax administration is the practical implementation of tax policy, that is, the system of organizing the taxation process, registering taxpayers, accepting declarations, calculating, checking and collecting payments. Effective tax administration ensures the following aspects:

fair distribution of the tax burden;

stability of budget revenues;

favorable environment for entrepreneurs;

taxpayer confidence and legality.

Tax administration in Uzbekistan is carried out on the basis of the following principles:

voluntariness (confidence that taxpayers will fulfill their obligations on time);

understandability and transparency (normative documents are being simplified);

digitalization (my.soliq.uz portal, mobile applications, automated settlement systems).

In recent years, the following positive results have been achieved:

A single register of taxpayers has been created;

Simplified tax regimes for small businesses have been introduced;

Online cash registers (OCRs) have been introduced;

The number of tax audits has been reduced and monitoring based on risk analysis has been strengthened.

At the same time, the following problems still exist:

High share of the hidden economy among some taxpayers;

Weak material and technical base of regional tax departments;

Sometimes excessively bureaucratic approach of tax authorities;

Low level of legal literacy of taxpayers; Incomplete integration of some digital platforms.

Directions for improving tax administration:

1. Deepening digitalization

oEnsuring full integration between tax and financial information systems;

oStrengthening risk analysis based on artificial intelligence;

oPhase-by-step introduction of the e-audit system.

2. Strengthening dialogue with taxpayers

oExpanding online platforms that provide advice to taxpayers;

oStrengthening interactive services through applications with a convenient interface;

oOrganizing tax literacy training courses for entrepreneurs and the population.

3. Improving the legal framework

oSimplifying tax procedures;

oContinuous analysis of tax benefits for small and medium-sized businesses;

oEnsuring clarity and stability in legislation.

4. Strengthening the fight against the shadow economy

oWidely introducing the electronic invoicing system;

oStrengthening control over the trade of valuable goods;

oReducing cash turnover by monitoring cash discipline.

Conclusion. Tax administration is an important link between the state and society. In Uzbekistan, the improvement of this system will increase the quality of service to taxpayers, reduce the share of hidden activities in the economy, and stabilize budget revenues. Digitalization of tax administration, trusting cooperation with taxpayers, basing it on the principles of transparency and fairness will remain a priority area of future reforms.

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