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**SECTION 31. Economic research, finance, innovation, risk management.**

## WAYS TO IMPROVE THE ACTIVITIES OF THE SYSTEM OF TAX MANAGEMENT AND ORGANIZATION OF THE WORK OF EMPLOYEES OF THE PUBLIC TAX SERVICE

**Abstract:** Role of management in further rationalizing and advancing of tax system of Republic Uzbekistan, comparative analysis of significant advancing in structural organization of administrative bodies of tax system between from the years of independence and nowadays, and information on calculation of average quantity of workload of employee of tax service in relative order was lightened up in this article. Of this order, the conclusions and proposals on advancing and development of experience and skills of employee of tax system were reflected in this article.

**Key words:** strategy of action, taxation system of the Republic of Uzbekistan, tax authorities, State Tax Committee, tax service employees, labor productivity, tax burden, taxpayers, individuals and legal entities.

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### Introduction

Following the independence of the Republic of Uzbekistan, many reforms in economic, social, political and cultural spheres have been carried out in our country. Specific reforms in the tax system, such as laws and resolutions, as well as scientific and practical research, have been yielding good results.

Today, in the context of innovative development of the country's economy, the effective organization of tax services and further improvement of their taxation services is one of the most important tasks of improving the taxation mechanism in the republic.

The role of the State Tax Service plays an important role in addressing such important issues as collection of taxes, setting tax rates in line with public living standards, and taxpayers' knowledge of taxation and taxation.

### Literature review

In this regard, many scientists have been carrying out their research since independence. Among them: Sh. Gataulin, S.G.Gulomov, L.V.Havan, Q.A.Yakhyoev [3], M.Sharifhodzhaev, T.Malikov, M.Allamardonov, A. Vakhobov [4], A.S.

Juraev [5], U.A.Radjabov, B.Isroilov, A.Mutalov, D.Mutalova, M.Kamilov, B.Sanakulova, O.Olimjonov, B.Toshmurodova, N.Kuziyeva, Sh.Toshmatov, O. Azizov and others. Aspects of small business taxes were studied by Ibragimov I., Tursunov B.O. [7-8] The results of these studies will help to further the country's economy, improve taxation and taxation, improve the living standards of the population, and form the knowledge of tax payers and tax payers.

### Analysis and results

The first President of the Republic of Uzbekistan, IA Karimov, said: "The tax system, along with a clear targeted financial policy, redistributes part of the gross national product and thus directly participates in changing the structure of the economy and ensuring the social protection of the population."

Despite the fact that today's reforms in the tax system of the Republic of Uzbekistan have been successful, we can not say that the tax system is still fully developed, stable and problematic.

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Therefore, scientific research on identification and elimination of existing problems in the tax system continues.

In the third priority direction of the "Development and liberalization of economy", defined by the President of the Republic of Uzbekistan Sh.M.Mirziyoev for the development of the country in the "Strategy of Action for the Development of the Republic of Uzbekistan in 2017-2021": further reduction of the tax burden, simplification of the taxation system and tax administration, the issues of improving the activities of tax authorities.[1, 2]

The taxation system is, of course, the State Tax Committee. The State Tax Committee is the

republican state body for control over observance of tax legislation, protection of economic interests and property rights of the state.

At present, the structure of the central apparatus of the State Tax Committee, the regional State Tax Administrations, and the State Tax Inspectorate in cities and districts are being improved. In particular, we can compare the structure of the tax administration service, from the years of independence to today, and see the process of change and development of the tax authorities.

In 2000 the structure of the State Tax Committee of the Republic of Uzbekistan was as follows:

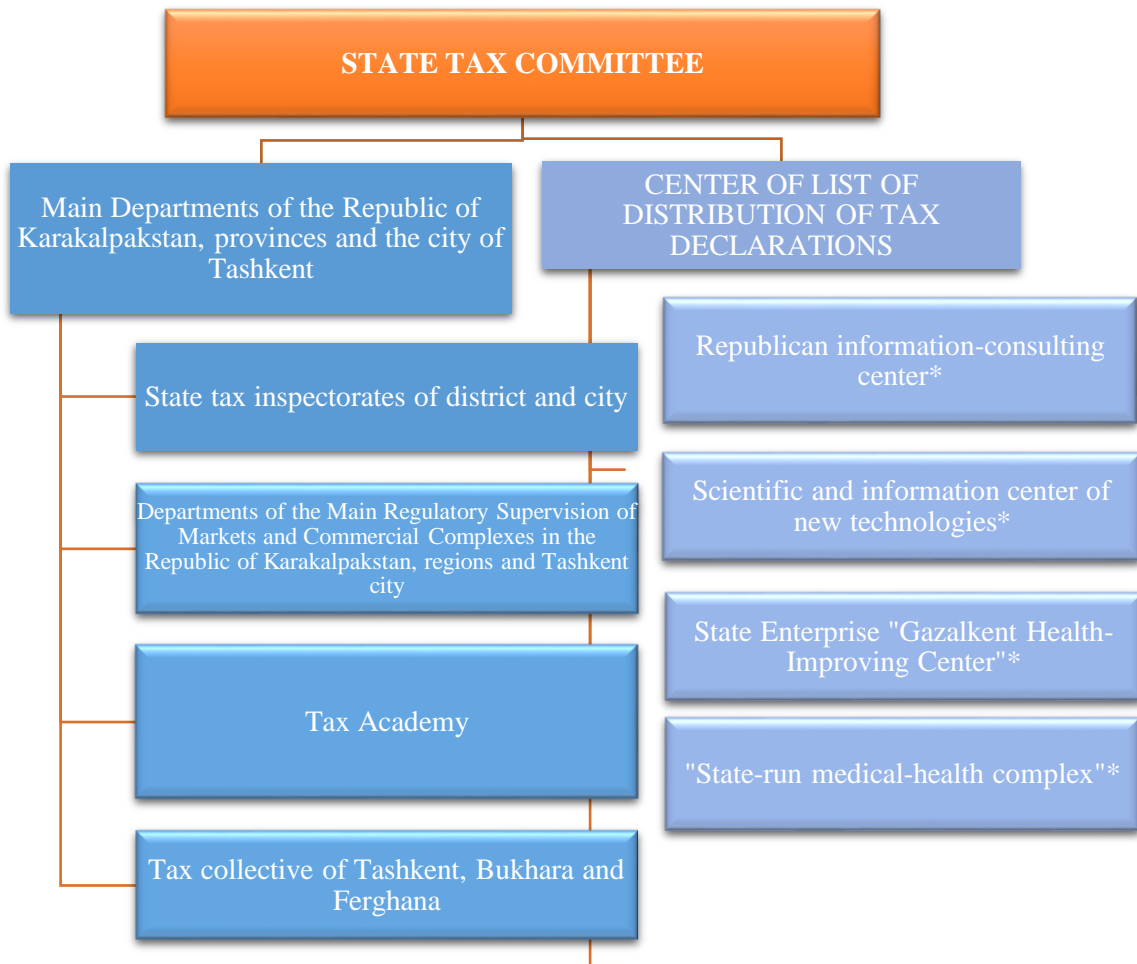


**Fig. 1. Structure of the State Tax Committee in 2000 [6]**

By 2016 the structure of the State Tax Committee has been further improved and has the following appearance:

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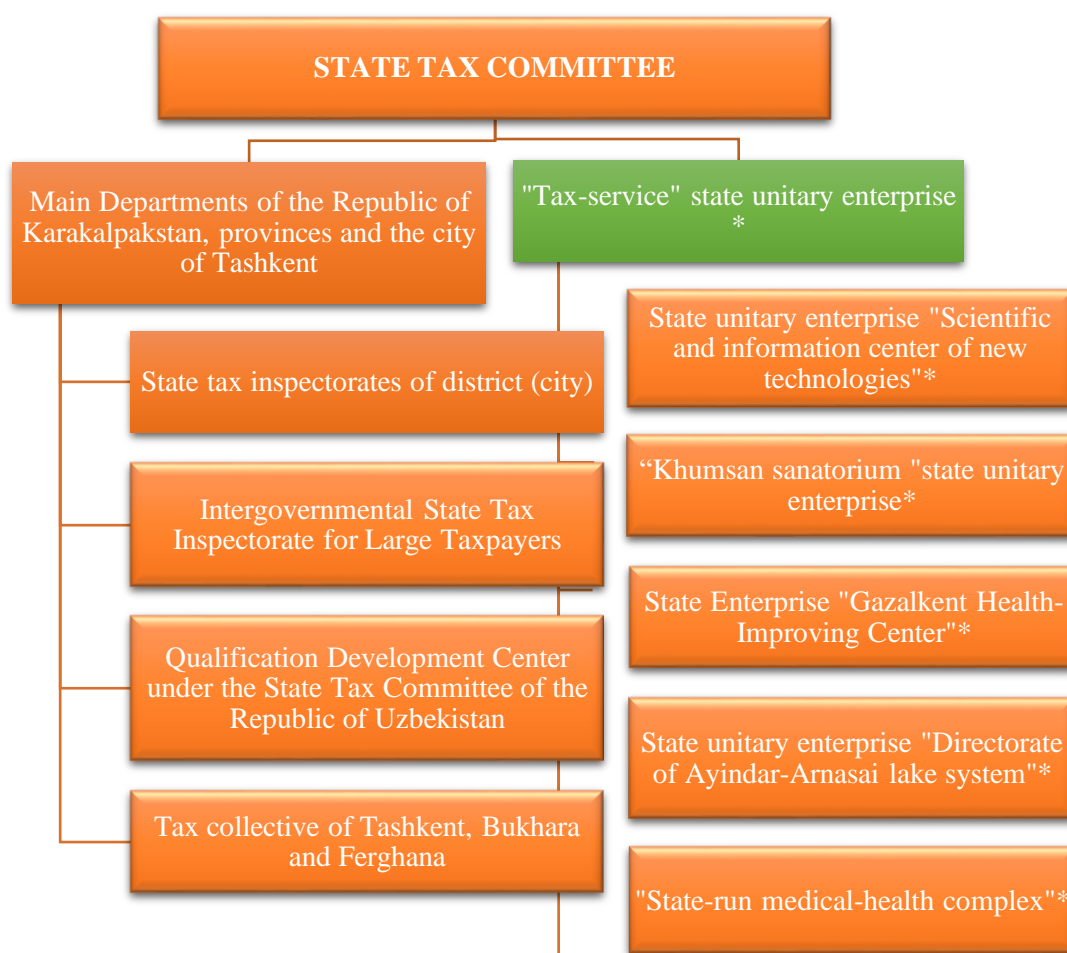
**Fig.2. Structure of the State Tax Committee in 2016 [6]**

The Decree of the President of the Republic of Uzbekistan Shavkat Mirziyayev of July 18, 2017 "On radical improvement of tax administrations, measures on increasing taxes and other obligatory payments" was adopted. In line with this decree, special attention has been paid to the issues of developing a new Tax Code and Tax Concept for the purpose of improving

the taxation system. Also, according to the Resolution of the Cabinet of Ministers № 3168 of August 1, 2017 "dOn Measures for Further Improvement of the Activities of the State Tax Service", the structure of the State Tax Service has been revised and approved.[11]

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**Fig.3. Structure of the State Tax Committee in 2018 [7, 8]**

Comparing and analyzing the structural subdivisions of the State Tax Committee, it has been significantly improved compared to the years of independence. Today, the State Tax Committee of the Republic of Uzbekistan in 2016 has the following structure:

- The activities of the Main Department for Control of Markets and Commodity Complexes in the Republic of Karakalpakstan, regions and the city of Tashkent have been changed to the work of the inter-regional State Tax Inspectorate with large taxpayers.
- The Tax Academy was liquidated and transformed into a Qualification Center under the State Tax Committee of the Republic of Uzbekistan.
- If the majority of the Committee's affiliated enterprises had established state-owned centers, now

the state unitary enterprises would function. As a result, we can see reforms in the work of the committee, the effectiveness of the taxation staff, overcoming taxpayers, and increasing the knowledge of tax officials. The State Tax Committee of the Republic of Uzbekistan now has 200 State Tax Inspections. The total number of employees of the State Tax Service is 11890, out of which 5984 are employees working with economic entities. The number of registered taxpayers is 619958 in 2017, and their number is 409449. Of these, the number of small businesses (dekhkans and private farms) was 242379, and the number of individual entrepreneurs was 280960. [9-10]

The following table shows the last 6 years:

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**Table 1. Information on employees of the State Tax Service**

	2012 y.	2013 y.	2014 y.	2015 y.	2016 y.	2017 y.
Number of STSs	194	193	193	193	193	200
By province	<b>12 186</b>	<b>12 172</b>	<b>12 172</b>	<b>12 172</b>	<b>12 172</b>	<b>12 133</b>
Actual number (number)	11 939	12 002	11 858	12 007	11 732	11 890
In %	98,0	93,9	97,4	98,6	96,4	98,0
These are empty spaces	247	170	314	208	440	243
The number of employees working with legal entities is as follows	6 418	6 443	6 443	6 399	5 796	6 072
Actual number of employees	6 296	6 376	6 310	6 360	5 644	5 984
The number of staff working with individuals is by state	4 875	5 122	5 122	4 789	2 926	3 158
Actual number of employees	4 870	5 117	5 081	4 782	2 844	3 125

Source: The author has been independently created on the basis of the comparison table of the main indices for 2012-2017.

**Table 2. Information on undertakings**

	2012 й.	2013 й.	2014 й.	2015 й.	2016 й.	2017 й.
Total registered legal entities	551 936	555 457	561 149	586 773	616 720	619 958
Actual number of users	283 798	287 730	303 122	329 487	365 683	409 449
Number of Small Businesses (without dekkhan and farms)	208 044	213 516	221 140	225 998	233 292	242 379
Activities	175 303	187 418	196 014	207 104	218 170	229 666
Total registered individual entrepreneurs	185 559	202 499	227 646	251 795	274 975	280 960
Activities	136 845	158 849	161 311	161 702	185 988	182 521

Source: The author has been independently created on the basis of the comparison table of the main indices for 2012-2017.

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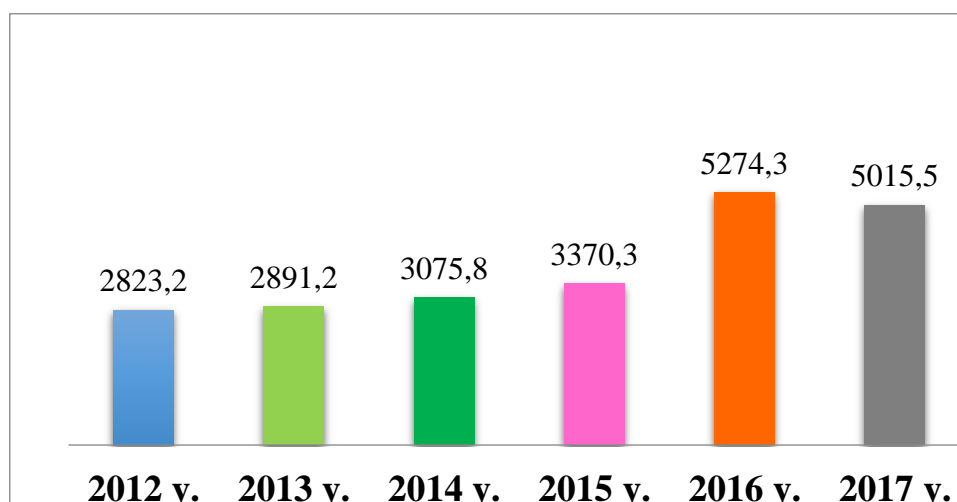
**Table 3. Information about taxpayer physical persons**

	2012 й.	2013 й.	2014 й.	2015 й.	2016 й.	2017 й.
Income tax	4 845 053	5 607 874	6 218 163	6 567 004	5 280 156	5 675 191
Property tax	4 793 606	4 920 365	5 038 206	5 107 023	5 198 671	5 341 710
Land tax	4 110 262	4 266 130	4 371 523	4 442 979	4 521 320	4 656 635
Total:	13 748 921	14 794 369	15 627 892	16 117 006	15 000 147	15 673 536

Source: The author has been independently created on the basis of the comparison table of the main indices for 2012-2017.

Based on these tables, individuals and legal entities have been calculated individually to study taxpayer workloads of each Tax Officer. At the same time, we can see the following figures by years, including taxpayers, by number of tax inspectors.

If you pay attention to the tax burden of each tax officer, in 2012 there was an average of 87.7 taxpayer legal entities to each taxpayer dealing with business entities, which is forecast to be 103.6 in 2017 was created.



**Fig.4. Work load per employee of each Tax Service working with individuals**

If we pay attention to the tax burden on each tax officer working with taxpayers in tax offices, in 2012 we will pay 2823.2 for a tax officer, and by 2015 - 3370.3 registered taxpayers, service is required. However, we can observe a sharp increase in this indicator in recent years. Because some of the employees of the tax office of the government working with individuals have joined the Mandatory Execution Bureau (MIB).

These analyzes show that the taxpayer's workload is increasing, and this, in turn, should be focused on raising the level of responsibility and knowledge of taxpayers and focusing on increasing the efficiency of each employee in terms of division of labor.

The above figures testify to the fact that the most important task, such as increasing the control over the effectiveness of the tax service employees, reducing the workload and increasing their knowledge, skills and qualifications is not fully solved. This is one of

the pressing issues of improving the mechanism of effective staffing in the tax system.

We can not say that their problems, such as their knowledge, experience and skills, their ability to do business, and even their lack of employment, still have an alternative solution.

In line with the above information and conclusions, we would like to make the following suggestions to improve the efficiency of the tax service employees:

1. Determine the ways to improve the field knowledge to increase the effectiveness of the Tax Service employees' network departments;
2. Identify the ways in which each taxpayer will be able to work effectively studying the workload based on his / her duties;
3. Organization of uniform organization of labor productivity of all tax service employees;
4. Studying the knowledge and skills of the Tax Service employees on information technology and computer skills, we can think of working out ways to

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improve the effectiveness of their work and their practical application.

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