

MEASURES FOR THE COLLECTION AND PREVENTION OF TAX DEBTS

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Abstract: *in this article, research has been carried out on ways to improve the activities of tax authorities and assess their effectiveness in tax control in order to prevent the collection and Prevention of tax debts and the hidden economy, and conclusions and proposals have been formed within the framework of the study.*

Keywords: *tax, budget policy, tax administration, tax report, tax revenues, Public Authorities, tax debt, bankruptcy, false bankruptcy.*

The economic reforms carried out in the country today, together with the rapid support of entrepreneurship, are aimed at the widespread development of the tax system. The tax system, taxes-is one of the most effective means of regulating the economy by the state. Accordingly, from the first years of independence in our country, many reforms were carried out in the tax sphere, like in all spheres. Work on this issue is aimed at replenishing the state budget not only by levying taxes and fees, but also by reducing tax debt.

In our country, the issue of compulsory collection of tax debt, even in developing countries, is now one of the pressing problems. At the same time, it should be noted that when studying and practicing the experimenter of foreign countries, it will be necessary to take a creative approach to the extent to which this experience corresponds to us, giving importance to certain edges of the national, political, economic, as well as historical of the state. It is necessary that the current modern tax administration not only improve the mechanisms for the mandatory collection of tax debt, but also to prevent the occurrence of this tax debt through modern information telecommunications technologies, relying on advanced foreign experience, to strengthen its attention to propaganda and explanatory work aimed at increasing the legal literacy of voluntary payment by taxpayers. Therefore, it is preferable to mobilize taxes to propaganda activities to allow them to appear, rather than spend them on the forced collection process. Because, tax arrears have negative consequences for both the state and the taxpayer.

In the tax legislation of foreign countries, there are 2 stages of tax debt collection. These are: measures by the first tax authority to organize the focus of tax debt on compulsory collection, and the second is to focus direct collection on the property of the taxpayer. The first stage covers the fact that the tax authority, that is, the state, requires its creditor to fulfill the debt obligation (tax obligation). The second stage determines the focus of collection on its funds, property, receivables.



According to the measures for the collection and Prevention of tax debts, the following methods are carried out:

1. Not to destroy the opportunity to repay the debt: it is necessary to analyze financial opportunities for direct payment or repayment of debts. It is also important to be one who seeks to return to debtors whose expiry date, receipt or legal payment is mandatory.
2. Drawing up a repayment plan: it is necessary to draw up a plan consisting of several options for returning debts that have expired or for which legal payment is mandatory. In this mode, the amount of debt, What article of payment should be made, the duration, price and other important information should be determined.
3. Organization of paid links that leave debt: companies, for permanent or married debtors, with vices such as buying private capital or issuing a loan through joint-stock companies, can form paid links. In this measure, the debtors will have the opportunity to return and will be associated with the obligation.
4. Implementation of legal processes on the basis of legislation: in order to avoid debts, it is necessary to carry out processes in accordance with the law of law. You can benefit a lot from having a complete understanding of the laws that are in the legal processes and having the powers to carry them out.
5. There is a lot of literature on literature and the use of experts: measures to collect and prevent tax debts, including articles written by financial experts. Using them, it will not be difficult for you to plan to trade on debts, make a suit and have quality control.

Through these, it is possible to explain and facilitate the collection of tax debts. However, for all sorts of discoveries, payments and obligations, private cases and law should be provided by the way of tokens.

When a taxpayer carries out a tax payment late than the deadline set by law, the following financial measures are taken for the initial deferred 2nd month at a rate of 7.3 percent annually (interest rates are changed annually depending on the bank's refinancing rate), with an annual pension of 14.6 percent set to be calculated for a part over 2 months.

Development of a single regulatory legal document regulating the exchange of information between state (non-governmental) organizations. To this document, in order to eliminate the circumstances of direct tax evasion and ensure transparency in the formation of budget revenues, in the database of the state tax committee, the integration of databases of existing organizations in the Republic and the establishment of integration procedures; Secondly, to approve a list of information that must be provided to the state tax committee in real time by state (non-governmental) organizations;

Thirdly, the creation of a system capable of analyzing the data obtained by the state tax committee as a result of integration without a human factor, as well as separating it into relevant risks.

At the same time, a 24-hour continuous call center activity is organized in the Tax Authority, which continuously comments, concepts on tax legislation to taxpayers, organizes various



seminars, distributes newspapers and magazines, brochures. This creates transparency in tax law. And when a tax debt appears, a request is immediately sent to the debtor.

In conclusion, when studied in the experience of other foreign countries, it was observed that in the first goal to reduce the tax debt of legal entities, there is a practice of eliminating the problems in charging them before the formation of tax debts, the introduction of a mechanism to control the timely fulfillment of tax obligations.

It was not recognized as insolvency, in which there was no possibility of collection – the write-off of the tax debt of inactive legal entities or individual entrepreneurs after five years on the basis of decisions of the tax authorities, in which the authority to restore the executive document to the tax authorities when the property and other income of the debtor.

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