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## IMPROVING THE SYSTEM OF SERVICING TAXPAYERS BY TAX AUTHORITIES

Resume: This article discusses the organization of taxpayer services by tax authorities, provides conclusions and recommendations.. In the context of large-scale reforms in the long-term development of the country's economy, an effective taxation system and well-coordinated work of the state tax service are of particular importance.

Key words: tax authorities, taxpayer, service.

Introduction. Over the years of independence, a tax system has been formed in our country that meets the principles of the market, systematizes the legislation and regulations of the Republic of Uzbekistan in the field of taxation. A new code has been adopted, modern methods and mechanisms of tax administration have been introduced, an integrated system of tax authorities and tax control has been created. The measures taken in this area are yielding positive results.

The Presidential Decree of the Republic of Uzbekistan of July 18, 2017 No. PF-5116 states that the imperfection of tax control mechanisms, including the identification of tax audit objects without the necessary analysis, reduces the effectiveness of detection and early prevention of tax offenses.

Methods. This Decree provides for the widespread introduction of modern information and communication technologies and advanced automated methods of analysis in the process of tax administration, a complete transition to electronic services without direct communication with taxpayers, especially with business, comprehensive assistance to taxpayers in fulfilling their obligations. Improving the legal culture of taxpayers, development of effective mechanisms and modern methods of tax control are identified as important areas of reforming the system of state tax authorities (PF-5116, 2017).

Results and Discussions. In order to continue the policy of introducing modern methods of tax administration, reducing the tax burden and simplifying the tax system the Presidential Decree of the Republic of Uzbekistan of February 7, 2017 No. PF-4947 on the strategy for the further development of the Republic of Uzbekistan states " defines important directions of system reform." Therefore, one of the topical issues is the improvement of the mechanism for calculating taxes and taxpayer service systems in tax authorities. According to S.A.Giyasov (2020), introduction of new technologies will reduce the duration of service, development of electronic tax services, transition to an extraterritorial principle of service will save taxpayers' time. Integration of computing resources and storage in data centers will increase the quality and transparency of tax administration.

According to T.A. Efremova (2012), optimizing the work of tax authorities, achieving quality results by reducing labor costs and eliminating corruption are important factors in improving tax administration. To do this, it is necessary to develop automated software products and electronic services between the administration and taxpayers.

Popova L.V. (2011) studied services for taxpayers in the tax authorities of several foreign countries and expressed a number of opinions about provided services. The author considers a well-developed network of consulting services for taxpayers in the Canadian tax authorities. There is a single mobile network of consulting services with a single short mobile number (1-800) throughout the country. Sufficient funds are allocated from the budget to work with the media. The services provide to taxpayers an easier way to fulfill their obligations. In order to obtain feedback from taxpayers a survey was conducted among taxpayers registered as taxpayers in the Fergana region. Results of the survey will be useful to further improve the existing services for taxpayers. The questionnaire was organized in an anonymous form via tax authorities. The second direction was a survey through Google forms (<https://docs.google.com/forms/u/0/>) and a proposal for voluntary participation in the survey via Telegram social network.

Conclusions. In total, 90 taxpayers, both legal entities and individual entrepreneurs, took part in the survey, including 44 taxpayers who took part in the survey conducted by the tax authorities and 46 taxpayers who took part in a survey via Telegram social network. Of the taxpayers surveyed, 62 were legal entities and 28 were individual entrepreneurs.

The survey showed the following results:  
Of the taxpayers surveyed, 68 knew about online tax services and 22 were unaware of online tax services (Figure 1).

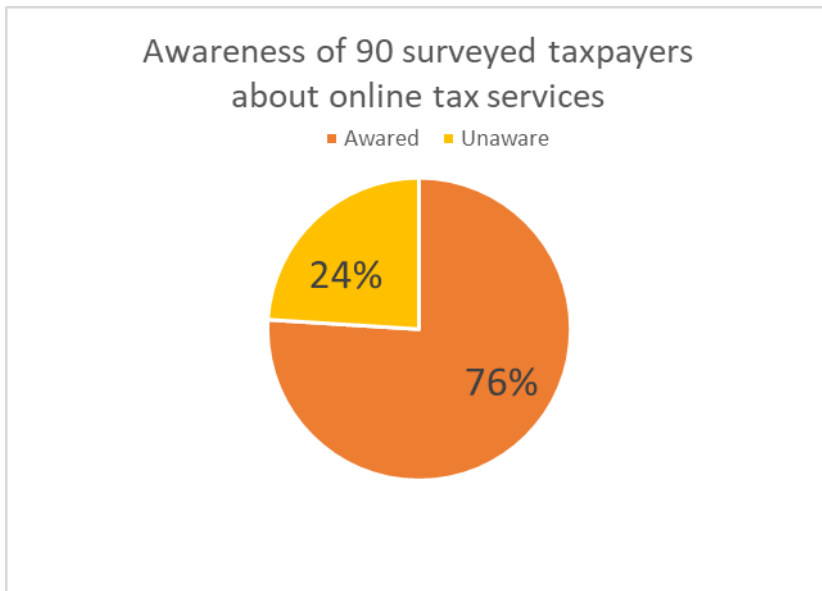


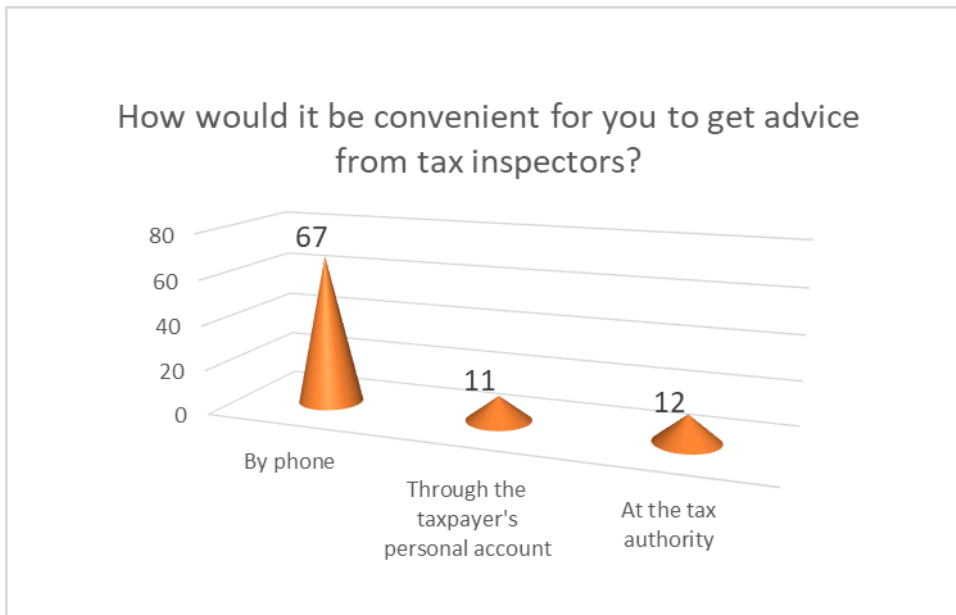
Diagram-1.

The next question was “How to find out news about the Tax Code?” 51 taxpayers answered via the Internet, 23 via television and the media, and 16 via tax authorities.

The third question was “What other types of services would you like to get in the tax advisory department established by the tax authorities?”. 62 taxpayers want to get accounting services and 1C software, 21 taxpayers want to get services for the calculation and payment of taxes, and 7 taxpayers want to get legal services.

The fourth question was “If you run into tax problems, how would it be convenient for you to get advice from tax inspectors?”. To this question, 67 taxpayers said that it is convenient to get advice by phone, 11 taxpayers - through the taxpayer's personal account, and the remaining 12 taxpayers - at the tax authority.

The study shows that out of 68 taxpayers familiar with interactive tax services, 62 are legal entities, and out of 28 taxpayers who are not familiar with interactive tax services 25 are individual entrepreneurs.



The position of accountant has been introduced in most of the existing taxpayers. Therefore, this employee links taxpayer and the tax authority. The main reason why the individual entrepreneurs are not aware about online tax services is absence of accountant.

The most convenient way to inform taxpayers about changes is via the Internet. However due to absence of the Internet 23 respondents receive information via television and the media, and 16 via tax authorities. We consider it necessary to further reform the Internet access system in all regions of the Fergana region.

Another important question in the survey was “What other types of services would you like to get in the tax advisory department established by the tax authorities?”. Answering the question, 62 out of 90 taxpayers expressed the opinion that they would like to get accounting services and 1C software. Obviously, in order to provide assistance to taxpayers who have problems with the 1C program, it is advisable to create services for 1C software in the regional tax authorities.

From July 1, 2020, the use of e-invoices became mandatory. According to the current procedure, payment for service operators is made by taxpayers in a money order. For the convenience of taxpayers, a carriage must be provided.

One of the factors affecting a country's tax revenues is the degree to which taxpayers understand tax laws. It is, of course, possible to raise the level of taxpayers through high-quality service and simplification of tax legislation. To raise awareness of taxpayers about taxation, to attract the attention of taxpayers by developing programs devoted to tax news or tax legislation at the TV prime-time. Improving the quality of provided tax services is one of the key tasks today.

One of the leading slogans at the moment is “The Tax Service is a reliable partner of an honest taxpayer”. The State Tax Committee has tried to make many of the services interactive to create convenience for taxpayers.

As of 01.01.2020, the taxpayer has the opportunity to use more than 27 types of tax services independently, without the direct participation of a tax authority employee. However, our observations during the internship show that many professional accountants do not directly use these online services.

The reason is that they do not know how to use this type of service, or there is a lot of interruption in the system. As a solution to this problem, we suggest placing a commercial in an electronic personal account in order to teach the taxpayer.

When a taxpayer enters his office through an electronic personal account, the DSI is displayed first, then the DSB, and then the phone number of the DSQ employee in charge of the service being used. This is defined as an internal DSQ rule.

Conclusion. Our current observation a taxpayer who is currently logged into an electronic personal account cannot find the phone number of the tax inspector responsible for the question. If the call is made to the DSI, it will forward the call to the CALL Center.

If you can call the center at 1198 in 20-30 minutes, they will put you in touch with the department. If the officer in charge picks up the phone, it will stop and start moving from the beginning. This means that the tax system is spending our efforts on improving the quality of service. It is necessary to restore the

previous order in your personal account, enter the phone numbers of responsible persons at all levels and control their reaction to calls.

We also suggest improving knowledges and skills of tax authority employees in the use of information and telecommunication technologies because tax experts provide more convenient services and save taxpayers' time.

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