



ISSUES OF IMPROVING TAX ADMINISTRATION THROUGH PERSONAL INCOME TAX REFORM

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Abstract

Keywords:

fiscal potential of personal income tax, quality of tax administration, tax reform of personal income tax, algorithm for calculating and paying personal income tax,.

The article discusses the issues of improving the quality of tax administration in the Republic of Uzbekistan, personal income tax collection, the main problems of personal income tax taxation, increasing tax discipline of tax agents based on foreign experience, including increasing tax literacy and interaction with information, as well as the proposed reform of the personal income tax system, the introduction of a new algorithm for calculating and paying personal income tax, aimed at improving the mechanism of tax administration.

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INTRODUCTION

Currently, the issue of "creating new jobs in the country, increasing the population's income and thereby reducing poverty by at least 2 times by the end of 2026" is defined as an important direction in the 79th goal of the Development Strategy Project of New Uzbekistan for 2022-2026[1].

The process of globalization and digitalization, based on the extensive development of electronic government, also places high demands on the field of tax administration. Global tax practice shows that the issue of improving the quality of tax administrators lies at the heart of ensuring the flexibility of tax policy to modern requirements.

Scientific studies aimed at improving the quality of tax administration in the world tax practice reveal ways to significantly increase tax revenues and reduce inefficient costs in tax administration by reducing the share of the secret economy. According to the results of the research, the high level of tax revenues in some countries is related to the high level of tax ethics and culture and the stability of tax legislation, while in others, the high tax burden in the economy, ineffective benefits and the instability of tax legislation, the low level of tax revenues indicate the problems that need to be solved in this system.

The Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated November 20, 2020 No. 736 "On additional measures to further improve the tax administration"[2] is of great importance in improving the quality of tax administration in our country and perfecting the tax administration of personal income.

LITERATURE REVIEW

correct understanding of the nature and content of the quality of tax administration is important not only from a theoretical and methodological point of view, but also for effective organization and management of taxation practice . In the works of different authors, we can see that there is no uniform approach to defining the content of the quality of tax administration (Table 1).



Table 1

Interpretation of the content of the quality of tax administration in economic literature¹

T/r	Interpretation of the content of the quality of tax administration	Source of authors and literature
Foreign authors		
1.	The tax administration 's activities related to determining the prospects of the state's financial capabilities based on tax payments, benefits and effective use of the current tax regime based on the effective use of the current tax regime, as well as the state's financial capabilities. is a sum , and its quality is reflected in the growth of the real implementation of tax revenues	Pessino , C., &Fenochietto , R. (2016). Determining countries' tax effort.
2.	Tax administration is an important area of ensuring state tax security in modern times. Its quality is the consideration of the balance of the taxpayers' ability to pay taxes or the state's ability to generate revenue	Kuo , CY Estimation of Tax Revenue and Tax Capacity./ CY Kuo //JDI Executive Programs.- 2015. – No. 2015-08.- 34 p.
Authors of CIS		
3	Tax administration is an important quality indicator of the activity of tax authorities. Its quality is calculated by dividing the amount of actual income of tax payments by the maximum amount of the studied period.	Sirajudinova S.I.Povyshenieeffektivnosti nalogovogo administrirovaniya na sovremennom etape. Abstract dis . n a soisk . he ch. s kick. k. e.n .. Vladikavkaz, 2017, p.7.
4	The quantitative result of tax administration activity is calculated by dividing the amount of taxes actually paid by the plan of tax revenues of the relevant budgets . Its quality is determined by trends in the implementation of budget tax revenues.	Dyakova E. Tax potential and budgetary emkost territory: otlichiyai vzaimosvyaz//Nalogi i finansovoe pravo, 2012, no.9, pp. 140-145
Local authors		
5	Tax administration- tax system and tax revenue enforcement one of the main quality indicators of the organization in the demands of the times	Berdieva U.A.Improving tax revenue collection in Uzbekistan . // International Journal of Economics, Commerce and Management United Kingdom ISSN 2348 0386 Vol. VII, Issue 6, June 2019 . Page 342 - 348
6	Tax administration is a responsible service that ensures the timely arrival of tax revenues to the budget . It is known that the amount of tax revenues is determined every year when the state budget revenues are planned. This process depends on the level of accuracy of financial planning.	Abdulov D.R., Abdurakhmanov O.Q. System of Forms and Methods of Tax Administration in Uzbekistan// International Journal of Innovative Technology and Exploring Engineering (IJITEE) ISSN: 2278-3075, Volume-9, Issue-1, November 2019 Retrieval Number: A9142119119/2019©BEIESP DOI: 10.35940 /ijitee.A9142.119119

Today, special economic literature and the daily press express different opinions about the content and status of tax administration from the income of individuals (Table 2) .

¹Artikov N.A.Directions of formation of effective tax administration in Uzbekistan. Doctor of Philosophy (PhD) Dissertation in Economics. T.: TMI, 2021. - p. 13.



Table 2

Interpretation of the content of the administration of personal income tax in economic literature *

t/r	Interpretation of the tax administration from the income of individuals	Authors	Source of literature
Foreign authors			
1.	In addition to determining the efficiency of tax revenue and income redistribution of each country, personal income tax administration affects economic efficiency through the formal employment of workers.	Matteo Morino, Simon Pilegrino	Matteo Morino ,Simone Pilegrino .Personal income tax reforms: A genetic algorithm approach.European Journal of Operational Research. https://www.scienced.com/science/article/pii/S0377221716306142 .
2.	The introduction of a single rate in the tax administration for the income of individuals can fully cover the income and ensure the efficiency of the income.	Soren Blomgust , Lauren Simulation .	Soren Blomquist, Laurent Simula . Marginal deadweight loss when the income tax is nonlinear. Journal of Econometrics, http://www.sciencedirect.com/science/article/pii/S0304407618302343
3.	personal income tax demands that, first of all, the place of income from this tax in the state budget and the importance of tax benefits in increasing the income of the population should be taken into account.	Harley L. Lutz	Harley L. Lutz " The privilege of personal income taxation ". Source: The Bulletin of the National Tax Association, Vol. 23, No. 1 (October, 1937), pp. 11-22. StableURL : http:// www . jstor . org / stable /41786912
Local authors			
4.	personal income tax administration is aimed at strengthening the participation and position of this tax in the structure of taxable income of the state budget .	M. Khaidarov	Procedure for calculation and collection of tax from the income of individuals i. // Economy and finance. Economics and finance. 2010,No. 7, pp. 40-49.
5.	Tax administration from the incomes of individuals is a set of measures that ensure the stability of incomes received on the basis of any sources of legal activity .	E. Gadoev	Gadoev E.F. Improving taxation procedures is an important factor in the development of entrepreneurship. // Economy and finance. Economics and finance. 2015 ,No. 1 , p . 30-37 .
6.	Administration of social securityon the basis of the tax legislation, it is an activity aimed at the implementation of all elements of this tax.	R. Husainov	Husainov R.R. Problems of reforming taxation of individuals in Uzbekistan. // Economy and finance. Economics and finance. 2018 ,No. 6 , pp . 43-48 .

* Prepared by the author based on literature review .



In general, in the authors' statements, although the concept of "personal income tax administration" has been used since the formation of the tax system, the content of its content remains controversial, and the definition of this concept has not been strengthened by legal documents, which requires clarification of the description of existing approaches and their content. . Based on the indicated directions, it should be noted that personal income tax administration is a process of state management of the personal income taxation system aimed at ensuring the discretionary performance of tax obligations by introducing the tax status of the tax payer and tax authorities to achieve growth in cooperation on an integrated organizational and legal basis.

ANALYSIS AND RESULTS

The result of the performance of the tasks of tax administration from the income of individuals is reflected in the financial relations that arise in the process of charging a certain part of their income to the state budget for the formation of the centralized fund of the state. Tax administration from the incomes of individuals serves to ensure social stability and increase the activity of individuals at the same time as the formation of state budget revenues.

In the Decree of the President of the Republic of Uzbekistan dated June 29, 2018 "On the concept of improving the tax policy of the Republic of Uzbekistan" No. PF-5468, it was determined that its strategy and tactics should be developed to ensure the stability of the tax policy. In order to fulfill this task, the Decision No. PQ-4389 of the President of the Republic of Uzbekistan dated July 10, 2019 "On additional measures to improve the tax administration" was adopted, and with this decision, the "Strategy for improving the tax administration" was approved. Also, based on this decision, the main tasks and directions of the "Tax Administration Improvement Strategy" were defined. In the strategy, it was emphasized that by 2021, the number of individuals paying income tax should be increased by 1.5 times.

Measures aimed at strengthening tax control and improving tax administration are an important condition for the successful implementation of the personal income tax reform.

It is possible to ensure the implementation of the principle of fairness of the personal income tax only if effective tax control over the correct calculation and timely payment of personal income tax payments is implemented.

It is worth noting the high level of tax administration in Sweden, which is structured as follows: an ID is issued for each taxpayer on the basis of an account number; it reflects all amounts of taxes paid and amounts of overpaid taxes recovered from the budget; the tax return is filled out independently by the tax authority, which has information on the income of taxpayers.

The high tax discipline of Swedish citizens is also characterized by the large penalties for underpayment of taxes. On the contrary, in case of overpayment, the excess amount will be returned with accrued interest.



Currently, the shortcomings of the tax administration and tax control system in the Republic of Uzbekistan lead to an increase in the scale of the "secret" economy and a decrease in the fiscal role of income tax from individuals. In general, the process of tax administration is a basic component that provides for the collection of taxes, the implementation of its main elements, and the implementation of tax reforms.

Compared to foreign countries, the level of tax administration in the Republic of Uzbekistan is currently not high enough to ensure the full implementation of the fiscal function on basic taxes. Currently, the activity of the tax administration system of our country is characterized by a number of problems, which can be divided into three main groups:

1. The low level of tax discipline is one of the main problems arising from the insufficient level of tax control measures and accountability for tax offenses. This problem is manifested in the existence of many "schemes" for optimizing taxation, as well as in the significant amount of conscious and deliberate tax evasion, which leads to a decrease in tax revenues and, as a result, revenues of the budget system. .

2. Inadequate orientation of the information function of tax authorities aimed at warning and preventing tax violations. The tax legislation of the Republic of Uzbekistan, in particular, the legislation on personal income tax and the procedure for filling out the reporting forms provided for in it, are very complicated and difficult to understand, especially for taxpayers who do not have special economic or financial knowledge. Inadequate level of financial literacy leads to both unconscious tax evasion and inability to use legal methods of reducing the tax burden, such as tax credits.

Currently, this problem is being solved step by step, in particular, the official website of the State Tax Committee of the Republic of Uzbekistan contains a large amount of information. However, it is too early to say that these measures are sufficient. In this matter, one of the important guarantees of the successful functioning of the Spanish tax system, it is possible to emphasize the practice of extensive information work among taxpayers, which reduces the risk of non-payment or underpayment of taxes in cases of lack of financial literacy of taxpayers.

At the beginning of the year, every citizen of Spain is given a guide called "tax vector", which shows in detail how and at what rate all the taxes due in the current year will be paid.

Due to the complex and confusing system of calculating income tax payable in France, the tax authorities are responsible for the calculation of personal income tax. In order to inform the population, websites have been created on the Internet, where every taxpayer can calculate the amount of tax to be paid online.

3. Existence of administrative barriers. In the Republic of Uzbekistan, the process of mutual cooperation with the tax authorities in terms of the need to submit documents and reports related to the payment of personal income tax is more complicated in terms of the previously mentioned problems and organizational features of the legislative plan. These complications lead not only to the reluctance of taxpayers to take advantage of



the benefits granted to them, but also to forced evasion of personal income tax. One of the main problems is tax evasion, knowingly and due to ignorance of legal norms.

Illegal rental of real estate and illegal entrepreneurship can be cited as one of the vivid examples of personal income tax evasion by individuals, which does not always result from ignorance of tax legislation. In the near term, in order to ensure the success of the proposed income tax reform, it is necessary to strengthen tax control, taking into account the expected increase in the tax burden for certain groups of taxpayers, and to increase the effectiveness of responsibility for tax offenses in order to reduce the opportunities for the growth of the informal economy. In addition, in the long-term perspective, the priority of the activity of tax authorities in the personal income tax system should be the prevention of tax violations, the implementation of the preventive function. It should be noted that in this matter, the high level of tax administration in foreign countries, unfortunately, cannot be compared with the practice of tax administration in our country today.

The amount of personal income tax in foreign countries (Sweden, Denmark) is usually calculated by the tax authorities themselves, who have access to all the information necessary for calculation. Currently, in the tax legislation and practice of foreign countries (Denmark, Sweden), a lot of attention is paid to the level of tax collection by tax authorities, in order to increase this level, high fines are imposed for incomplete or late payment, as well as interest on the amount of overpaid tax during the year. the use of incentives is determined.

The structure of the US tax system accurately describes the statement of Benjamin Franklin, one of the authors of the US Declaration of Independence: "There is nothing inevitable in life but death and taxes." A peculiar feature of the US tax system is that a citizen of this country can avoid paying taxes only if he renounces US citizenship, in which case he will have to pay personal income tax in the US for ten years. "Secretization" of business activity is not the only way to avoid paying taxes.

There are many schemes aimed at evading tax or hiding the real size of the taxable base. Setting the official minimum wage and paying a large part of the remuneration through an "envelope" is the most common tax evasion scheme in recent years.

Hidden wages have negative consequences for the budget system, including the budgets of the state's extra-budgetary funds. Personal income tax evasion is also carried out by paying compensation in lieu of part of the non-taxable salary in accordance with the Tax Code of the Republic of Uzbekistan. Also, the payment of funds to employees is carried out on the basis of accountability, under which, in fact, the salary is hidden.

At the moment, according to official data, a quarter of the actually paid wages in the Republic of Uzbekistan appear to be hidden. Therefore, the first step to eliminate this negative situation should be to fight against the spread of various tax evasion schemes, based on foreign experience, one of their effective and quick methods can be commissions on the legalization of the tax base.



From September 2018, appropriate measures have been established to legalize the amount of the monthly salary and bring it to the level of the living wage. Tax base legalization commissions were called to combat "hidden" wages, wage arrears, and ensure fullness of tax revenues. The work of the commissions should be carried out in the following order: taxpayers are divided into groups according to the types of economic activity, the average amount of monthly payments per employee is calculated for each taxpayer. This indicator is then compared with the average wage level for the sector for the nine months of the previous year.

Thus, employers who pay wages below the average level of the industry are identified, which indicates concealment of the tax base for personal income tax. In this case, the commission analyzes financial and economic activity, compares its indicators with the indicators of similar taxpayers, and if they generally match and the indicators describing the level of wages of employees are significantly lower, such an employer is called to a commission meeting.

The purpose of this meeting is to encourage taxpayers to declare their actual wages paid. Monitoring of the taxable base for income tax from individuals, as well as compulsory insurance contributions, is carried out by the tax authorities in relation to the employers whose cases are dealt with in the commissions. At the same time, when forming the list of employers invited to the meetings of the commission, priority is given to legal entities that have not implemented work on the legalization of wages in the past year, have more than 50 employees, and are subject to the general taxation regime.

In addition to the average salary, it is appropriate to take into account indicators such as the ratio of the salary fund to the profit before tax, the share of the salary fund in the income. These indicators make it possible to assess how reasonable the number of employees in the organization is, as well as how differentiated the salary of employees is, because a part of the unjustifiably high salary of one employee can be spent on the salary "envelope" for another employee.

The establishment of commissions is a very effective way to identify disciplined taxpayers as well as tax evasion schemes. However, their effectiveness in most cases depends on the conscience of the taxpayer. Therefore, it is necessary to understand that this measure is not enough. It is necessary to improve the efficiency of the activities of tax authorities, including the development of tools for detecting tax offenses against individuals. It seems appropriate to introduce the criteria to the Tax Code of the Republic of Uzbekistan that will allow determining the "schematic" nature of the operations performed by the taxpayer.

The following criteria may be the basis for a negative assessment of the activity of tax agents and may be presented by the commission:

- existence of debts for transfers to the budget system for income tax from individuals;
- paying a salary less than the subsistence minimum;
- paying a salary lower than the average industry indicator in the relevant area;



- significant reduction of income tax transfers from individuals compared to the normal tax period, etc.

One of the criteria for individual entrepreneurs is that if there is income from sales in the VAT declaration, based on the analysis of the tax declaration, the income determined against them can be taken as zero. These criteria are similar to the criteria used in the selection of taxpayers to review their activities in the tax base legalization commissions. The establishment of the above signs defined by the law should serve as a basis for a more detailed analysis of the taxpayer's activity or conducting an on-site inspection. It should also be noted that the scale of the underground economy depends not only on the effective activity of tax authorities, but also on the effective functioning of law enforcement agencies.

At the current stage, the state of law enforcement and judicial systems does not allow the development of not only the tax sector. It is necessary to introduce such a system of activities of tax control, judicial and law enforcement bodies, in which the risk of carrying out clandestine activities should not be covered by the income from it. In other words, the penalty for concealing the tax base, as well as the probability of detection of violations, should be highly assessed by entrepreneurs and help to reduce and eliminate the "secret economy".

The second step is to fight against the controversial and problematic aspects of tax legislation and increase the tax literacy of the population. For this purpose, it is necessary to inform taxpayers through mass media, print media, organization of educational lectures and seminars, and sending information leaflets.

Simultaneously with the reform of the scale of tax rates, it is necessary to carry out a gradual transition to a qualitatively new level of tax administration, which is the main element of the new system of taxation of income tax.

In the case of Sweden, it seems appropriate to establish a database with information on each taxpayer, allowing tax authorities to access information recorded by other authorities. This tax to the authorities tax the amount independent respectively count enable gives. Also logically free of charge seminars organize , taxpayers by mail or Internet personal pay income tax rules and unique features about informed to do the situation may not be without benefits .

The problem of low level of financial literacy can also be solved by organizing information cooperation between the population and tax authorities, in which the latter is given priority. In the example of Sweden, it is possible to organize a system of tax administration, where each taxpayer has a personal account number at the tax authority.

It is necessary to ensure the well-coordinated work of state bodies in order for tax inspectorates to receive the necessary information about the taxpayer, his income and property from a single database in a timely manner, which is necessary for them to independently fill out all reporting forms for taxpayers, to automatically process the taxpayer, as well as to pay allows you to create reminders containing information about the amounts of taxes and their payment periods. In general, solving the problems of tax administration is provided by a combination of the following factors:



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- tax organs functions done increase for information technologies work output;
 - tax organs of specialists qualification increase
 - authorized offices and tax organs between in due time data exchange;
 - of the taxpayer the only one personal account to keep organize to achieve

In terms of improving the mechanism of tax administration, including within the framework of the proposed reforms on the reform of the personal income tax, it is necessary to introduce the following algorithm for calculating and paying personal income tax . Electronic interaction with tax authorities during tax calculation and payment by tax agents should be carried out using special software throughout the entire tax period.

The tax agent transfers to the tax authority information on taxes calculated, withheld and transferred to the budget system for individual taxpayers during the tax period, together with documents confirming the transaction data. The tax authority carries out a current check of the validity of the submitted documents and calculated tax amounts by uploading data to the database. Current verification of documents during the tax period, in our opinion, allows to reduce the burden on the tax authorities at the end of the tax period in connection with the declaration campaign. At the end of the tax period, tax agents submit to the tax authority information on taxes calculated/paid for taxpayers for the entire period, as well as information and supporting documents entitling taxpayers to tax credits.

In this regard, in order to simplify the tax administration, it is recommended to make amendments to the legislation, which will allow the taxpayer to apply to one of the tax agents for the application of any tax deductions (or several tax deductions, if there are relevant grounds). In this case, the application for deduction and supporting documents are submitted by the taxpayer directly to the tax agent, and by the tax agent to the tax authority in electronic form.

The information provided during the declaration season is checked by the tax authorities, a decision is made on the adequacy of the amounts of taxes transferred to the budget system and the possibility of providing tax benefits, the final decision of the tax authority is formed and it is sent to the tax agent. The specified information provided in the section of taxpayers includes, if necessary, the list of grounds for this decision, the amount of additional tax to be paid with the presentation of additional supporting documents. According to such a decision, the tax agent can give additional explanations confirming the documents, after reviewing them, the tax authority makes a final decision.

During the above process, in order to minimize its labor costs, it is necessary to ensure the transition to a fully electronic system, and to maximize the possibility of electronic processing of information / documents provided by tax agents, which should be determined by the tax authority employee, with an intermediate decision.

As for taxpayers who receive income from other places from the tax agent, in order to simplify tax calculation and increase the efficiency of tax control, a single electronic file that allows downloading information about each specific taxpayer: the



history of his income for the tax period, as well as information about the amount of taxes paid in the case of a bank account it is desirable to create a database.

In addition, in order to ensure the effective operation of this electronic database, it is necessary to integrate it with databases that can reflect the information of all government bodies on the received income (for example, on the change of ownership rights to movable and immovable property), as well as sources of income for individuals. It is necessary to ensure by law the obligation of persons who are possible, but who do not fulfill their duties as tax agents, to transfer tax information (for example, when concluding contracts of a civil-legal nature) to tax authorities.

At the end of the tax period, the created electronic database allows the tax authority to prepare a tax declaration for each taxpayer (taking into account the information received from the tax agent), to calculate the amount of tax to be paid.

The taxpayer is only obliged to pay tax according to the calculated amount or to dispute the decision of the tax authority by providing additional explanations and documents. Transferring the processes of calculating tax amounts and interaction with tax authorities to an electronic form as much as possible for all taxpayers will help to facilitate the calculation of tax amounts both in the current proportional system of personal income tax and after the introduction of a progressive tax rate, as well as to simplify the work of tax authorities. .

It is planned to solve the problems of the tax administration, including the expansion of the possibilities of data exchange, which is provided for in the main directions of the tax policy of the Republic of Uzbekistan for 2019 and 2020 and 2021, in particular, necessary for the implementation of tax control in this regard. A step-by-step transition to electronic communication is planned in order to minimize administrative obstacles in mutual cooperation with tax authorities. With the transition to a progressive scale of taxation, the issue of tax administration for individual entrepreneurs becomes important due to the possible complication of calculating the income tax from private individuals .

In this regard, it is desirable to maximally simplify the tax calculation procedure for taxpayers, which can be achieved in the organization of electronic interaction between taxpayers and tax authorities. It is desirable to organize electronic cooperation on the basis of the principle of transferring the information necessary for calculating the income received by taxpayers and the amount of tax to be paid later by the tax authority to the tax authorities, notifying the taxpayer at the end of the tax period.

In Denmark, personal income tax is paid in the form of advance payments during the year, and the overpayment amount is returned to taxpayers with an additional 4% calculated on the date of sending the tax notice, the underpaid amount is additional in the form of fines of 9% per month of the amount of debts owed by taxpayers for late payment. will be transferred to the tax authorities with payment.

Thus, under Danish tax law, it is more beneficial to overpay income tax than to underpay it. Such a measure is one of the ways to ensure that taxpayers fulfill their fiscal obligations and functions to the maximum extent possible through taxes. All



information on calculated and paid tax amounts is formed at the national level and stored in a centralized database, and this database includes information from all other sources that affect the formation of the tax base for each taxpayer, in addition to the data of declarations and payment documents.

Thus, the specified database contains information about all goods crossing the borders of Denmark, the movement of funds in payers' accounts, sales transactions, funds in deposit accounts, etc.

In general, modernization of tax administration based on rich positive experiences of foreign countries will simplify the tax payment process and increase tax collection.

CONCLUSION

1. Current problems of tax administration lead to a decrease in tax discipline and, as a consequence, a decrease in the fiscal capacity and collectability of personal income tax. In order to ensure the effectiveness of future reforms, an important task should be set before the practice of taxing the income of individuals - to effectively control the timely and complete payment of taxes, as well as to simplify the interaction between taxpayers and tax authorities.

2. In the Republic of Uzbekistan, personal income tax administration is aimed mainly at solving current fiscal needs, rather than ensuring the fulfillment of the social functions of the state, the strategic tasks of achieving social justice and equality. This system does not meet the requirements of the socio-economic development prospects of the country and needs improvement.

3. The improved system of personal income tax administration will have a number of advantages over the current one, including, with the introduction of the non-taxable minimum, the progressiveness of personal income taxation will increase, and with the strict application of reasonable deductions, the tax burden will be weakened, citizens from the low-income strata will be exempted from personal income taxation. decrease in income and at the same time increase in income from the high-income stratum of the population allows to ensure social justice and fiscal efficiency balance in the system of taxation of individuals to a certain extent. This will increase the disposable income of the low-income segment of the population, which will ensure the economic growth of the country through the growth of consumption and savings.

4. Appropriate guidelines and instructions aimed at providing a new qualitative description of the tax on the income of individuals, taking into account the introduction of the minimum amounts necessary for the consumption basket and subsistence from 2021, by creating transparent mechanisms for the purposeful management of the economy in the market conditions of the state, from 2021 should be developed. The development and immediate implementation of these guidelines and instructions will ensure the implementation of the principle of social justice in income taxation and increase the confidence of citizens in their future and success in the legalization of the incomes of individuals and obeying the tax legislation.



5. It is necessary to improve the effectiveness of the administration of the tax received from the income of individuals and to ensure mutually beneficial activities of taxpayers and tax authorities. In this case, the confidence of tax-paying individuals in the state through an effective tax administration institution increases.

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