

### Some Issues of the System of Tax Liabilities

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#### ABSTRACT

*The article studied tax obligations by the author and their importance in regulating tax relations. Also, the tax legislation of Uzbekistan gives an assessment of the characteristics of the system of tax obligations. The development of a personality society requires improving the system of various socio-economic relations that arise between the state and citizens in accordance with that period. Tax liabilities are also considered to be subject to continuous improvement, as is the case, based on the requirements of time and space. In addition, the effectiveness of the processes of regulating tax relations in the country is important, for the state, tax administration, which is able to form relations not only in the stable supply of financial resources to the budget, but also in the interaction of the state tax service and taxpayers.*

#### Introduction

Ensuring the free activity of business entities, radically reducing the interference of state bodies in their activities, early prevention of offenses, improving the effectiveness of preventive measures and creating a favorable investment climate are recognized as important priorities for the development of the economy of Uzbekistan.

In order to ensure competition in the economy, create equal conditions for business entities, accelerate the full transition to market relations, increase the competitiveness of the national economy, sharply increase the volume of private investment and further strengthen the confidence of the business community established by the country's development strategy for 2022-2026, measures were taken to improve the regulation of tax and customs duty benefits [1].

Therefore, it is considered necessary to study the problems of tax administration and to investigate the system of tax obligations in improving tax administration. When studying the problems of tax liability, it is important to study its theoretical and legal foundations. Therefore, we believe that it is necessary to study the system of tax obligations and its legal framework and develop proposals for solving problems based on its assessment.

#### Methods

In order to conduct research on the classification of tax liabilities and substantiate its results, such methods as logical thinking, analysis, comparison and grouping were used in the study of

the subject.

## **Literature Review**

Tax administration is an administrative mechanism that ensures full and timely fulfillment of its obligations by the entities that are its participants. An important characteristic feature of entities that are participants in tax legal relations is that they have specific rights and obligations established by the law.

In the studies conducted on the classification of tax liabilities, an assessment of its specific features was given [2-9]. But tax liability and its features are still in the focus of attention of scientists and research.

The issues of tax obligations and their implementation are much discussed in the scientific literature. A group of scientists, such as S.Ya. Bayenak [10], Antipova E.P. [11], reject the recognition of tax obligations as an independent type, arguing that they have the same legal nature as administrative responsibility.

The second group of scientists - A.Yu.Smagina, I.I. Kucherov [12], recognize it as a special type of obligation, emphasize the opposite, that a tax obligation has its own characteristics, its legal basis, that is, legislation, objects and subjects, the taxpayer and the authority.

The analysis of scientific articles published in the journals "Molia" (the scientific journal of the Tashkent Financial Institute) and "Iktisodiet va innovation texnologiyalar" (the scientific journal of the Tashkent State University of Economics) on this topic shows that there is still insufficient research on the issues of tax liabilities and their classification in the economic context. Therefore, the issues of classification of tax liabilities and their assessment are relevant.

## **Results and Discussion**

Responsibility for violations of tax legislation is an important element of tax relations. Tax evasion is a violation of the rights of the state to property belonging to it, and is considered as damage to the economic interests of the state. The evasion of legal entities and individuals from paying taxes and fees leads to a violation of the stability of fiscal policy and the emergence of social tension in society, as well as political instability.

The Constitution of the Republic of Uzbekistan establishes that citizens are obliged to pay taxes and local fees established by law [13]. The payment of taxes and local fees established by law is the duty of every citizen of the Republic of Uzbekistan. So, taking into account the fact that the performance of duties is carried out on a voluntary basis, it is necessary that taxes and local fees are paid voluntarily within the established time limits, without the use of administrative measures by the tax authorities.

Since the system of obligations is comprehensive, the first group of scientists divides the system of rights and obligations into three groups [14], while the second group of scientists proposes to divide it into four groups [15]. The second group of scientists recommended dividing the system of tax rights and obligations into the following groups:

- tax legal capacity, that is, the ability to have a certain set of rights and obligations, regardless of their participation in other tax-legal relations;
- legal capacity related to taxation, that is, the ability of an individual to independently perform actions of legal significance;
- tax solvency, that is, the ability to be responsible for their actions on tax offenses;
- the ability to make transactions for tax processes, that is, the ability to personally conclude civil law transactions.

Consequently, the subjects of tax legal relations are individuals and legal entities with certain

rights and obligations provided for by tax legislation. On the one hand, they are taxpayers, and on the other hand, the state tax service and other authorized bodies that have the right to exercise tax control powers. This classification of subjects of tax relations expresses the distribution of legal regulation of tax relations in terms of the ratio of private and public principles. This fully reflects the specifics of their interests and serves to interpret the presence of contradictions and conflicts.

In accordance with the Tax Code of the Republic of Uzbekistan, the tax obligation of taxpayers is the obligation imposed on them by tax legislation to correctly calculate and pay taxes and fees in a timely manner [16]. Accordingly, the general conditions of the penalty system used in relation to taxpayers in the case of an offense related to the violation of this system of obligations are also established by the Tax Code.

Responsibility for a tax offense differs from other types of penalties. Offenses related to this category are not limited to administrative or criminal penalties. In addition, financial penalties are also applied for tax offenses (1-table).

Consequently, the situation entailing responsibility for the violation of a tax obligation is a tax offense, which, in turn, is characterized by a set of objective and subjective features that make it up, as well as the object of the offense.

In our opinion, the tax obligation and the important socio-economic significance of its implementation are manifested in ensuring the full and timely performance of the functions of the state. The commission of an offense in the tax sphere finds its expression in the following cases:

- the object of the offense, that is, the presence of a legally protected system of public relations in the tax sphere;
- the presence of a set of signs of an act (action or omission) in violation of the norms established by tax legislation;
- the presence of the subject of a tax crime, that is, the person who committed it and for whom it is necessary to bear responsibility.

**1-Table. Features of the application of penalties established by administrative and tax legislation for tax and other offenses<sup>1</sup>**

<b>Criteria for determining the composition of the offense</b>	<b>In accordance with tax legislation (27-29 chapters of the Tax Code of the Republic of Uzbekistan)</b>	<b>Administrative responsibility for tax offenses (13 - Head of the Administrative Division of the Republic of Uzbekistan)</b>
Object	The system of relations established by the Constitution and tax legislation of the Republic of Uzbekistan on the obligation to calculate, pay taxes and fees, and their accounting	The system of relations of taxpayers with non-fulfillment of tax obligations, such as calculation, payment of taxes, provision of tax reports
Fault	Committed intentionally or negligently	Committed intentionally or negligently
Sanction	Administrative penalties	Административный штраф в

<sup>1</sup> Author's development

	established by tax legislation in percentages or fixed amounts in respect of income	установленных КоАО размерах
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The specifics of liability for violation of tax obligations lies in the fact that its composition is characterized by its manifestation in various legal spheres. The legal protection of the mechanism of tax relations is provided by financial, criminal, administrative and customs legislation. Thus, intersectoral legal structures are involved in bringing to justice for violation of tax obligations.

Research shows that tax evasion emerged and developed in parallel at the same time as the state's tax system. Some groups of taxpayers do not want to give part of their property to the state as a tax and hide information related to the tax. In order to protect its interests, as well as to prevent such actions committed by taxpayers, the state is forced to establish a system of responsibility to combat tax evaders, non-compliance with tax legislation. Of course, at different stages of the development of tax relations, the degree of public danger of tax offenses is assessed differently.

### Conclusion

For this reason, the obligations of taxpayers, the types and amounts of fines imposed for tax evasion have been liberalized by the States.

In the Republic of Uzbekistan in the 90s of the XX century, the processes of formation of market relations began, during which taxpayers had a lot of obligations, and a high level of financial penalties applied for offenses in the tax sphere. As a result of the study of the historical development of mechanisms for regulating tax relations, the following patterns can be observed:

- ✓ tax obligations and criteria for regulating their fulfillment depend on the level of economic development of the society;
- ✓ the tax burden is reduced with an increase in the welfare of the population in society;
- ✓ penalties for tax evasion are being liberalized.

Today, tax obligations and the rules governing them are clearly formulated. We believe that when developing regulatory legal acts regulating tax relations, it is necessary to take into account the following requirements

Today, tax obligations and the rules governing them are clearly formulated. We believe that when developing regulatory legal acts regulating tax relations, it is necessary to take into account the following requirements proposed by scientists:

- application of differentiated penalties, taking into account its nature, the degree of public danger when imposing penalties for non-fulfillment (improper fulfillment) of tax obligations;
- the degree of punishment should be proportional to the committed act and the damage caused to the budget;
- to prevent the imposition of double punishment for the same offense;
- ensure that the characteristics of guilt, mitigating and aggravating circumstances are taken into account when imposing punishment.

These principles were formed on the basis of long-term experience of the historical development of tax relations. Therefore, taking them into account when developing regulatory legal acts regulating tax relations serves to timely and complete fulfillment of tax obligations.

The level of development of the country's tax administration is important for determining the rational organization of the tax system and its effectiveness. In this regard, it is very important

for the state not to have a stable flow of financial resources to the budget, but to create a system of tax administration that forms a relationship of trust and respect for each other in the process of interaction between tax authorities and taxpayers.

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