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## RELATIONSHIP RELATED TO THE PROTECTION OF TAXPAYERS' RIGHTS AND INTERESTS IN MONITORING THEIR ACTIVITIES

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### Abstract

this article shows existing shortcomings of tax system, in particular, high level of tax burden, availability of many types of taxes, etc, which make the need for reforms in this sector. Therefore, a draft concept of tax system was developed

**Keywords:** Tax system, tax burden, types of taxes, tax reform, tax concept, tax administration, tax and mandatory payments.

### Introduction:

The Constitution of the Republic of Uzbekistan guarantees protection of the rights and freedoms of every person. In addition, the legislation enshrines the protection of the rights and legitimate interests of all business entities by the state in the current legislation on the regulation of entrepreneurial activities in the country

On May 25, 2000, the Law of the Republic of Uzbekistan "On guarantees of freedom of entrepreneurial activity" was adopted. This Law is approved in a new edition in accordance with the Law "On amending and addenda to the Law of the Republic of Uzbekistan "On guarantees of freedom of entrepreneurial activity", one of its main tasks is to protect the rights and legitimate interests of business entities. This law comprehensively strengthens guarantees of the rights of business entities and protection of the rights of business entities. It should be emphasized that in the interaction of business entities with state bodies, including law enforcement and regulatory bodies, as well as banks, the principle of the



priority of the rights of the subject of entrepreneurial activity is applied, in accordance with which the legislation interprets all irremovable contradictions and ambiguities arising in connection with the implementation of entrepreneurial activities in favor of the subject of entrepreneurial activity. It is envisaged that the provision of economic prosperity is one of the most important functions of the Mamlâkâtlâr. To this end, it is necessary to improve tax administration, introduce modern technologies in the tax system, strengthen the human factor in the implementation of tax audits, prevent violations of tax legislation and increase the importance of compensating taxpayers for the damage caused by the state budget. Judge of the Olí Court of the United States of America, Oliver, said that the sóliqlâr is a tribute to the development of the society [1]. Indeed, it is an important function of the state that is considered to be the most important function of the state. Sýliqlar har qanday davlat shakllanishinin asosiy manbayi sanaladi. Therefore, sóliqlâr davlat fálatiyi marcha yñilaiyi bablag' bilá ta'minlash ta'minlashi bozor'sabatlaai izi'izi ibi ibi iisisisiississis□ A significant part of the manbal coming from the Soliqlar account to the davlat budget shakllanadi va jamiyat manfatlari yø'lida foydalanadi. Sýliqlar ommaviy xizmatlar, ya'ni yo'llar, defense, court, social protection needs qatlam'nin nafaqasi va yana ko'plab davlatlarda ta'lim hamda hamda saqlash saqlash system ham to'lana. In this respect, we can say that the main function of taxes is fiscal, that is, replenishment of the state budget. Funds received by the state budget are spent to implement state functions. Of course, tax control measures are needed to ensure the correct calculation and payment of payments to the state budget and trust funds, accounting for taxpayers, detection of tax offenses, tax evasion or fraud. This research work is about tax control, the history of its formation in our country, the importance and essence of tax control

### **Literature analysis and text of methodology**

In order to understand the essence of tax control in depth and eliminate its problems, in this research work we first dwell on the concept of tax control, its essence, legal nature and the history of the origin of tax control. The initial prototype of tax control has not been formed recently, which dates back to the same period as the introduction of taxes. Collection and control over taxes began



in the periods when taxes were introduced. Disambiguation pages with short descriptions Similar forms of tax control to the current form were first available in industrialized countries such as the United States, Germany, France, Great Britain and Japan, and were later introduced in other countries. Below we take a look at the history of formation of tax control on the example of several states. In the United States, the Revenue Act of 1862 established the Internal Revenue Organization (later renamed the Internal Revenue Service), which entrusted it with timely tax collection and other tax-related duties [1]. Founded in the 1960s, this organization still carries out other tasks related to tax controls, such as tax audits, timely collection, and so on throughout the United States.

### **The Research Methodology**

Strengthening the legal mechanisms for protection of the rights and interests of entrepreneurs in their activities

<sup>1</sup> Article 21 of the Tax Code in the new edition of the Law of the Republic of Uzbekistan dated December 30, 2019 No. ZRU-599 was prepared by the dissertation on the basis of the essence. "On optimization measures" was adopted. According to this Decree, from April 1, 2019, coordination of inspections in the activities of business entities and control over the legality of inspections conducted by supervisory bodies is carried out by the Commissioner for Protection of Rights and Legitimate Interests of Business Entities under the President of the Republic of Uzbekistan. It is also authorized to take measures to bring to justice the guilty officials of regulatory bodies for violation of legislation in the field of inspections of the activities of business entities.

Now, we thought it appropriate to dwell on the regulatory legal acts regulating state control of the activities of business entities and inspections of their activities, which provide for the protection of the rights and legitimate interests of business entities.

Article 16 of the Law of the Republic of Uzbekistan "On State Control over the Activities of Economic Entities" defines the rights of economic entities under



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inspection. According to it, economic entities under investigation have the following rights:

Information on audit of their activities;

require the inspection officials of the supervisory authorities to obtain the decision of a specially authorized body, other documents that are the basis for the inspection, familiarize themselves with the documents confirming the identity of the auditors;

prevent inspections by persons who do not have grounds to conduct inspections;

non-fulfillment of requirements on issues that do not fall within the competence of the inspection officials of the regulatory authorities and not familiarize them with materials not related to the subject of the audit;

receipt from the inspection officials of the regulatory authorities on the day of completion of the inspection a copy of the act (certificate) on the inspection results;

appeal the results of the inspection in the manner prescribed by law.

Article 67 of the Tax Code of the Republic of Uzbekistan since January 1, 2008 stipulates the prohibition of collecting, storing, using and disseminating information about the taxpayer, as well as disclosure of tax secrets, in violation of the provisions of the Tax Code and other legislation in the exercise of tax control. This article also provides that documents or other information about the taxpayer obtained in violation of the requirements of the law cannot be the basis for holding the taxpayer liable for violation of tax legislation. Article 87 of this Tax Code specifies the participants in tax audits, which stipulates that tax audits of business entities that are members of associations of business entities can be carried out at the request of business entities with the participation of representatives of these associations.

### **Analysis and results**

The Law of the Republic of Uzbekistan "On State Tax Service" defines the concept of tax control as follows: "Tax audit is a single system of accounting of taxpayers, taxation objects and objects related to taxation, as well as compliance with tax legislation [8]. Proceeding from the above considerations, it is clear that



tax control is carried out by specially authorized state bodies, and that the government has control over the implementation of tax legislation by the Ministry of Public Finance;

Tax control is a type of control, and the following three main goals are pursued:

1. Subjects of tax control;
2. Objects of tax control;
3. The content of the tax control

We shall deal with each of them. Subjects of tax control are participants in tax and legal relations, and tax control subjects are officials of the state tax service bodies carrying out tax control, representatives of the audit service hired by taxpayers, owners, employees of the customs service. The object of the tax order is the collection of taxes and fees established by the Tax Code, the prosecution of tax offenses.

The content of tax control consists of the rights and obligations of tax control subjects.

When increasing each tax rate, it is important to have its purpose in mind. The tax control aims to:

- Verification of compliance with tax legislation by taxpayers
- Checking the implementation of the accounting rules;
- To ensure that taxpayers properly keep accounting, correctly calculate taxes, and ensure that they are fully collected in the budget;
  - Increase the number of municipalities in the implementation of tax legislation;
  - Increase in the number of cases in which the perpetrators of tax offenses are prosecuted and prosecuted;
- Verification of compliance with legislative norms regarding cash circulation.

### **Conclusion and Suggestion**

It is expedient to bring the rules related to the concept of "Tax control" provided by Article 2 of the Law of the Republic of Uzbekistan "On State Tax Service" with the rules provided for by the current Tax Code on "Tax control" (or this law should be adopted in a new edition);

We believe that the provisions on the prohibition of collecting, storing, using and distributing information about the taxpayer, as well as disclosure of tax



secrets, in violation of the provisions of the Tax Code and other legislation while exercising tax control should be reflected in the relevant articles of the current Tax Code regulating tax control.

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