



ASSESSMENT OF TAX DEBT IN UZBEKISTAN AND THE PROCEDURE FOR COLLECTION

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Abstract

This article covers the content of the tax debt assessment process, the stages and mechanisms of their collection. Also, proposals are developed to reduce tax debts, increase the efficiency of collection, and ensure the stability of state budget revenues. The study covers the regulatory framework, international experience, and existing problems in the practice of Uzbekistan.

Keywords: Tax debt; tax burden; tax debt assessment; tax rate

Introduction

The full formation of state budget revenues depends on the timely and full payment of taxes by taxpayers. Therefore, the procedures for assessing tax arrears and their collection play an important role in state financial management. The Tax Code of the Republic of Uzbekistan clearly defines the obligation of tax payments, the procedure for their collection, and the powers of tax authorities. However, in some cases, budget revenues are disrupted due to the failure to collect tax arrears on time. Tax arrears assessment is the process of determining the amount, causes, duration and possibilities of collection of arrears. This process allows to strengthen the analytical work of the tax administration, identify risks and strengthen financial discipline. The following factors are taken into account in the assessment:



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- ✓ the taxpayer's financial situation and solvency;
 - ✓ sectoral, territorial and temporal structure of debt;
 - ✓ the degree of impact of debt on economic activity.

Real-time monitoring of tax debts is carried out through information systems under the Tax Committee (for example, the "E-Tax" and "SoliqService" platforms). This makes it possible to identify trends in debt growth in advance.

The process of collecting tax debts is carried out in three stages:

1. Voluntary payment stage.

The tax authorities send a warning letter to the debtor. If the payment is made within the specified period, no enforcement action will be taken. At this stage, electronic reminders and notifications are sent to the taxpayer.

2. Forced collection stage.

If the debt is not eliminated, the tax authority makes **a decision on forced collection . The debtor's bank accounts are frozen, and the available funds are transferred to the state.**

3. is carried out through the Enforcement Bureau (EIB) .

4. Judicial collection.

If the debtor is not operating or has been declared bankrupt, the tax authorities will request judicial collection. Based on the court decision, the MIB will execute an enforcement document.

According to the current system, electronic data exchange has been introduced between the State Tax Committee and the MIB for debt collection. This ensures the speed of the collection process.

In practice, there are several problems with collecting tax debts:

- ✓ suspension of debtor enterprises' operations or concealment of funds through "fake" accounts;
- ✓ the length of legal proceedings;
- ✓ insufficient automation of information exchange in administrative processes.

The following suggestions are important to overcome these problems:



1. Implement a risk-based assessment system.

Tax debts will be categorized according to risk level and directed to priority control sources.

2. Rapid write-off of bad debts.

A rapid mechanism should be developed for debtors who are bankrupt or non-operating enterprises.

3. Expanding the interdepartmental information exchange system.

Introducing a single digital platform between the DSQ, MIB, banks, and judicial authorities will increase the efficiency of collection.

4. Strengthen preventive control.

It is necessary to strengthen the system of propaganda and warnings to increase payment discipline before debt arises.

Conclusion:

Tax arrears assessment and collection procedures are an important component of state budget sustainability. To increase the efficiency of this process, it is necessary to widely introduce digital technologies in the tax administration, develop a risk-based assessment mechanism, and strengthen interdepartmental cooperation. As a result, tax arrears will be reduced, budget discipline will be strengthened, and fiscal stability will be ensured.

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