



ANALYSE TAX EVASION SYSTEM AND ADMINISTRATIVE LEGAL
REGULATION IN UZBEKISTAN

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Annotation: *This article describes large-scale reforms aimed at creating favorable conditions for during entrepreneurship in the tax and improving the investment climate and further strengthening the confidence of business circles in our republic in recent year, ft the same time scientific and practical conclusions and proposals were formed on foreign experience and its application in our country.*

Key words: *tax revenues, analysis, administrative-legal regulation, risks, anvanced information.*

Nowadays of increasing of global financial instability in the world economy, in the development of short-term and long term budget-tax policy strategies, scientific research is being conducted aimed at researching various mechanisms for preventing and reducing tax evasion by taxpayers. Reducing illegal flows in the national economy, identifying factors that cause tax evasions by taxpayers and identifying ways to eliminate them. Preventing tax evasion processes by reducing the hidden economy, reducing the risks of tax evasion improvement of methododological bases of assessment is the priority direction of scientific research in this regard.

K.F.Becker pointed out that the secret economy is an uncontrollable part of the informal economy , which means that they produce goods and provide services based on other firms of incentives.



A.K.Pokrovsky invites the structural characteristics of risk for consideration, interaction with other risks, available information about risk, amount of risk, risk-related costs, identity risks.

J.Schumpeter suggests dividing into two types: the risk associated with a possible technical failure in production and the risk associated with the lack of commercial success.

Kashinlar, Aronov studying the mechanism of collection of taxes and other compulsory payments abroad and in the Russian Federation, the policy of working with taxpayers who refused to pay taxes, their rights and obligation, in the future every a taxpayer voluntarily developed practical recommendations on the obligation to pay taxes and applied these recommendations in the field of collection of taxes and other mandatory payments, proved it and implemented a number of practical measures. However, with a completely different proposal from Jalonkinani, Tashmatov in his book “On the role of taxes in the development of enterprises” suggests that taxes and other mandatory payments stimulate the activities of business entities and reduce their debtor and creditor debts and made scientific recommendations on improving recovery mechanisms by increasing their activity.

Andreva researched the reasons for non-compliance with tax discipline by taxpayers, analyzed ways to increase tax knowledge, and suggested ways to improve service to taxpayers as a state partner.

Although tax evasion is based on the economic egoistic feeling of tax payer, it is manifested at the level of a social problem through the economic spheres of the society and becomes a political issue. In this regard, Bavarian Finance Minister E. Hoover said, “In Germany, the desire to avoid paying taxes is stronger than the desire to be born.”¹ indicated the main socio-political basis of tax evasion. The issues of tax evasion as an economic, social and legal problem have been studied as an object of many scientific researches. From the point of view of scientific methodology, we will try to make a broader scientific analysis of these scientific research works

¹ Kottke K. “Грязные деньги-что это такое? Справочник по налоговому законодательству в области грязных денег.” М.,1998.



below. Together with the economic aspects of tax evasion, its legal aspects are also chosen as the object of scientific research. For example, the Russian scientist L.Aleksandrova, as a result of her research on this matter, found that “the prevalence of tax evasion by taxpayers, the high level of delays in tax offences, poses the problem of solving them with particular acuteness, the optimal and effective way of this activity, there is a need to search and develop tools and tools.” Analysis of the activities of law enforcement agencies shows that tax offences are more difficult to detect than other types of crimes. In fact, there are many such people. In such conditions, it is especially important to develop measures to detect tax crimes, including forensics. 2 states that the author points out that the legal assessment of tax evasion processes is much more complicated than other crimes. In her research, L.Aleksandrova assessed the legal aspects of tax evasion and said that “timely detection and investigation of tax evasion is directly related to the quality of tax, administrative, criminal, criminal-procedural and in this system.

Tax avoidance and evasion are pervasive in all countries, and tax structures are undoubtedly skewed by this reality. Standard models of taxation and their conclusions must reflect these realities. This paper first presents theoretical models that integrate avoidance and evasion into the overall decision problem faced by individuals. Early models of this area focused on tax evasion, modeled as a gamble against the enforcement capability of the state. More recently, the literature has examined more general models of the technology of avoidance, with the additional risk bearing caused by tax evasion either being a special case of this technology or one aspect of the cost of changing behavior to reduce tax liability. If the cost of evasion and avoidance depends on other aspects of behavior, the choice of consumption basket and avoidance become intertwined. The paper then relates the behavior predicted by the model to what is known empirically about the extent of evasion and avoidance, and how it responds to tax enforcement policy. The paper then turns to normative analysis, and discusses how avoidance and evasion affect the analysis of vertical and horizontal equity as well as efficiency costs; a taxonomy of efficiency costs is presented. Acknowledging the variety of behavioral responses



to taxation changes the answers to traditional subjects of inquiry, such as incidence, optimal progressivity, and the optimal mix between income and consumption taxes. It also raises a whole new set of policy questions, such as the appropriate level of resources to devote to administration and enforcement, and how those resources should be deployed. Because there are a variety of policy instruments that can affect the magnitude and nature of avoidance and evasion response, the elasticity of behavioral response is itself a policy instrument, to be chosen optimally. The paper reviews that is known about these issues, and introduces a general theory of optimal tax systems, in which tax rates and bases are chosen simultaneously with the administrative and enforcement regimes². We argue that the concept of the marginal efficiency cost of funds is a useful way to summarize the normative issues that arise, and expand the concept to include administrative costs, avoidance, and evasion.

Understanding the distinction is crucial, as one involves lawful planning while the other can lead to severe penalties, including the possibility of criminal prosecution. **Tax evasion, a violation under 26 U.S.C . 7201**, is a serious federal offense in the United States. It involves deliberately misrepresenting or concealing information to reduce tax liability and can lead to severe penalties, including the possibility of criminal prosecution. Tax evasion can take many forms, but it primarily falls into two categories: evasion of assessment and payment. Both types of evasion are punishable under federal law but involve different actions and legal nuances. The United States income tax system is based on **voluntary compliance**. Under this system, it is the taxpayer's responsibility to report all income. Tax evasion is illegal. In contrast, **Tax avoidance is any legal method used by a taxpayer to minimize the amount of income tax owed**. Individual taxpayers and corporations can use forms of tax avoidance to lower their tax bills. Tax credits, deductions, and income exclusion are forms of tax avoidance. Simply put, tax avoidance is a legal way for taxpayers to avoid paying taxes. They can do so by using the tax credits,

² Илья Миетеп Н. Теопун ^КОНОМунекоко паЗБУТУи. КануТаТУЗМ, соТсuaТУЗМ u геМОкпаТУН / Н. ИльяИМ- немеп. М.: НЗг- ВО ^КСМО, 2007. 864 с.



deductions, and exclusions that are part of the tax code to their advantage. Using these strategies can help them either avoid paying taxes altogether or lower their tax liability. Tax avoidance can be illegal if a taxpayer abuses these strategies and doesn't follow tax laws. **Tax evasion is the deliberate failure to comply with tax laws.** Taxpayers evade tax assessment and payment of their taxes. Tax evasion can entail hiding income, offshoring income in areas that don't comply with a taxpayer's home country, falsifying tax records, and inflating expenses. Tax evasion can result in fines, penalties, levies, and even prosecution. Let's take a deeper look below.

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