

IMPROVING TAX ADMINISTRATION: IMPACT ON SUSTAINABILITY AND GROWTH OF FINANCIAL POTENTIAL

<https://doi.org/10.5281/zenodo.15346294>

Buranova Lola Vakhobovna

Associate Professor of the Department of Taxes and Taxation

Tashkent State University of Economics

l.buranova@tsue.uz

ORCID: 0000-0001-9794-4398

Abstract: *The article examines the modern principles of the tax system of the Republic of Uzbekistan, provided for in the tax administration system in recent years. Special attention is paid to reducing the tax burden, digitalizing tax administration, stimulating innovation, fairness and equality - ensuring equal tax conditions for all categories of taxpayers, regardless of their size and form of ownership. The key innovations aimed at increasing transparency, expanding the tax base and improving the investment climate are analyzed. Based on the analysis of statistical data and regulations, the main achievements of the reforms have been identified, as well as urgent problems requiring further improvement. In conclusion, recommendations for improving tax administration are proposed.*

Keywords: *tax administration, tax policy, tax system, tax burden, tax optimization, simplified taxation system, tax burden, digitalization, justice and equality.*

INTRODUCTION

In order to improve the business environment, further improve tax administration and reduce the tax burden on businesses, it is necessary to further reform the relevant government agencies of the central database on the "tax history" of individuals and legal entities to support employment, reduce the tax burden in the private sector, stop the practice of informal employment by reducing it and creating a fair for all, a transparent and balanced tax system. In our research, we would like to note that thanks to a number of presidential decrees and resolutions aimed at radically improving tax policy, including the activities of tax authorities, a fair, transparent and forward-looking tax system that meets international standards and is convenient for taxpayers has been brought to a new stage, which we must analyze in direct connection with its with budget revenues.

Tax regulation is an important element of fiscal and economic policy, the main objectives of which are:

Achieving permanent sustainability of economic price growth;

Provision of social protection of the population;

Creating equality in all areas of economic activity.

The activities of tax authorities in the field of tax administration, as already noted, are aimed at ensuring full timely collection of taxes and fees in accordance with the legislation

and under the conditions of proper application of legal norms. This determines the regime for stimulating and encouraging law-abiding taxpayers and the necessary control and punishment of violators of tax laws [13]. From this it can be concluded that Tax Administration is a document that ultimately determines the success or failure of a country's overall fiscal and economic policy.

Tax administration – It is an orderly system for managing tax relations between government agencies, in action, and decisions aimed at complying with tax legislation. Thus, the importance of balanced and fair tax administration is one of the main and integral conditions for the high-quality functioning of any tax system, as well as ensuring the stability of the revenue side of budgets at all levels in a transitional market economy. The economic activities of business entities and tax authorities are determined by a number of systemic problems in this area that hinder dynamic economic growth, increase business and investment activity, create a healthy competitive environment, as well as ensure the necessary level of tax collection and other mandatory payments. As a result, the government should consistently reduce the tax burden, simplify the tax system and improve tax administration.

G.I.Zhakenova believes: "Tax administration consists in the implementation by tax authorities of tax control, the use of methods to ensure the fulfillment of unpaid tax obligations and measures of compulsory collection of tax debts, as well as the provision of public services to taxpayers (tax agents) and other authorized state bodies in accordance with the law"[11].

It follows from the regulatory legal act that the concept of "tax administration" is used to replace such concepts as "tax control" and are a kind of synonyms. Thus, the tax administration system, like any management system, has the following structure: characteristic features, subject-object composition, functional elements, methods, goals and objectives, and principles [10].

The object of tax administration is a set of relations between tax administrators, taxpayers and tax agents that arise regarding the creation of conditions and ensuring the completeness and timeliness of payment of established taxes and fees in accordance with the legislation [14].

Subjects of tax administration are understood to be an official or a legal entity from whom a powerful influence emanates [13].

S.H.Khaidarov reviewed the economic essence and main directions of tax administration, reflected the problems that hinder more effective tax administration and the main directions of the tax system for the targeted introduction of tax policy in improving macroeconomic indicators. In his opinion, the economic essence of tax administration is the organization, regulation and control of the process of implementing tax legislation in order to ensure timely and full receipt of taxes, fees and other mandatory payments to the state budget system [12]. The main directions include the following aspects:

1. Unification of taxes and tax regimes: Merging similar taxes and optimizing existing tax regimes to simplify the system.

2. Development of service-oriented tax services, that is, the introduction of information technologies to automate accounting, reporting and control processes.

3. Implementation of the Business Intelligence system: Automation of tax administration processes: Further digitalization of routine operations.

4. Strengthening tax control and increasing tax collection: Improving control mechanisms for the completeness and timeliness of tax payments [2].

Methodology. In the process of preparing the article, an integrated approach was used, including special methods of general scientific research. A systematic and comparative legal analysis that made it possible to characterize the current state of the tax system of Uzbekistan, identify the main modern principles and make a comparative analysis of their dynamics.

To study the regulatory framework, formal legal methods were used, during which the main legislative and subordinate acts regulating tax relations in the republic were analyzed, including the latest amendments to the Tax Code, decrees and resolutions of the President and Cabinet of Ministers of the Republic of Uzbekistan.

In addition, economic-statistical and logical-analytical methods were used to systematize the research results, identify trends and substantiate recommendations for further improvement of tax administration.

The work also reviewed, compared and used materials from scientific publications and analytical reports, which provided a broad scientific and practical basis for the research.

Analysis and results. The main purpose of the Decree of the President of the Republic of Uzbekistan No. UP-5468 dated June 29, 2018 "On the concept of improving the tax policy of the Republic of Uzbekistan" was to improve tax administration for accelerated economic development and improve the investment attractiveness of the country through consistent reduction of the tax burden and simplification of the taxation system [1]. In this article, we will consider the modern principles of the tax system and the implementation of tax administration, the definition of an additional tax base, the rational use and practice of information and communication technologies, which make it possible to increase the transparency of tax policy in the economy.

A modern tax system should be not only a source of revenue generation for the budget, but also an effective tool for regulating socio-economic processes. The effectiveness of the tax system is largely determined by the extent to which it is built on sustainable and balanced principles. These principles form the methodological and practical basis of tax regulation.

The modern principles of the tax system of the Republic of Uzbekistan include:

1-the principle. Reducing the tax burden: Gradual reduction of tax rates to stimulate entrepreneurial activity and attract investments. Reducing the administrative and tax burden on business entities by improving state control and the "Tax Assistant" system, as well as ensuring the fulfillment of tasks defined within the framework of the open dialogue between the President of the Republic of Uzbekistan and entrepreneurs, held on August 20, 2021 to directly study the problems and proposals of entrepreneurs, will accelerate the development of their activities [3].

The focus is on three key innovations according to the Presidential Decree of September 15, 2021:

- **Cancellation of tax reporting for certain sole proprietors.** C 1 On October 2021, individual entrepreneurs (sole proprietors) who pay income tax on individuals in a fixed amount will be exempt from the obligation to submit tax reports.

- **Lifting the 12-month restriction on the sale of imports .** Since the same date, the ban on the sale and sale in retail of certain imported goods has been lifted after 12 months from the date of their customs clearance.

- **Temporary reduction of social tax for individual entrepreneurs in the regions.** In the period from January 1, 2022 to January 1, 2023, the social tax rate for sole proprietors working in the regions of the republic (except for the city of Tashkent) was halved to 50% of the basic calculated value. (In other words, instead of the full rate, individual entrepreneurs in the regions paid only half of the prescribed amount of social tax in 2022.)

2-the principle. Simplification of the tax system: The introduction of more transparent and understandable procedures for calculating and paying taxes, which helps to reduce administrative barriers.

Simplification of tax requirements and reduction of rates affect the breadth and volume of the tax base – that is, the number and income of those who are taxed.:

- **Cancellation of reporting for sole proprietors with a fixed tax.** This measure by itself does not change the tax rate, but simplifies the life of entrepreneurs on a patent. The expected effect is an increase in the number of registered sole proprietors and, consequently, an expansion of taxpayer coverage. Many small traders and artisans who previously worked informally may decide to register, since they do not need to spend time and resources preparing declarations. Indeed, the vast majority (about 83%) of sole proprietors choose a fixed tax regime, where now **You do not need to provide tax reports.** Thus, the cancellation of reporting makes this mode even more attractive in theory. **expands the tax base** due to the influx of new taxpayers (more registered sole proprietors, each of whom pays a small but fixed tax monthly).

- **The lifting of the ban on the sale of imported goods after 12 months.** Lifting this restriction allows the business to **realize your inventory more fully**, this also affects the tax base. Previously, an importer who did not sell goods within a year after customs clearance actually found himself in a difficult situation – the goods could not be legally sold, he had to either write off losses or go into the shadows. Now the remaining product can be **It is legal to sell even after a year**, by paying all the taxes due on this sale. This means that more transactions involving the sale of imported consumer goods will be included in the official turnover and taxed (VAT or turnover tax). As a result of the lifting of the ban **the tax base for indirect taxes (trade turnover, VAT)**It is not artificially narrowed – all imported goods, sooner or later sold, are included in the taxable turnover. Theoretically, this measure **prevents a part of the tax base from falling out**, which previously consisted of "expired" goods that did not reach the official sale.

- **Reduction of the social tax rate for regional sole proprietors by 50%.** The direct consequence of this benefit was **reduction of the tax base** according to this tax per

entrepreneur, after all, each affected sole proprietor in 2022 paid only half of the usual amount. For example, if the monthly social tax for sole proprietors was 270 thousand soums, then the benefit decreased to ~ 135 thousand, and the entrepreneur saved about 1.6 million soums per year. However, due to **stimulating effect** the measure could have expanded the base in an extensive way: a lower tax burden prompted additional people to register as sole proprietors in the regions. That is, the drop in the per capitabase could be partially offset. **the growing number of payers**. In addition, the benefit was temporary, and after its termination, those sole proprietors who decided to start a business remain in the official tax system. In the long term, this contributes to the growth of the total tax base, even if the social tax base has narrowed for a year in the short term.

As we can see, tax simplification and reduction measures are expected, **expand the general tax base** by bringing additional entrepreneurial activity to the official level and increasing the number of registered entities. Even if individual rates are reduced, the involvement of new taxpayers and the inclusion of previously unaccounted-for transactions (sales of goods) in official turnover provides a broader base from which taxes are levied.

3-the principle. Digitalization of tax administration: The use of modern information technologies and automated systems for all processes of interaction between the taxpayer and tax authorities, such as electronic filing of declarations and online payment of taxes. As we can see, the digitalization of the tax system is not just the introduction of new technical solutions, but a strategic transformation of the methods of interaction between the state and the taxpayer, aimed at improving the efficiency, transparency and fairness of taxation. One of the most important effects of digital transformation is the positive impact on the state budget's fullness. The use of electronic platforms, online declaration, automated control, analysis and reporting systems helps to reduce the shadow economy, increase tax discipline and reduce administrative costs. In turn, this ensures a steady increase in tax revenues without increasing the tax burden.

Table -1

The impact of digitalization on state budget revenues

Effect	Explanation	Examples
Increasing tax collection	The human factor and the possibility of errors or evasions are eliminated.	Automatic calculation of VAT, tracking transactions through online sales registers
Reducing the level of the shadow economy	Transparency of transactions increases, cash settlements are controlled	Introduction of mandatory online KKM
Saving time and resources	Administration and audit costs are reduced.	Reducing the number of paper checks
Increasing voluntary compliance with tax obligations	Simplified submission and payment system encourages engagement	Taxpayer's electronic accounts

Reducing corruption and abuse	Eliminates personal contact, less manipulation	Automatic distribution of cases among inspectors
Predictability of budget revenues	Analytics are improving, and receipts can be planned more accurately.	Implementation of electronic revenue analysis by industry

The implementation of initiatives such as the Unified Tax Information System (UTIS), the mandatory use of online KKM, digital monitoring of transactions and electronic personal accounts of the taxpayer has already demonstrated high efficiency. According to official data, tax revenues to the state budget increased by more than 20% in 2024, a significant part of which was provided through digital administration tools.

4-the principle of Stimulating innovation: Provision of tax benefits for companies engaged in scientific research and development. The creation of a flexible, transparent and predictable system of tax incentives for R&D makes it possible to form an innovative economy in the country, resistant to external challenges and capable of self-regulation. The development of such a system in Uzbekistan should combine world practices with the specifics of the national economy, taking into account the level of development of science, the tax system and the digital infrastructure.

Table -2

International experience (comparison)

Country	Support Tool	Effect
South Korea	Income tax credit up to 30% of R&D expenses	The massive growth of innovative startups
Germany	Fiscal bonus for innovation	Increasing private investment in science
Kazakhstan	Tax relief for technoparks	Development of IT and biomedical clusters
Uzbekistan	Benefits for residents of IT parks and program participants	The legal framework for incentives is being formed

• The legal basis for the functioning of technoparks, including the procedure for registration of residents, the provision of tax and customs privileges, as well as measures to support start-up projects and innovation activities are specified in Decree of the President of the Republic of Uzbekistan dated June 5, 2017 No. UP-5068 "On the establishment of an innovative technopark in the Yashnabad district of Tashkent" [4], in the Cabinet Resolution The Cabinet of Ministers of the Republic of Uzbekistan dated January 10, 2019 No. 17 "On measures to create a Technological park of software products and information technologies" [6], and also in the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated July 15, 2019 No. 589 "On measures to organize the activities of the Technological Park of Software Products and information Technologies" [7]. In addition, the Decree of the

President of the Republic of Uzbekistan "On measures to stimulate innovation and scientific and technical developments" provides for a wide range of benefits for national developers of innovative projects. ***Tax benefits for developers of innovative projects in Uzbekistan:***

- ***Exemption from paying all types of taxes for innovative enterprises.*** According to the Decree of the President of the Republic of Uzbekistan dated May 5, 2018 No. PP-3697, innovation development centers established at higher educational institutions and scientific organizations are exempt from paying all types of taxes for a period of five years from the moment of their creation [8].

- ***Tax benefits for residents of IT Park.*** Residents of the Technological Park of Software Products and information Technologies are exempt from payment:

- income tax;
- Value added tax VAT;
- property tax;

, a single social payment. These tax benefits are valid until January 1, 2040 [9].

- ***Benefits for software developers.*** Software developers included in the national register are exempt from paying all types of taxes and mandatory deductions, as well as from customs duties (except customs clearance fees) for imported equipment and software not manufactured in Uzbekistan.

Support of innovative projects within the framework of government programs. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated July 6, 2022 No. PP-307 provides for the creation of new innovative enterprises at higher educational institutions and scientific organizations specializing in the production of high-tech products. These enterprises receive support in the form of tax and customs benefits, as well as financing from government programs.

To stimulate the development of science, technology and innovation in the country, a wide range of tax benefits and preferences are provided for national developers of innovative projects.

5-the principle of Justice and equality: Ensuring equal taxation conditions for all categories of taxpayers, regardless of their size and form of ownership. The principle of fairness and equality implies that the tax burden is distributed evenly, and the taxation rules are the same for everyone. By 2019, Uzbekistan's tax system was characterized by complexity, uneven effective rates, and multiple benefits for individual businesses, undermining a level playing field.: - "At the same time, expert assessments and surveys conducted among business entities indicate the persistence of a high level of shadow turnover in the economy, especially in the areas of trade and catering, road transport, housing construction and repair, and the provision of accommodation services, which infringes on the economic interests of bona fide entrepreneurs and creates unequal business conditions for them.

In order to reduce the level of the shadow economy in the country, create equal competitive conditions for doing business, including by reducing the regulatory and administrative burden, automating procedures and simplifying the procedure for complying with the requirements of tax legislation" [5].

A large number of discretionary tax benefits (granted individually to individual companies or industries) led to the fact that some taxpayers found themselves in a privileged position compared to others.

In addition, a significant part of the economy remained in the shadows, which infringed on the interests of bona fide tax payers and created unequal business conditions for them [5].

Since 2019, a tax reform program has been implemented with the support of international organizations. The goals of the reforms included reducing the tax burden, eliminating unjustified benefits, unifying rates, and expanding the tax base, thereby ensuring more even taxation for all business entities. Below is a table summarizing key changes in 2020-2024 and their impact on various groups of taxpayers.

Table - 3

Comparative table: Tax conditions by year and category of taxpayers

Year	Small business (micro) (simplified mode)	Medium and large business (general mode)	Individual entrepreneurs	State-owned enterprises vs private ones
2020	- New Tax Code: introduced a turnover tax of 4% instead of a single tax - The revenue threshold for the general regime is 1 billion soums (year). - Special regimes for markets, concerts, agro-small enterprises in these areas have been abolished on a common basis	- Income tax reduced to the base 15% (20% for banks, mobile operators, etc.) - VAT reduced to 15% (from 20% in autumn 2019) - Cancellation of many individual benefits: the old benefits are valid until a maximum of 1.04.2020	- Fixed tax reduced by ~ 25% - It is allowed to pay according to the declaration instead of the patent (personal income tax 12%). - The statuses of the self-employed (preferential tax on professional income) are legalized.	- Uniform tax rates for all legal entities: state-owned enterprises pay 15% on profits, 2% on property, etc. (there are no special standards for GP). -The beginning of the elimination of special benefits for individual SOEs and industries (the benefits of the old legislation are being abolished)
2021	- Low rates	- Rates	- Simplified	The

021	have been maintained: turnover tax of 4% (basic). - Encouragement of cashless payment: revenue through bank cards in catering was not considered for the transition threshold - Reduction of turnover tax for realtors from 25% to 13%	unchanged: profit 15%, VAT 15%, social tax 12% – stability and predictability. -Pandemic benefits (deferrals, accelerated VAT refunds, etc.) are integrated into the code -Increased transparency: mandatory e-invoices (almost 100% coverage).	procedure for sole proprietors has been preserved (fixed tax at a reduced rate). - Expanded the list of permitted activities for the self-employed, simplified their registration.	beginning of the implementation of the strategy to reduce the shadow sector of state-owned companies: SOEs are required to conduct transactions through the bank, issue e-accounts, etc., as private traders. Individual preferences of SOEs have not been extended (if benefits are needed, only through general laws).
022	2 - Micro/small division: micro <1 billion soums. - Expanding the access of small businesses to finance (preferential loans, interest compensation – indirect support).	- revenue of up to 10 billion soums is recognized as small (previously the limit criterion was 1 billion for taxes only) - reduce VAT to 12% from 2023 (preparing businesses for the transition).	- For sole proprietors and the self-employed without major changes; personal income tax rates of 12% (for residents) remain. - Launch of training and support programs for the transition of sole proprietors to the category of companies (with growth) on equal	- A clear course for equality - Continued privatization: the share of state-owned enterprises is decreasing, more and more companies operate on common market conditions with a single tax

			terms.	regime.
023	2 - A single 4% tax has entered into force for all microenterprises - The threshold of 1 billion for simplification remains, control over business fragmentation has been tightened (transaction monitoring mechanisms).	- VAT reduced to 12% for all - For the first time, companies that exceed 1 billion pay income tax at a preferential rate of ~7.5% (thanks to a 50% discount) - The waiver of export privileges has begun: the profit from exports for 2023 is last taxed at 0%, then this norm is abolished - Eliminated tax penalties for unused facilities (equal ownership of property).	- The fixed tax for sole proprietors has been indexed, but remains preferential. - Personal income tax of 12% is also applied to high-income individuals, which supports horizontal equality (equal rate for equal incomes). - Improved electronic services for paying taxes to sole proprietors, reducing the administrative burden.	- Unified taxation of SOEs and state-of-the-art enterprises - SOEs pay 12% VAT and 15% profit on a common basis. - Many large SOEs lose their long-term benefits
024	2 - Conditions are stable: the microbusiness pays 4% of turnover, there are no significant changes, the regime is fine-tuned. - Further digitalization of reporting is planned for simplified procedures (fewer visits to the tax office).	- Stable rates: VAT 12%, profit 15%. - There are broad bases without benefits: almost all industry benefits (except for agreed investment projects) have been removed. - Preparations are underway for the new rules of	- Individual entrepreneurs work without changes (preferential patents have been extended for a year). - There are over 1 million self-employed people - they pay minimal taxes, but they contribute along with companies,	- Full equality of ownership forms: tax laws do not contain special rules for state-owned enterprises. - State-owned enterprises, if they need support, receive it through subsidies or

		2025: no export privileges, equal excise taxes on local and imported goods, etc., so that all companies compete fairly	which reflects the principle of universal taxation.	through general programs (which is transparent). - As a result, neither public nor private businesses have artificial tax advantages – everyone has an equal starting position.
--	--	--	---	--

Note: The amounts of the revenue thresholds are indicated in the current prices of the corresponding period. Tax rates are given for residents of the Republic of Uzbekistan. The income tax base is the same for all enterprises, and differences in rates apply only to a narrow range of industries (the 20% rate).

The reforms of 2020-2024 have significantly brought Uzbekistan's tax system closer to international standards of fairness. The principle of equality is implemented through the unification of rates and rules: today, small, medium and large enterprises pay taxes on a single scale, without individual exceptions. The principle of fairness is achieved through a combination of neutrality (lack of privileges for individuals or firms) and progressive policies to support small businesses (reduced flat rates for all small businesses, easing the burden of growth). An important result was the creation of equal competitive conditions: an entrepreneur who pays taxes honestly no longer finds himself in a worse position than someone who used loopholes or benefits, as there are fewer such loopholes. A decrease in the shadow sector and an increase in voluntary tax payments confirm that businesses have begun to trust the new system.

In general, the tax policy of 2020-2024 in Uzbekistan demonstrated its commitment to the principles of fairness, ensuring a more even distribution of the tax burden and uniform "rules of the game" for all participants in the economy [12].

These principles are aimed at creating a favorable environment for economic growth and increasing the competitiveness of the country [1].

Conclusions: Thus, the concept of "tax administration" is currently in the process of development, reform and further improvement of the tax administration system, and improving the efficiency of the government agency are necessary and sufficient conditions for the process of ensuring the economic development of Uzbekistan. During the study and in-depth analysis, many problems and shortcomings were identified in the tax administration system, such as the lack of uniform standards and software products that

ensure the exchange of information between taxpayers and tax authorities, which negatively affects the implementation of the principle of cooperation between tax authorities and taxpayers. It is also necessary to take an integrated approach to taking measures to solve the tasks of reducing the tax burden, simplifying and digitalizing tax administration processes.

Suggestions. To strengthen the analytical and predictive function to solve the main tasks of the strategy, the formation of a tax control system in tax authorities, in order to remotely analyze risks in a timely manner and increase the adaptability of tax policy to reduce interference in taxpayers' activities.

To attract the best local and foreign experts in the field of online services to create high-tech online products in the field of tax administration. Also, these services should be created with consultations with companies in the TOP 100 companies of Uzbekistan, as well as tax consultants and leading auditors of the country, drawing on the experience of foreign countries in the field of tax administration.

REFERENCES:

1. Decree of the President of the Republic of Uzbekistan No. UP-5468 "On the concept of improving the tax policy of the Republic of Uzbekistan" dated June 29, 2018
2. Decree of the President of the Republic of Uzbekistan No. UP-5116 "On measures to radically improve tax administration, increase tax collection and other mandatory payments" - dated July 18, 2017
3. Decree of the President of the Republic of Uzbekistan UP-6314 On measures to further reduce the administrative and tax burden on business entities and improve the system for protecting legitimate business interests. 09/15/2021
4. Decree of the President of the Republic of Uzbekistan No. UP-5068 "On the establishment of an innovative technopark in the Yashnabad district of Tashkent", dated June 5, 2017
5. Decree of the President of the Republic of Uzbekistan PPNo.-6098 "On organizational measures to reduce the shadow economy and improve the efficiency of tax authorities", dated 10/30/2020
6. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 17 "On measures to create a Technological park of software products and information technologies", dated January 10, 2019
7. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 589 "On measures to organize the activities of the Technological Park of Software Products and Information Technologies", dated July 15, 2019
8. Decree of the President of the Republic of Uzbekistan PP No.-3697 "On additional measures to create conditions for the development of active entrepreneurship and innovation", dated 05.05.2018.
9. Decree of the President of the Republic of Uzbekistan PP No.-403 "On additional measures to increase the participation of the private sector in education", dated 11/22/2024.

10. Fayzieva M., Abdurakhmanova G., Khudoikulov S., Kurbonov S., Rakhmatullayeva S., Kholierova S. and Okmullaev R. (2023, December). The potential impact of digital technologies on poverty reduction in Uzbekistan. In Proceedings of the 7th International Conference on Future Networks and Distributed Systems (pp. 663-673). <https://dl.acm.org/doi/10.1145/3644713.3644825>
11. Zhakenova G. I. Scientific approaches to the definition of the concept of "tax administration" Scientific approaches to the definition of the concept of "tax administration" // Scientific and methodological electronic journal "Concept". – 2017. – Vol. 3. – pp. 224-229
12. Khaidarov S.H., "The main directions of tax administration in the Republic of Uzbekistan". "Economics and Society" No. 5(108)-1 2023 www.iupr.ru
13. Buranova L.V., Sadikov I.G. Perspectives of reforming the tax system of the Republic of Uzbekistan in the conditions of globalization. Yashil iqtisodiyot va taraqqiyot. №3. 2025. <https://yashil-iqtisodiyot-taraqqiyot.uz>
14. Ismailov M. The role of the tax potential of regions in ensuring financial stability Economic development and analysis 2 (5), 104-111 <https://documents1.worldbank.org/> Report No: PAD3908