



Article

Improvement of Local Tax Calculation and Collection Mechanisms

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Abstract: This scientific at work local taxes calculation and to collect mechanisms systematic accordingly learned and analysis In the study local taxes territorial budgets in the content role, their economic importance and financial to independence impact Also, in practice, calculation in the process to the surface coming problems, tax base complete lack of formation, information systems enough at the level lack of integration and in debt collection administrative restrictions in detail seeing Research results this showed that the digital technologies current tax administration simplification and control mechanisms reinforcement local taxes effective management opportunity Also, foreign of countries experience and advanced approaches studied and them national to the conditions adaptation through territorial budget proceeds stable increase roads offer received. Received scientific results local taxes calculation and to collect mechanisms improvement through territorial financial independence reinforcement and economic development encouragement opportunity confirms.

Keywords: Local Taxes, Calculation Mechanism, Recovery Process, Budget Income, Tax Administration, Digital Technology, Finance Independence, Improvement, Territorial Economy.

1. Introduction

Current globalization and economic reforms under the circumstances state finance system stable activity to conduct many in terms of taxes system to the efficiency Especially local taxes and fees of the regions socio-economic development in providing important financial source is considered. Local budgets strength, territorial infrastructure develop and to the population to be displayed social services quality directly local taxes calculation and to collect mechanisms where at the level right and effective organization to be done related [1]. Today on the day local taxes calculation and to collect in the process row problems there is are, they are tax base complete cover non-payment, tax discipline enough at the level lack of provision and modern information from technologies use level low with This is explained. situations local budget of income stable to the formation negative impact Therefore, local taxes calculation and to collect mechanisms improve them digitization, tax administration simplification and tax payers with relationships open and transparent basically on the road to put current is a scientific and practical issue [2]. This in the direction take going research territorial financial independence increase, local budgets income base expansion and state finance system stability to provide service This will do. in the article local taxes calculation and to collect mechanisms theoretical basics, practical

status and their improvement main directions scientific in terms of analysis will be done and relevant conclusion and offers working is released [3].

2. Methodology

Local taxes territorial budgets main income from sources one They are considered right calculation and own on time to collect of the regions socio-economic in development important importance has. In practice there is problems and tax under the administration disadvantages local taxes calculation and to collect mechanisms improvement necessity to the surface is bringing [4].

Article purpose local taxes calculation and to collect mechanisms analysis to do and them further effective organization to grow according to scientific based offers working from the exit consists of.

Local taxes state tax system inseparable part divided, territorial budgets financial basis They are local. authority to the organs own in the territory socio-economic development programs done increase opportunity gives. Local taxes main task at the regional level financial independence from providing This is taxes through infrastructure development, social industry expenses and local population needs financed by local taxes central to the budget falling download reducing, areas in the middle financial balance to provide service They do. economic essence again distribution function with closely related divided, territorial income in formation important role plays [5]. With this together, local taxes of the regions economic activity encouragement tool also manifested as will be. Local budgets stability in providing this taxes place is incomparable.

Local taxes calculation mechanism tax base determination, tax rates application and tax obligations calculation processes own inside takes. In use system regulatory and legal documents based on order inserted although, their performance always high to efficiency has not [6]. Calculation in the processes tax objects complete cover non-removability cases encountered It is worth it. This is tax of proceeds to decrease take comes. Some in the regions information base obsolescence calculation to the accuracy negative impact is showing. Also, calculating process complexity tax payers for misunderstandings brought outputs. As a result tax obligations wrong to be counted This is possible. situations local taxes calculation mechanisms improvement necessity to the surface brings [7].

Local taxes to collect process tax system the most important from the stages one This is process tax payers identify, list tax obligations control to do and to collect measures done increase cover will receive. process efficiency tax organs of activity right organization that was done related. In practice to collect in the process organizational problems, including tax of debt exceed progress is observed. Tax of payers own on time payments done not to increase budget to the proceeds negative impact shows [8]. Also, control mechanisms enough at the level effective not being to collect process slows down. Therefore to collect process organizational in terms of improvement important importance profession Local taxes to collect in the process one row systematic problems available. Of them one tax of payers tax from the law enough at the level aware This is not the case. tax obligations irresponsible approach brought It also issues tax administration processes complexity payers for difficulties gives birth. Information from technologies use level low control efficiency reduces. Some in cases tax organs and local authorities between cooperation enough at the level on the road This is not the case. tax base complete to determine obstacle This will do. problems local budget of income stable to the formation negative impact shows and them eliminate to grow necessity brought releases [9].

Modern under the circumstances local taxes calculation process digitization tax system efficiency increase important factor is considered. Digital technologies using tax base determination, calculations automation and information fast again work opportunity This process is created human factor the impact reduce errors number Electronic

information systems through tax of payers financial activity clear and transparent is monitored in a way that is consistent with the tax obligations complete and fair is considered. Digitization tax organs activity optimize time and resources to save service Also, tax payers for comfortable electronic services creation their to taxes was trust This increases local budget of proceeds stability to provide positive impact shows [10].

Local taxes effective to collect many in terms of tax administration right organization to be completed related. Tax administration improvement tax organs activity effective planning and requires management. This in process control mechanisms reinforcement and analytical approaches current to grow important importance has [11]. Tax inspections risks assessment based on take to go to collect efficiency increases. With this together, tax payers with explanation and advice their work expansion their tax discipline strengthens. Tax administration simplification to payers comfortable conditions creates. As a result taxes optional and own on time payment This is provided. local budgets income base to strengthen service does [12].

Foreign countries experience local taxes effective in management important scientific and practical importance has. Developed in countries local taxes territorial development main financial source as This is considered in the countries taxes calculation and to collect processes complete digitized systems based on done Tax base clear management and permanent updated to go to collect efficiency Also, the tax increases rates of the regions economic to the potential suitable accordingly Foreign in experience tax payers with open and transparent relationship on the road This is a approaches national tax to the system adaptation local taxes efficiency increase opportunity This gives scientific based offers working on the way out important source to be service does [13].

Local taxes calculation and to collect mechanisms improvement territorial budget stability to provide aimed at important First of all, tax base complete cover to take aimed at measures reinforcement necessary. Calculation processes complete digitization and only information systems current to grow important importance has. To collect in the process tax control modern from the methods use efficiency Also, the tax increases of payers legal culture increase according to explanation works take to go Local authority organs and tax offices between cooperation reinforcement important This is of offers done increase local taxes of the income to increase and of the regions financial independence to increase service does [14].

3. Results and Discussion

Research during local taxes calculation and to collect mechanisms current status deep analysis was done and their territorial budgets stability in provision important place was determined. Analyses this showed that the tax base complete cover non-observance, information systems enough at the level lack of integration and tax under the administration complications local taxes to the efficiency negative impact showing. With this together, digital of technologies limited at the level application calculation and to collect in the processes accuracy and transparency reduces. Studies as a result local taxes calculation process complete digitization, tax information base update and control mechanisms reinforcement through budget proceeds increase opportunity existence Tax administration simplification and tax payers with effective communication on the road to put optional payment level increase It was also determined that foreign experience based on modern management methods current to grow local taxes to collect efficiency noticeable at the level improve possibility scientific in terms of based on given. Received results local taxes calculation and to collect mechanisms improvement territorial financial independence to strengthen service to do shows [15].

4. Conclusion

This in research local taxes calculation and to collect mechanisms theoretical and practical aspects studied and their territorial budgets stability in provision important place based on was given. Research results local taxes in management there is mechanisms enough at the level effective that it is not and them improvement necessary that In particular, tax base complete unformedness, calculation and to collect in the processes digital from technologies use level low main problems as was determined. With this together, tax administration simplification, control mechanisms reinforcement and tax payers with open cooperation on the road to put local budget their income to increase service to do scientific in terms of was based on. Obtained conclusions local taxes calculation and to collect mechanisms improvement through territorial financial independence reinforcement and state finance system efficiency increase opportunity the existence shows.

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