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*Article*

# Improving the Practice of Assessing and Collecting Tax Debt

**Ostonaqulov Alisher Abdurashidovich**[*1]

1. Senior Lecturer at the Department of Finance and Banking, Denov Institute of Entrepreneurship and Pedagogy, Surxondaryo Region

* Correspondence: alisherostonaqulov91@gmail.com

**Abstract:** This article tax debts assessment and to collect processes theoretical and practical in terms of analysis does. In the study tax debts classification, debt determination and assessment methodologies, recovery in the process legal mechanisms and in practice problems studied. Article also, tax organs activity effective organization to, electronic monitoring systems current legal procedures simplification and debt reduction according to recommendations own inside Research results tax proceeds stable increase, financial resources effective management, state budget and economic stability in providing scientific based approaches importance shows. This article, also tax system efficiency increase, debt in advance determination and to collect processes to optimize service to do strategies scientific in terms of illuminates and to practice implementation to grow opportunities shows.

**Keywords:** Tax Debt, Assessment Methodologies, Recovery Mechanisms, Tax Organs Efficiency, Electronic Monitoring Systems, Legal Procedures, Financial Stability, Budget Revenues, Economic Stability.

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## 1. Introduction

Tax system of the state financial stability provider main is a mechanism and his/her effective performance mainly tax of proceeds own on time and complete to be collected Depends. Tax debts assessment and to collect process state budget their income planning, economic stability storage and social programs financing point of view from the point of view big importance has [1]. This with together, in practice tax debts determination and to collect in mechanisms one row problems available : debt evaluation enough tools absence, monitoring systems efficiency low, also, recovery in the process delays and efficiency enough not to be. Last in years economic of activity complication and entrepreneurship of subjects increase tax debts assessment and to collect of practice relevance further increased. Electronic calculation systems current information, information base and monitoring mechanisms improvement, as well as legal and organizational of mechanisms optimization tax debts effective assessment and fast to collect opportunity Tax debts assessment and to collect of practice improvement not only tax proceeds to increase, maybe business environment simplification, financial from resources effective use and economic of processes stability to provide service does. This therefore, this industry not only practical, maybe scientific in terms of also current is, its efficiency to increase aimed at research and offers current issue is considered [2].

## 2. Methodology

Tax income every one of the state financial stability in providing main source is considered. This with together, tax debts determination and to collect system often enough effective this does n't work and budget of funds on time not to be taken and economic of processes to slow down take comes [3]. Today on the day Uzbekistan in the economy entrepreneurship subjects number increase and financial of relationships complication tax debts assessment and to collect practice improvement current issue as showing. This because of tax debts effective assessment and fast to collect system working exit and current to grow state economy stability save, budget their income increase and financial from resources effective use provision point of view from the point of view important importance has [4].

This of the article purpose – tax debts assessment and to collect in practice there is problems determination, effective assessment and to collect systems improvement their ways study and scientific and practical offers working The goal is to exit. through tax control efficiency increase, debt reduce and budget proceeds stable to provide service doer strategies working exit in sight is being held [5].

Tax debt is tax payer 's state in front of obligations own on time or complete failure to comply as a result to the surface coming financial is an obligation. Tax debts state budget to their income directly impact does and economic stability in providing important place Tax debts the concept determination theoretical and practical in terms of necessary It is a tax. system efficiency to increase service does. In practice tax debts various to the criteria see classified. The first criterion according to debts main tax debt and fines, interest according to debts as is separated. Main tax debt is payment necessary was tax of the amount itself, fines and delayed payments as a result is considered [6]. The second criterion – debts deadline according to They are short term and far term debts as is seen. Short term debts one year inside payment need if so, far term debts one from the year more delayed the situation represents. The debt deadline to collect strategy when choosing important importance has. Third criterion – the debtor nature with This criterion is related to according to debts active and passive to debts is divided. Active debts recovery possible was, that is still not late debts means. Passive debts and to collect difficult was or unpaid situations also means tax debts debtor type also classify according to possible. This criterion according to debts physical individuals, legal entities individuals and entrepreneurship subjects to debts Separated. Miscellaneous payer types debts to collect to the mechanisms various requires an approach. Tax debts right classification not only theoretical in terms of, perhaps in practice tax control and to collect processes effective organization to grow It is also important for [7]. Classification using debt features, recovery opportunities and temporary strategies is determined. Tax debts classification of the state financial stability provision, budget proceeds increase and financial from resources effective use to provide service does. In this regard research and theoretical analyses tax organs activity to improve opportunity creates [8].

Tax debts evaluation is debt size, type, duration and recovery opportunity determination Evaluation is a process. state budget and economic stability for important is considered because it is financial consequences in advance determination and to collect strategy working to go out service does. Theoretically evaluation main purpose – debt financial consequences forecast to pay, to pay ability determination and to collect mechanisms is to choose [9]. Evaluation in the process debtor 's property status, tax payer 's various assets and financial indicators analysis Tax debts assessment standards and methodology scientific based and he owes determination and collect process systematic does. Evaluation methods as financial analysis, statistics indicators, electronic information base and monitoring tools is used. Evaluation in the process of debt delayed amounts, main debt, fines and interest separately analysis This debt is every one part according to separately strategy working to go out opportunity Theoretical foundations tax control,

debt determination and to collect processes effective organization to grow for necessary was knowledge own inside takes. With this together, evaluation process debt risks reduce and tax proceeds to increase service does [10]. Evaluation scientific approach tax to the organs debt in advance determination, effective monitoring done increase and to collect mechanisms optimization opportunity Tax debts evaluation theoretical basics to practice implementation when tax is paid of the organs activity systematic and effective This state economy stability to provide service does.

Tax debts to collect of the state tax legislation and procedures based on done Legal mechanisms debt mandatory in a way collection, fines and interest to calculate, to count confiscation to do such as tools own inside Tax legislation tax organs and debtors right and obligations clear This process of collection orderly and legal done increase provides [11]. Effective legal mechanism debt reduce and tax proceeds to increase service does. To collect in the process legal to the base rely on tax organs activity effective organization to grow and financial resources on time attraction to do opportunity gives. Laws to the debtor wearable obligations and them failure to comply consequences Legal mechanisms tax to payers fines, interest and property to collect order designation through economic discipline strengthens. With this together, they to collect process fair and openly to be provides. In practice tax organs debt determine, obligations distribution and to collect legal basically done This mechanism increases tax system efficiency increase and budget proceeds stable to provide service does. Legal of mechanisms improvement electronic systems and monitoring tools with when combined, tax debts to collect process fast and effective It will be [12].

In practice tax debts assessment and to collect process tax organs by done is increased. Evaluation in the process debt amount, term and debtor's financial status analysis will be collected. practice delayed payments to determine, to determine the debt into parts to be or complete to collect to provide Practice electronic systems, monitoring tools and legal documents through done Effective practice tax proceeds increase and budget funds stable to distribute service does. Tax organs in practice debt determination, analysis to do and to collect according to actions sequence determines. Evaluation and to collect process each other fills and debt reduce for strategic requires an approach. In practice debt into parts to be, delayed amounts again calculation and to collect mechanisms application wide This state to the budget proceeds increase and financial discipline to strengthen help Tax debts assessment and of collection practical experience legal, financial and technician of tools awakening through effective the results gives [13].

Tax debts determination and monitoring systems Tax debts determination and monitoring systems tax control inseparable part These systems are tax of payers obligations, late debts and debt circumstances permanent to observe opportunity Electronic monitoring systems tax debts according to information fast and clear collection, analysis to do and control to do Monitoring system tax to the organs debt in advance determination and to collect strategy working on the way out help gives. Through the system of debt type, amount and deadline is determined. Tax organs system using delayed payments into parts to be or to collect measures Monitoring systems tax proceeds increase, budget funds stable distribution and financial from resources effective use provides. Modern systems automated accounting, electronic information base and statistic analysis opportunities combines. Debt fast determination tax to the organs delayed debts prevent to take opportunity System efficiency tax control, legal and financial of tools awakening with increases [14]. Electronic systems and monitoring mechanisms tax debts to collect process accelerates and fair These systems through tax organs debtors with effective work take goes, their payment obligations control does and financial discipline Strengthens monitoring systems using tax debts delay reasons analysis is done, risks is determined and prevent to take measures working exit possible. With this together, system tax to the organs debt order to put and effective to collect according to offers working to go out opportunity creates. Modern electronic systems and monitoring tools tax debts assessment

and to collect processes further effective does. That's why tax debts determination and monitoring systems develop state finance stabilization and economic efficiency to increase service does [15].

Tax debts to collect in the process problems Tax debts to collect in the process one row problems to the surface they are coming tax system efficiency reduces and budget to the proceeds negative impact does. Home from problems one debt determination and evaluation enough mechanisms there is not being is considered. Often to collect process delayed, ineffective and reactive to the character has will be. Debtors tax obligations postponement opportunity in hand In practice, property detection, fines and interest calculation in the processes legal and technician restrictions available. Tax of the organs resources limitedness and monitoring systems efficiency low to collect It also slows down the debt. various types – physical and legal individuals, entrepreneurship subjects – collection mechanisms complicates. Some in cases tax legislation and of the procedures complexity debt to collect slows down. in the process debtor with conditional agreements is made, this and efficiency reduces. Tax of the organs frame potential and technician to charge for equipment process limiting is one of the factors. Indebtedness postponement and partially unpaid tax system efficiency reduces. mechanisms improvement and electronic systems current to grow necessity is a pressing issue. Tax debts in debt collection problems determination and analysis to do state budget stability increase and economic processes effective management for important.

Tax debts assessment and to collect improvement roads Tax debts assessment and of collection efficiency increase for one row improvement measures The first way is to use electronic monitoring systems. current to grow and them These systems are tax debts fast determination and to collect opportunity creates. The second way - legal the base reinforcement and to collect mechanisms Simplify. Debt determination and to collect according to order and the rules optimization tax of the organs efficiency The third is financial. and frame resources development, tax organs modern technologies with The fourth is to pay off debt. assessment and to collect according to statistic analysis and scientific based methodologies Application. Improvement process tax of payers payment discipline to strengthen help gives. With this together, debt into parts to be, delayed amounts again calculation and to collect mechanisms application efficiency Improves. measures tax proceeds stable increase, budget funds distribution and financial from resources effective use provides. Improved systems debt in advance determination and debtors with effective work take to go opportunity gives. These ways through tax organs control strengthens and to collect processes accelerates. Improvement process not only to practice, maybe scientific also based on analyses.

Scientific and practical recommendations and conclusion Research results based on tax debts assessment and to collect improvement according to one row scientific and practical recommendations working exit First, electronic monitoring systems current to grow and them develop recommendation Secondly, legal the base simplification and to collect mechanisms optimization Third, tax of the organs financial and frame resources reinforcement Fourth, debt is important. assessment and to collect according to standard and methodologies current to grow recommendation is done. With this together, debt into parts to be, delayed amounts again calculation and to collect processes systematic done increase important. Proposal done recommendations tax proceeds increase and budget funds stable to distribute service does. Scientific-practical recommendations tax to the organs debt in advance detection, effective monitoring and to collect strategies working to go out help gives. With this together, research financial from resources effective use and economic stability provision opportunity gives recommendations. to practice implementation to do tax system efficiency increases, debt reduces and state budget their income stabilizes. Conclusion as in other words, tax debts assessment and to collect processes improvement state financial stability strengthening, economic efficiency

increase and tax system discipline provision point of view from the point of view important importance has.

## 3. Results and Discussion

Tax debts assessment and to collect process analysis this shows that the state budget of income effective provision, financial stability and economic of processes disciplined management for tax debts determine, assess and to collect systems improvement necessary. Research results in practice tax organs by monitoring used, electronic systems and legal of mechanisms efficiency with related they are debt in advance determination and fast to collect opportunity gives. With this together, in practice in processes there is was problems – delayed payments, debts in the definition difficulties and legal and technician restrictions – collection efficiency reduces and budget to the proceeds negative impact shows. Analysis results this shows that tax debts assessment and to collect improvement the most important roads electronic monitoring systems development, legal mechanisms simplification, frame and financial resources reinforcement and standard and methodologies current These measures are tax to the organs debt systematic accordingly determination, effective to collect strategies working exit and budget funds stable distribution opportunity It also provides scientific and practical analyses tax debts assessment and to collect process efficiency increase, financial optimal use of resources and economic stability to provide service to do integrated approach the necessity shows. Debt into parts to be, delayed amounts again computing, electronic systems monitoring using such as practical measures to collect efficiency noticeable at the level As a result, the tax debts assessment and of collection scientific based and practical in terms of effective system state financial stability reinforcement, budget proceeds increase and economic of processes discipline to provide service does. With this together, tax of the organs activity efficient, orderly and legal mechanisms based on organization when done debt level decreases, tax income increases and state economy stability reinforcement opportunity is created.

## 4. Conclusion

Tax debts assessment and to collect process state financial stability provision and budget proceeds effective attraction to do for important importance has. Research results this showed that the tax debts right classification, assessment and to collect systems improvement of the state financial resources effective to manage help Electronic monitoring systems, legal mechanisms and modern assessment methodologies tax of the organs efficiency increases, debt fast determination and to collect opportunity creates. With this together, in practice to the surface coming delayed payments, financial of resources limitedness and legal complications problems solution to do for systematic and scientific approach necessary. Tax debts assessment and to collect improvement through debt level decreases, budget income stable increases and economic processes disciplined Research is conducted. this showed that scientific and practical recommendations current to - electronic systems development, legal mechanisms simplification, frame and financial resources reinforcement and standard methodologies implementation tax system efficiency in increasing solution doer importance has. In general tax on receipt debts assessment and of collection effective system state economy stability provision, financial discipline reinforcement and budget proceeds to increase service does. That's why this in the field permanent improvement and modern approaches current to grow current task as remains.

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