



ACADEMICIA
**An International
 Multidisciplinary
 Research Journal**
 (Double Blind Refereed & Peer Reviewed Journal)



DOI: 10.5958/2249-7137.2021.01490.7

PROCEDURE FOR MONITORING TAX CONTROL IN EXPORT-IMPORT OPERATIONS

Kh.M. Kulimova*

*Tashkent Institute of Finance,
 UZBEKISTAN

ABSTRACT

This article examines the procedure for tax control of export-import operations, as well as the results of monitoring of foreign trade operations, according to which the work done in the field of taxation of export and import operations, the reduction of overdue receivables activities in such areas as increased work, measures taken to reduce receivables and payables on foreign trade operations. There were also scientific discussions and recommendations on the effective implementation of tax control monitoring in export-import operations.

KEYWORDS: *Export, Import, Trade Operation, Foreign Trade, Tax Service, Banks, Customs Service, Electronic Information System, Tax, Tax Control.*

INTRODUCTION

Uzbekistan, which is a participant in the processes of globalization and rapid integration into the international economic community, is also constantly developing its international economic relations. In this process, methods of regulating the activities of export-import operations are widely used. In this regard, the head of state Sh.M.Mirziyoyev noted that "Entering new export markets will remain one of the most important tasks of the Government." [1] The development of entrepreneurial activity of domestic enterprises through export-import operations within the established law, the prevention of various abuses will ensure the harmonious development of the country's economy. Of particular importance in the implementation of this task is the procedure for monitoring tax control in export-import operations.

Monitoring and control over foreign trade operations is carried out on the basis of mutual information exchange with the state tax and customs services and commercial banks and through a single electronic information system of foreign trade operations.

The pandemic has exacted substantial costs on all emerging market and developing economy (EMDE) regions. Although all regions are expected to grow this year, the pace of the recovery varies considerably, with greater weakness in countries that have larger outbreaks or greater exposure to global spillovers through tourism and industrial commodity exports.[2].

It shows that the role and importance of tax control in export-import operations is one of the most important issues in response to changes in world market conditions.

LITERATURE REVIEW

According to Z. Gurbanov, "in order to strengthen the foreign exchange reserves of the country, it is necessary to improve the methodology of tax audit of export operations, given the economic importance of exports of goods, works and services abroad." [3]

Tashmuradova's research explores ways to effectively use taxes. [4]

In his research, Islamkulov explored issues related to ensuring the sustainability of tax revenues in budget revenues. [5]

The results of research conducted by Sh.D. Ergashkhodjaeva show that the stimulation of export activities depends on the structure and development characteristics of the world market [6].

According to L. Goncharenko, "the modern level of interdependence of the participants of the tax relationship consists of two elements of control that make up the tax administration, including control over the compliance of taxpayers with tax legislation; control over the implementation of laws by the tax authorities." [7]

A. Advokatova described tax control as follows: "Tax control, as an integral part of the tax administration system, provides solutions to the problems facing the state in all spheres of society, provides directions and ways to improve the legal mechanism for the most efficient formation, distribution and use of state financial resources. implementation of the state's financial policy." [8]

According to I. Konev: Tax is a mandatory payment to the state income from legal entities and individuals. [9]

According to Crohin, tax control in the broadest sense is a set of measures taken by the state to ensure the economic security of the country, the financial system and the fiscal interests. [10]

Boltinova and Tsaregradsky described the tax audit as follows "Tax audit is the activity of the executive bodies of the competent state aimed at regulating the full and timely calculation and payment of taxes and other payments by taxpayers in accordance with the tax legislation." [11]

Among foreign scholars, modern Russian scholars on the taxation of foreign trade transactions, in particular G. Harutyunyana, I. Blinova, S. Gamidullaeva, A. Kozyrina, V. Melikhova, V. Presnyakova, A. Kholopova, E. Chebotarevoy, D. Chernika, G. Shagalova and others. [12]

RESEARCH METHODOLOGY

This article uses methods such as scientific analysis and grouping, which show the procedure for monitoring tax control in export-import operations.

Analysis and results

In order to ensure the legal implementation of foreign trade operations, the Department of Monitoring of Foreign Trade Operations has been established in the State Tax Committee, and it is important to improve their activities.

The State Tax Service provides information from authorized banks and the State Customs Service:

Analysis;

Carries out financial control of the financial and tax reporting of the taxpayer;

In case of errors or inconsistencies as a result of cameral control, sends a request to the taxpayer to make corrections;

File a claim against an overdue debtor for fines of economic entities, draw up an administrative protocol against officials;

When detecting cases of money laundering abroad in agreement with the authorized body for the coordination of inspections of business entities in accordance with the body that entered into the agreement. If necessary, the inspection is carried out jointly with the State Customs Service.

After confirmation of the facts of violation of the results of the inspection and office inspection, the inspection materials are sent to law enforcement agencies to take measures provided for by law.

Inform the Department of Economic Crimes and Money Laundering within three days during inspections and in-house control if any facts related to legalization of proceeds from crime and financing of terrorism are revealed.[13]

**TABLE 1 BY THE OFFICE OF MONITORING OF FOREIGN TRADE OPERATIONS
ON THE RESULTS OF WORK DONE IN 2019 INFORMATION**

<i>billion sum</i>		
The name of the route	Number of subjects	Summa
I. Work done in the field of taxation of export and import operations		
Taxes calculated and collected in addition to the state budget as a result of in-house control	668	87,6
Reduced overpayments as a result of in-house control	317	25,2
II. Work done to reduce overdue receivables		
Applications for reduction of overdue receivables	1 957	796,7
Financial fines paid voluntarily to the budget by business entities	13	0,2
Overdue receivables settled by business entities (in US dollars *)	433	54,3
Claims filed with the Economic Courts for the imposition of financial penalties	399	168,9
Administrative fines imposed on officials of business entities	333	0,4
III. Measures taken to reduce receivables and payables on foreign trade operations		
Total reduced debt	7 910	1 815,8

hence:		
Reduction of creditor debt that occurred before September 5, 2017	2 380	1 277,5
Reduction of overdue receivables and payables of inactive business entities	377	298,7
Reduction of overdue receivables and payables of liquidated business entities	251	165,2

A source: Data of the State Tax Committee of the Republic of Uzbekistan

According to Table 1 above, the Department of Foreign Trade Monitoring provides information on the results of work in 2019. According to it, the work done in the field of taxation of export and import operations, the work done to reduce overdue receivables, foreign trade such as measures taken to reduce receivables and payables on transactions.

The effectiveness of public administration in the field of taxation depends in many respects on the flexibility in the activities of various branches of public administration. Authority determines the specific location of each body and at the same time serves to ensure its compatibility with the activities of other bodies.

Coordinating the work of the State Tax Committee and other bodies directly and indirectly responsible for taxes, these areas of the body assume a high level of responsibility for ensuring the rights of individuals related to taxation and perfectly regulate all aspects of cooperation to prevent problems in their interests. .

In our opinion, in order to develop tax monitoring in foreign trade operations, it is expedient to carry out the following tasks:

1. The creation of a modern version of a single electronic information system of foreign trade operations and the establishment of an electronic information exchange system between the State Customs Committee and the State Tax Committee remains a requirement of the times.
2. It is advisable to impose restrictions on importers who do not pay taxes on the sale of imported goods. Introduce a mechanism for banks to purchase foreign currency in the domestic market of entities with creditor debt of more than 90 days under import contracts, based on the conclusion of the tax authorities.
3. Establishment of a full vertical control system of the Department for Monitoring Foreign Trade Operations. However, control over foreign trade operations is carried out in 33 directions.

CONCLUSIONS AND SUGGESTIONS

1. In our opinion, it is expedient to improve tax control and tax dispute management and tax dispute management processes through the introduction of ICT and automation tools, as well as training of tax officials.
2. We also consider it expedient to reduce regulatory barriers in tax control and monitoring and to further stimulate exports.
3. We consider it expedient to further expand the range of export support services, encourage the export of medium and high-tech products.

4. We believe that the main task of tax control in import operations is to apply a mechanism aimed at preventing unjustified sharp increases in prices for imported products through the import monopoly.

5. We consider it expedient to reduce customs duties on imports for raw materials and modern technologies and for finished products that can be produced in the country.

REFERENCES

1. President Shavkat Mirziyoyev's Address to the Oliy Majlis, 29.12.2020
2. 2.January 2021 Global Economic Prospects.A.World Bank Group Flagship Report.
3. KurbanovZ.N. (2011) Theoretical and methodological bases of tax accounting and auditing. Abstractof the DSc dissertation. - Tashkent, p.26.
4. Goncharenko L.I. (2012) Methodology of taxation and tax administration of commercial banks: monograph / L.I.Goncharenko. - 2nd ed. M: Financial University, 332 p. (190-191 p.).
5. Advokatova A.S. (2013) Tax control in conditions of modification of relations between tax authorities and taxpayers. Abstract of the dissertation for the degree of candidate of economic sciences Moscow. 26 p
6. Toshmurodova B.E. Effective use of taxes in achieving economic development. Iqt. fan. doc. diss. avtoref. - Tashkent, 44 p.2007.
7. Islamkulov A.X. (2012) Ways to ensure the sustainability of direct tax revenues in budget revenues: i.f.n. dissertation abstract for the degree. - T .: BMA, 2012. - 21 p.
8. Sh.D.Ergashxodjaeva. International competition. Textbook.- T .: TSU, 2013.-328 p.
9. Konev I.P. (2019) Petrozavodsk State University. Module 11: Government Expenditures and Taxes. Dengi and their functions.
10. Krokhnina Yu.A. (2011) Tax Law: A Textbook for Bachelors. 5th ed., revised and add. / Yu.A. Krokhnin. - M .: Yurayt, 451 p. (p. 186-187).
11. Boltinova OV, Tsaregradskaya Yu.K. (2019) Tax control. Tax audits. Tutorial. Edited by M. NORMA-INFRA-M.160s.
12. D.V. Kuzin. Taxation of export and import operations in Russia. Abstract of dissertation for the degree of candidate of economic sciences. Moscow, 28s.
13. Data of the State Tax Committee of the Republic of Uzbekistan
14. Шерова. Б., Раджабов Х.М.Commercial banks as a subject of financing investment projects //Scientific progress. – 2021. – Т. 2. – №. 1. – С. 889-893.
15. KhudoykulovH.A., SherovA.B. Digital economy development in corporate governance of joint stock company //Экономика и бизнес: теория и практика. – 2021. – №. 3-2. – С. 217-219.
16. Шерова. Б., ЮсуповШ.Б. Foreign experience of effective organization of monetary policy in the country //Scientific progress. – 2021. – Т. 2. – №. 1. – С. 605-609.