

A CREATIVE APPROACH TO EFFECTIVE MEASURES TO MANAGE THE TAXATION OF EXCISE GOODS

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ABSTRACT:

The article discusses the necessity, essence and factors, goals, objectives and problems of managing the practice of taxation of excisable goods at the present stage of liberalization and modernization of the economy in the Republic of Uzbekistan. In the prospects for the socio-economic development of the country, the advantages and features of a creative approach to the effective management of the practice of taxation of excisable goods are scientifically substantiated. The practice of taxation of excisable goods in the tax system of the Republic of Uzbekistan

Keywords: taxes and taxation, indirect taxes, excise tax, excisable goods, practice of taxation of excisable goods.

Introduction:

The liberalization of the economy, the aggravation of the problems of fiscal policy and increasing the tax capacity of taxpayers, application by the state of effective means of modernization of the tax system in many respects, indirect taxes, including excise taxes, are also directly related to the establishment of an effective mechanism. It is important to study the ways of improvements in the practice of taxation of goods as a separate area of tax system reform, which is causing a lot of controversy.

In the current context of socio-economic and administrative changes in the country, none of the problems of modernization and

reform of the tax system is as controversial as the process of taxation of excisable goods.

As the President of our country Sh. Mirziyoyev noted, the only way to eliminate the "hidden" (or "black") economy is to reduce the tax burden, to create more favorable conditions for doing business. Therefore, we need to develop a separate program that provides for effective measures in this regard. In addition, it is necessary to work intensively to introduce the labeling of highly liquid products produced and imported in our country. The new version of the Tax Code should provide incentives for honest taxpayers, who are the backbone of the country's development, and punish those who operate secretly [1].

Theoretical, methodological and practical aspects of improving the practice of taxation of excisable goods in Uzbekistan have been analyzed as a special, independent object of research determines the relevance and scientific-practical importance of the chosen topic for this scientific article.

ANALYSIS OF THE RELEVANT LITERATURE:

Excise tax is recognized as an effective form of indirect taxation in a number of countries at different stages of economic development. At the same time, the excise tax is successfully applied in the world taxation practice. The main reason for the widespread use of excise tax from ancient times to the present day is its fiscal significance and high level of collection. This was even mentioned by the French economist F. Demezou in 1666:

"Excise alone is capable of paying all other tax revenues and more [2].

Today, there are different approaches and options of justification for the need for excise tax in the economic literature. In particular, according to O.R. Tegetaeva, "although the excise tax is included in the structure of the indirect tax, now its main significance is that it is a criterion for assessing the state and prospects of social consumption " [3].

L.V. Borovko , " a promising direction of modern tax policy is to form a socially oriented model of the practice of conceptual excise taxation and ensure its effective development " [4].

M.A. Troyanskaya and Yu.O. Nizamieva emphasize that "as an effective form of indirect taxation, it is important to create opportunities to use the excise tax as a means of regulating consumption and stimulating production, ensuring their sustainability " [5].

The generalized analysis of the above considerations showed that there are three different approaches to understanding the essence of the concept of " necessity of excise tax ".

The first approach explains the narrow understanding of this concept and is based on emphasizing only its importance as a curve tax .

Representatives of the second approach, in turn, in the interpretation of this concept focus on the need to form a socially oriented model of the practice of attracting conceptual excise taxes and ensure its effective development .

Finally, the representatives of the third approach link the need for excise tax with the formation, distribution and use of the state fiscal base with the participation of this tax [6] .

E.Gadoev , Sh.Gataulin, I.Zavalishina, T.Malikov, O.Olimjanov, H.Sobirov , A.Juraev, Sh.Toshmatov , M.Sh. .Almardonov,

O.Abdurahmanov, B.Tashmuradova, N.Khaydarov , K.Yakhyoev, N.Kuzieva, B.Sanakulova are also examples .

However, it should be noted that in the research work carried out in our country, the practice of taxation of excisable goods and the administration of excise tax is rarely studied .

In general, despite the existence of a lot of work on excise taxes, the study of excise tax problems, the content of their transformation, the mechanism of operation, ways to improve the practice of taxation of excise goods are less studied.

A number of conceptual rules, including reforming the practice of taxation of excisable goods and the creation of effective models of excise duties, are controversial and require scientific understanding, as well as clarification of the problem of forming and assessing the tax base and stratification of excise rates. The development of a tax regime for the calculation of network excises, their collection in the budget and control lags far behind the needs of practice.

In this research , a systematic study of ways to effectively form a mechanism for the taxation of excisable goods , taking into account the future tasks of socio-economic development of the country in the context of the new tax policy in the context of modernization and liberalization of the economy. The issue of creating an improved mechanism for the harmonization and harmonization of the mechanism of effective implementation of state fiscal goals and tax incentives has been neglected.

ANALYSIS AND RESULTS:

The term "excise" is thought by a number of researchers to be derived from the Dutch word *exijs* (Old French *accise*), meaning "assessment for tax purposes". There is also the notion that the word "excise" is derived from the Latin word *accidere* (to cut, to cut),

meaning a special mark on a straw used to measure the amount of beverage available in a container for tax purposes.

Excise tax is a type of indirect tax on consumer goods (services) of the mass type, which is set in excess of the price of the product (or service tariff) and is thus imposed on the final consumer.

Excises are essentially divided into individual and universal excises. Individual excises are essentially universal excises - value added tax, similar to the sales tax, and differs from them in that it is imposed on a limited group of goods. Generally, excisable goods are of a general nature, and the demand for these goods is low elasticity relative to the level of income.

In the period of economic transformation, the excise tax will be introduced first, because the introduction of this tax and control over its payment will be relatively easy. Such administrative advantages stem from the fact that tax authorities have the ability to control the physical volume of certain goods, expressed in kind, rather than relying on accounting books to collect taxes.

Historically, the excise tax was a tax on production, not consumption, that is, levied on producers at the place of production. The fact that the excise tax is set at a fixed amount per unit of output or as a percentage of the value of the goods further complements the administrative advantage of the tax. In addition, the excise tax, especially when calculated per unit of administrative expenses, can bring high returns if the group of excisable goods is carefully thought out and includes a limited group of goods.

The main difference between excise taxes and other consumer taxes and mandatory payments is: first, the specificity of their scope - their application to the consumption of a particular commodity (service) or group of goods (services), and

secondly, they are non-equivalent. The first feature is a comprehensive excise tax tax weigh to the database has which was consumption taxes - if they differ from value added tax or sales tax, the second feature is the separation from various fees and charges paid for the use of public goods and services.

Excise tax based on the functions performed basic three to the group become learn you can: first group includes the traditional excise tax (on alcoholic beverages and tobacco products). The excise tax levied in this group has two main purposes: to limit the consumption of socially harmful products and fiscal, the second group includes excises on oil and petroleum products, and the third group includes excise taxes on luxury goods, which usually do not have a clearly defined fiscal purpose. Excise tax in such a group often serves the function of redistribution, as the consumer of these goods is the wealthy segment of the population. In addition, the following other goals can be mentioned, for example, to stimulate high-capacity industries by imposing excise taxes on high-capacity industrial products in some countries for luxury goods (automobiles, expensive electronics, etc.). in addition to customs duties on imported goods, it is possible to encourage local producers or improve the foreign trade balance by introducing an excise tax.

The establishment of a system of excise taxation is relatively simple, with taxpayers working with contracted goods in a market economy. performance about experiences increases. Such the experience will help lay the foundation for the sophisticated methods of audit and control required to work with value added tax and income tax. Thus, the excise tax, on the one hand, provides the financial income needed to overcome the difficulties of the transit period at a time when the economy is developing, on the other hand, the tax will help the authorities transition to new, more

sophisticated methods of taxation.

The economy of the transition period has achieved positive results through a reasonably regulated excise system of taxation achieve it is possible that through the excise tax it is possible to form a significant share of tax revenues in the early stages of the transition period.

Reforms in Uzbekistan in recent years to modernize and ensure the effective functioning of the tax system, in particular, to increase the effectiveness of taxes as a means of regulating consumption and stimulating production , the use of effective methods of tax administration , the establishment and strengthening of tax burden and corporate tax control , ensuring openness and transparency of this process has become one of the important issues at the level of public policy.

Therefore, The purpose of the study is to develop scientific and practical recommendations to improve the practice of taxation of excise goods in Uzbekistan. Special attention should be paid to the following:

Clarification of the need, socio-economic nature and objectives of the taxation of excisable goods ;

-A study of the conceptual framework and criteria for economic efficiency of taxation of excisable goods ;

-Coverage of foreign experience in the field of effective measures for the taxation of excisable goods ;

out an analysis of the laws, problems of development of the practice of taxation of excisable goods in -Uzbekistan and government measures to address them ;

-An analysis of the methodology for assessing the effectiveness of the mechanism of taxation of non-cash goods ;

-Analysis of the role of excise tax in the formation of budget revenues and the procedure for collecting this tax in the budget;

- Scientific substantiation of directions for improvement of excise tax administration procedures;

Development of a comprehensive target program and forecast for improving the practice of taxation of non-taxable goods , etc.

Tax practice from 2022 shows that the procedure for calculating and paying excise tax is maintained. Fixed excise tax rates are indexed to an average of 10 percent from June 1, 2022.

Thus, the tax rates on alcohol and tobacco products set from October 2021 will be maintained until June 1, 2022.

Tax rates on petroleum products, including petroleum products sold to the final consumer, are once indexed to 10 percent from June 1, 2022.

The rate of excise tax on polyethylene granules is reduced from 20% to 10%, including their import.

Excise tax on liquefied gas producers is abolished.

A creative approach to effective measures to manage the practice of taxation of excisable goods then it turns out that then Within the framework of the conceptual framework of state tax policy in the Republic of Uzbekistan , taking into account the future tasks of socio-economic development of the country, a systematic study of the practice of taxation of excisable goods and its focus The mechanism of action " is the development of an improved mechanism through mutual coordination and harmonization.

Effective measures to manage the practice of taxation of excisable goods creative approach The functions of that are :

New definition based on a systematic approach to the concept of "criteria and indicators of effectiveness of the mechanism of taxation of excisable goods " , taking into account the conditions and economic base created for taxpayers on the basis of the new

tax policy based on the prospects of socio-economic development;

- On the basis of the study of tax practice, to identify systemic problems in the formation of an effective mechanism for the taxation of excisable goods and to recommend a system of proposals for their solution;

-To propose a methodology for a comprehensive assessment of the participation of this tax in the fiscal base on the basis of an effective mechanism for taxation of excisable goods, taking into account the expansion of the tax base and modern changes in the system of financial capacity of taxpayers;

- Scientific substantiation of the need to develop an improved mechanism for the harmonization and harmonization of the "mechanism of effective implementation of state fiscal goals and tax incentives", which is an important basis for financing socio-economic development in the practice of taxation of excisable goods ;

- Scientific substantiation of a complex system of measures by the author to improve the practice of taxation of excisable goods in the Republic of Uzbekistan;

-Model of the Concept for improving the practice of taxation of excisable goods in our country in accordance with the Development Strategy of Uzbekistan for 2022-2026.

CONCLUSION:

1. The application of excise tax on goods that are considered social damage or have negative consequences also has certain positive aspects. Such a tax gravity serves to limit the consumption of goods with a certain potential hazard potential, for example, in alcoholic beverages and tobacco products, or in the consumption of gasoline or other types of fuel that pollute the environment. Such indirect utility is an additional benefit of the tax to the surface brings, however many excises usually

(and should be) introduced for the purpose of obtaining tax revenue.

2. It is necessary to introduce an excise tax on energy drinks (energy drinks with high caffeine content) produced in the Republic of Uzbekistan and imported into the customs territory of the Republic of Uzbekistan, as well as soft drinks with high sugar content .

3. In accordance with the tax legislation of the Republic of Uzbekistan, the excise tax is included in the price structure and on the basis of value added tax. Therefore, when taxpayers import excisable goods into the customs territory of the Republic of Uzbekistan, the amount of customs duty and excise tax is taken into account on the basis of value added tax. In our opinion, tax collection here the mechanism is slightly broken, i.e. the amounts of excise tax and duty are also included in the value-added tax base. That is, the amount of excise tax previously levied on the taxable base both entering, this paid tax for more means paying taxes . This is not in line with the principles of accuracy and fairness of taxation.

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