

REASONABLE ORGANIZATION OF TAX ADVICE SERVICE SUCCESSFUL BUDGET REVENUES ROLE IN SUPPLY

Samadov Ortiq Abdualim Ogli

Researcher of Karshi engineering-economics institute

Khamrayeva Zilola Khamro Qizi

Researcher of Karshi engineering-economics institute

Abstract: The article discusses the features of the tax service, the importance of factors affecting the tax service, and also addresses the issues of taxation and taxation.

Keywords: taxation, management, policy, tax service, management, tax system, social, economic sphere, business, tax payer, tax advice.

Coordination of economic and financial relations as a mandatory and non-refundable payment, which reflects the process of redistribution of funds for the socio-economic aspects of society, forms the basis of the services of the tax administration. Accordingly, tax administration is a complex and systematic process, which is unique in its structure, as well as a scientific and practical process aimed at the targeted provision of state budget revenues. Undoubtedly, this process is based on the Budget Code of the Republic of Uzbekistan and the Tax Code of the Republic of Uzbekistan. These laws define the essence of the content of the tax advisory service.

The tax administration system is a holistic Meta social system in terms of its goals and objectives. Its services are important in terms of its national significance as a socio-economic system. It should be noted that the formation, functioning and development of a special system, as well as its financial relations with other systems are the responsibility of the state. Accordingly, the tax service system is characterized by the following features:

That is:

- Formation of types of tax services, management of the establishment and development of their functional activities;
- The goals, tasks and functional functions of the tax service system are given priority over the interests of the state;
- Ensuring the achievement of the goals set for the tax service system, the implementation of tasks and functions of the scientific and methodological, organizational and legal, regulatory and coordination, logistical, infrastructural, required for the organization, development and operation of tax authorities by the state -increased through the formation of technological, social protection infrastructure;
- State coordination of financial and tax relations of the tax service system with other financial systems;

- Encourage and evaluate the state funding of the tax service. These include.

Factors influencing the tax administration the quality and quantity of the economy are broadly influenced by the tax system. The methodological and practical complexity of tax administration shows that taxes are an economic, financial, political, legal and social phenomenon at the same time. It is also a multifaceted and structurally complex process. These quality aspects of the services of an employee working in the tax administration system objectively mean that he is multi-purpose and impartial.

Today, the Decree on the Concept of Improving the Tax Policy of the Republic of Uzbekistan also establishes the procedure for the training of employees of the state tax service and taxpayers on the calculation and payment of taxes, which is also the budget of the tax service. is important in the process of revenue collection.

The tax administration system, as an important component of public administration, plays a leading role in the management of the types of services of tax officials. Tax policy, its development strategy will be developed and the tax service will play an important role in its implementation. In this process, its organizational mechanism will be improved, the functions of taxes and technologies of taxation will be defined and coordinated. It should be noted that the scope and classification of services provided by tax officials reflect the tax relations of the state in the calculation of taxes. Tax payments make a significant share in the financial flows of economic entities, that is, the issue of the tax burden plays an important role in the development of market relations, the qualitative and quantitative growth of entrepreneurship. In the above cases, a specific system of management of taxes and taxation in the tax authorities and taxpayers requires a quality organization of services of employees of this system. It should be noted that the issue of calculation and payment of taxes in the structure of financial services currently raises issues related to internal tax planning, analysis, accounting and control. The provision of specific services to entities in determining the final financial results and performance of their activities is becoming an important factor in making the sound, correct decisions on the calculation and payment of taxes. The correct and effective organization of the interrelated activities of the state and individual economic entities is determined by the tax legislation. In particular, the unconditional compliance with the normative requirements of the Tax Code of the Republic of Uzbekistan by the state and individual economic entities, the compatibility of interests, openness of relations, the democratic social orientation of the tax system and The creation of conditions for increasing the efficiency of the services of employees of the tax administration system is becoming increasingly important. Therefore, in the current situation, the need for tax advisers is growing significantly and is experiencing a period of formation as a field of professional activity. Tax consulting is a complex process that requires a high level of knowledge and skills in organizational, legal and methodological issues, as quality and comprehensive tax advice provides the accurate calculation of taxpayers and the state. Provides a transfer to the

budget in due time. Problems of taxes and taxation, it is related to the solution of scientific and practical problems of implementation of the goals and objectives of tax administration in the fields of economics, finance, taxes and taxation, management, law, tax policy, tax relations and so on. , requires comprehensive knowledge and skills. In this regard, the Tashkent Institute of Finance, Tashkent State University of Economics, Samarkand Institute of Economics and Service in the leading universities of the country in the field of economics through the retraining and advanced training of highly qualified personnel. The rational organization of the support service for continuous improvement is also an important issue.

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