

3. Смольянинова Т. Ю. *Индустриальные парки в региональной экономике: механизм создания, перспективы развития* // Воронеж
4. Грибанов В. П. *Промышленников посылают в парк* // *Коммерсант*. 2013. № 100.
5. Susan M. Walcott, in *International Encyclopedia of Human Geography (Second Edition)*, 2020

ASSESSMENT OF THE EFFECTIVENESS OF THE ACTIVITIES OF TAX AUTHORITIES IN FOREIGN COUNTRIES

Abdulov Damir Rustamovich

*Senior Lecturer, Department of State management,
Tashkent State University of Law*

In the institutional architecture of the tax administration system of any country, an important place belongs to the structure and hierarchy of tax authorities. When forming the institutional structure of tax authorities in various states, in our opinion, the following circumstances should be taken into account: the presence of a stable functioning legal system, the level of economic development and existing national traditions.

The process of studying advanced foreign experience poses a task in two ways: identifying systemic problems in the activities of tax authorities and selecting the appropriate advanced foreign experience in ways to solve these problems. Such problems in the taxation practice of our country include the system of management and control over the field of taxation as a whole. Within the framework of this problem, it would be justified to turn to the experience of tax administration in successful developed countries, such as: Sweden, Denmark, Norway, Germany, France, South Korea, Russia and Japan[5].

To give a few examples, Sweden is one of the most taxing countries in the world. Tax revenues account for about 45% of GDP, most of which go to the state budget. In this analysis, we look at the performance of tax authorities in Sweden.

The Swedish tax system is based on the principle of self-assessment, in which taxpayers assess their own income and pay taxes according to this assessment. However, the IRS reviews these estimates and conducts audits to ensure compliance with tax laws and regulations. According to the Swedish Tax Administration's 2020 report, total tax revenue was SEK 1,728 billion (about US\$200 billion). Of this, SEK 1,016 billion (about US\$120 billion) was collected through the tax office. The remaining tax revenue was collected through other government agencies.

The Danish tax system consists of several types of taxes, including personal income tax, corporate income tax, VAT, property tax and others. In 2019, tax revenue in Denmark was 46.8% of GDP, one of the highest in the world. Despite the high level of tax revenue, the Danish tax authorities successfully cope with the task of collecting taxes. In 2019, Denmark's tax collection rate was 91.2%, one of the highest in the world.

The Norwegian tax system is considered one of the most developed and efficient in the world. Contributing to the efficiency of the tax system in Norway is the high level of automation and use of digital technologies. For example, in 2020, more than 90% of taxpayers filed income tax returns through an electronic system, which reduces document processing time and reduces the number of errors. In general, we can highlight general and special aspects of tax administration inherent in the countries under study - Sweden, Denmark and Norway (Table 1.2).

Table 1.

General and special aspects of the tax administration system of Sweden, Denmark and Norway [6]

Criteria	Tax administration system		
	Sweden	Denmark	Norway
<i>Special aspects of the tax administration system</i>			
Responsible body of the tax administration system	Tax Department of the Ministry of Finance	Ministry of Taxation	Tax administration
System for assessing the work of tax inspectors	A scoring system for the work of tax inspectors carrying out control audits	Assessment of the work of departments and employees of tax authorities based on clear criteria	Desk audits are carried out by tax auditors. On-site audits are carried out by tax inspectors, who, compared to tax auditors, are more experienced and qualified specialists
Specialized tax intermediaries	Tax consultants	Tax advice provided by lawyers and accountants	Specialized companies - tax agents
Supervision of the quality of work of tax authorities	Department of the Ministry of Finance for Control over Tax Administration	Treasury Service	Accounts Chamber
<i>General aspects of the tax administration system</i>			
<ul style="list-style-type: none"> -all countries have clear regulation of tax control procedures and strict enforcement measures; - high level of development of information automation of tax administration and access of tax services to extensive information resources; - tax services have extensive information resources, including data on property, income and expenses of taxpayers, which allows monitoring without conducting control procedures within the taxpayer's premises; - The following promising areas of information services for tax authorities and taxpayers are typical: provision of declarations in electronic form; introduction of technologies for paying taxes electronically; providing online access to information about the status of settlements with the budget, tax registration without contacts with the future taxpayer. If any questions arise, correspondence is carried out with him. 			

Conclusions and offers:

- it should be noted that the concepts of “tax system” and “tax system” are not identical, the first includes the second concept, which characterizes the purposeful legislative, executive and administrative activities of the state, and the second concept is manifested by the totality of the types of taxes and fees in force in the country;

- tax administration usually refers to the management of tax relations by government bodies vested with powers and responsibilities in the field of taxation and tax collection to ensure the implementation of tax policy and in accordance with tax legislation. Tax administration is a higher-level concept, and tax control is only part of it.

Of course, the practical implementation of tax administration is more obvious through tax control, but this is only a component of tax administration;

- “effective tax administration”, which can be understood as a set of organizational actions of authorized state bodies for tax administration. relations in the formation of a service-oriented tax environment, ensuring not only the satisfaction of the state's needs for sustainable and sufficient filling of the budget system, tax revenues to the State Budget of the Republic of Uzbekistan;

- the near future of effective tax administration should be based on improving the procedures for organizing tax collection, preventing the risks of tax offenses on the part of taxpayers and creating conditions that encourage legal entities and individuals to voluntarily (consciously) fulfill their tax obligations, which are considered one of the ways to ensure an increase in tax collection into the country's budget system;

- the institutional structure of tax administration in foreign countries depends on the influence of the following factors: features of historical development, national traditions, the priority of tax administration chosen by each country, etc.;

- an important reserve in improving the quality of public services in the activities of tax authorities of various countries is their positive experience in increasing the volume of services provided to taxpayers, the availability and quality of information to taxpayers, taking into account modern requirements for the digitalization of services to taxpayers.

List of used literature:

1. Abdulov, Damir Rustamovich. "Development of tax administration mechanisms in the conditions of digitization of the economy of Uzbekistan." (2022): 13-22.

2. Oleynik L., Abdirahmanov A. (2018) *Times of change: Uzbekistan is moving to the use of blockchain technology and crypto-assets. Market, money and credit*, no. 7, pp. 23-28 / Oleinik L., Abdirakhmanov A. (2018) *Times of change: Uzbekistan is moving to the use of blockchain technology and crypto-assets. Market, money and credit*, No. 7, p.23-28.

3. *Digital technologies of tax administration: (2019) monograph for master's students studying in the programs of the directions "Economics", "Government Audit", "Finance and Credit" / [I.A. Mayburov and others]; under. ed. AND.A. Mayburova, Yu.B. Ivanova. – M.: UNITY-DANA, 263 p / Digital technologies of tax administration: (2019) a monograph for undergraduates enrolled*

in programs of the directions "Economics", "State audit", "Finance and credit" / [IA Maiburov and others]; under. ed. I.A. Maiburova, Yu.B. Ivanova. - M.: UNITY-DANA, 263 p.

4. Rustamovich, A.D., and A.O. Kalandarovich. "System of forms and methods of tax administration in Uzbekistan." *International Journal of Innovative Technology and Exploring Engineering* 9.1 (2019): 3108-3110.

5. <https://siu.ranepa.ru/nauka>

6. Compiled by the author based on data from the Tax Administrations of these countries

MINTAQA XIZMAT KO'RSATISH SOHALARI KO'RSATKICHLARINI ISTIQBOLDA RIVOJLANTIRISHNING EKONOMETRIK MODELI

Sattarov Umirzoq Normengovich

QarDU doktoranti

Mintaqa infratuzilma tarmoqlari, xususan, xizmat ko'rsatish sohalari murakkab jarayon hisoblanadi. Mazkur soha tarmoqlarining tegishli ko'rsatkichlarini prognozlashga doir iqtisodiy-matematik usullardan foydalanilgan holda oldindan chamalab ko'rishni taqozo etadi. Buning uchun har qanday ijtimoiy hodisa, jarayon yoki obyekt murakkab tizim deb qaralib, uni ifodalovchi qonuniyatlarning miqdoriy va sifat tomonlari o'rganiladi. Murakkab iqtisodiy jarayon sifatida qaraladigan ijtimoiy sohaga ham bunday yondashish uning faoliyatini tahlil qilishda va ekonometrik modellashtirishda muhim ahamiyatga ega.

Ekonometrik modellashtirish masalalari o'rganilayotgan sohani anglab yetish bilan cheklanib qolmay, balki, o'rganish jarayonida to'plangan bilimni bozor iqtisodiyoti amaliyotida qo'llash, qo'yilgan maqsadlarga erishish uchun unga ijobiy ta'sir o'tkazish tajribasini egallashni ham ko'zda tutadi.

Aholi turmush darajasini oshirish ijtimoiy sohalarni rivojlantirish jarayonlari bir-biri bilan uzviy ravishda bog'langanligini qaraydigan bo'lsak, ular o'rtasida muayyan aloqadorlik mavjud bo'lib, birining rivojlanishi, albatta, ikkinchisining ham o'zgarishiga omil bo'ladi. Ya'ni ijtimoiy sohalarning rivojlanishi, aholi turmush darajasining oshishiga olib keladi. Aholi turmush sharoiti faoliyatini rivojlantirish, ijtimoiy sohaning rivojlanishi, aholiga xizmat ko'rsatish sohasining rivojlanishiga bog'liq. Xizmat ko'rsatish sohasining rivojlanishida transport xizmati, aloqa xizmati, servis xizmati, kommunal xizmat ko'rsatish kabi sohalari muhim rol o'ynaydi. Bu sohalarning rivojlanishini aholi daromadiga, yalpi ichki mahsulotning oshishiga bog'liqlik, o'z navbatida, ichki mahsulotni oshirish ishlab chiqarish jarayoniga bog'liq. Mana shu o'zaro bog'liqliklarning birortasi buzilsa, ishlab chiqarish jarayoni ham buziladi. Bu esa mehnat unumdorligining pasayishiga, moddiy manfaatdorlikning so'nishiga, natijada aholi turmush sharoitining pasayishiga olib keladi. Shuning uchun ham ijtimoiy hodisalarni o'rganishda belgilar o'rtasidagi bog'lanishni aniqlash muhim ahamiyatga ega.

Ijtimoiy hodisalarda ta'sir etuvchi omillarga bir xil emas, balki har xil qiymatlarning mos kelishini, ularning o'zaro bog'liqligini korrelyatsion bog'lanishini o'rganish maqsadga muvofiq keladi. Chunki ijtimoiy sohalarning