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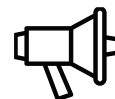


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ISSUES OF IMPROVING THE ESSENCE, CLASSIFICATION, AND IDENTIFICATION CRITERIA OF EXTRA-LARGE AND LARGE TAXPAYERS

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Abstract: This article analyzes the foreign experience of implementing the tax administration of large taxpayers, as a result of this analysis, issues of improving the tax legislation of the Republic of Uzbekistan, a proposal for further improvement of the tax administration of large taxpayers and recommendations are developed.

Key words: tax, budget policy, budget, tax administration, large taxpayers, foreign experience, tax potential, tax burden, tax rate, tax benefits.

INTRODUCTION

The experience of developing and transitional countries worldwide shows that monitoring the compliance of large taxpayers with legislation helps eliminate certain risks, enhances tax law enforcement, and ensures greater efficiency in tax administration. "Due to the pandemic, many countries are experiencing tax collection erosion, reflecting the decline in economic activity and a potential deterioration in tax compliance. Most tax administrations were forced to shift to remote operations without establishing almost any face-to-face contact with taxpayers." Today, assessing the obligations of large taxpayers requires improvements in tax administration's core functions through the development of new digitalised systems.

If we look at the core of such approaches, on the one hand, they are aimed at simplifying state fiscal policy by efficiently using financial instruments in relation to taxpayers' activities; on the other hand, they focus on ensuring the effectiveness of policies aimed at conveniently and maximally forming state budget revenues, which is each state's primary fiscal issue. This, in turn, necessitates identifying enterprises classified as large taxpayers and developing issues related to the optimal management of their activities through tax instruments.

REVIEW OF LITERATURE ON THE SUBJECT

Numerous scholars have conducted research on improving the administration of large taxpayers, and this topic continues to be studied as a highly relevant research area. In particular, A. Karataev, in his studies, focuses on key issues such as the concepts and functions of large taxpayer administration, the impact of assessing large taxpayers' tax potential on the state budget, its logical model, the selection of the most effective tax administration tools to ensure the formation of effective tax relations between tax authorities and large taxpayers, and the methodology for strategic analysis of a large taxpayer's tax potential [1].

According to A. Fedorov, it is necessary to systematise the existing tax benefits for large taxpayers, and he has developed methodological foundations for enhancing tax incentives with negligible fiscal cost by assessing the impact of these benefits on investment processes [2].

T. Kamalnev analysed the taxation practices of large taxpayers using gas network enterprises as an example, evaluated the outcomes of large taxpayer administration, and analysed the control activities of interregional tax service bodies based on both quantitative and qualitative indicators [3].

A. Yunak, in his research, justified the need for legal norms defining the concept of large taxpayers, the criteria for classifying legal entities into the category of designated taxpayers, and the specific features of tax control and accounting that must be stipulated by law [4].

S. Brusnisin provides scientific and practical recommendations on establishing tax control over the shifting of value-added tax burdens by large taxpayers within tax administration [5].

O. Sitnikova, using the example of the Russian Federation, identified shortcomings in the taxation practices of consolidated taxpayers and proposed directions for further improvement of taxation and tax administration mechanisms for such taxpayers [6].

Meanwhile, scholars such as K. Vakulenko, M. Germanova, and Yu. Darkina have not only provided scientific definitions of the concept of large taxpayers but have also sought to reveal their characteristics. According to K. Vakulenko, "large taxpayers are organisations classified as the largest category based on specific criteria" [7].

RESEARCH METHODOLOGY

This article employs comparative analysis as well as induction and deduction evaluation methods. Using the comparative method, data on tax incentives were analysed and scientific conclusions were drawn.

ANALYSIS AND RESULTS

According to orthodox theories, in order to determine the essence, characteristics, and market positions of entrepreneurial entities, they are grouped based on certain criteria. These groupings include small enterprises, microfirms, individual entrepreneurs, medium-sized enterprises, large enterprises, transnational corporations, natural monopoly enterprises, and the like. The classification or naming of such enterprises is based on their scale. However, the criterion of scale varies from country to country, and state management approaches also differ accordingly. In global practice, those engaged in economic activity or possessing income sources are assigned tax obligations for the benefit of society. The imposition of tax obligations on them leads to the emergence of specific directions within tax policy related to these entities.

The process of tax collection generates numerous relationships. Taxes encompass not only economic but also social, psychological, legal, foreign economic, and even political relations. Economic relations related to taxes primarily cover the interactions between taxpayers and the budgets within the budget system regarding the collection of taxes and other mandatory payments. In this process, two parties emerge: one is the authorised state bodies that directly engage in tax collection to serve budgetary interests, and the other consists of taxpayers themselves. Among tax subjects, the primary party is taxpayers, since they are the objects upon which taxes are imposed. Taxes can only exist when there are taxpayers, creating the possibility of applying tax elements.

As shown in Figure 1, taxpayers are a crucial link generating tax relations. The concept of a taxpayer is inherently connected with tax obligations (Figure 1).

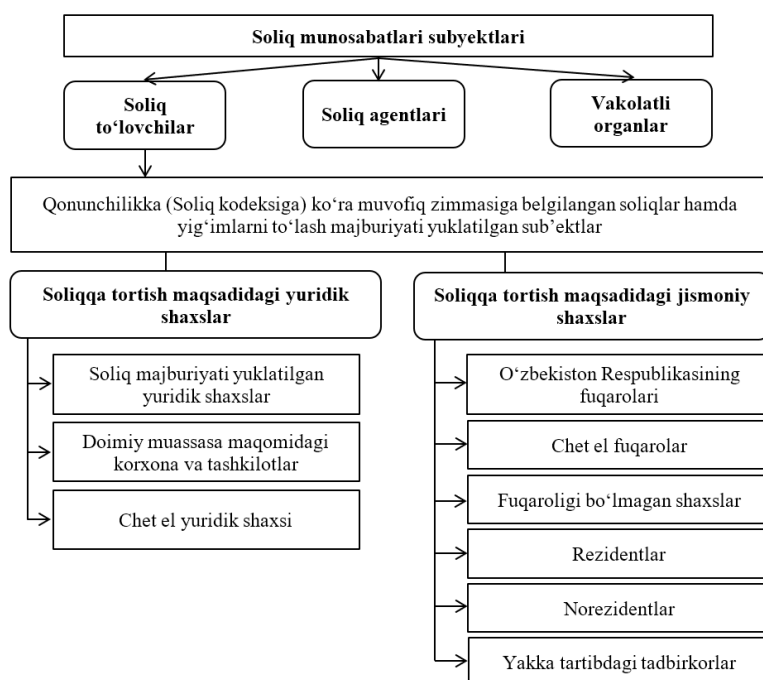


Figure 1. Taxpayer grouping¹

¹ Rasm muallif tomonidan tuzilgan.

In grouping taxpayers, in addition to distinguishing between legal entities and individuals, their organisational-legal forms are also considered. Taxpayers, in terms of legal status, are classified as legal entities, individuals, non-profit organisations, permanent establishments, sole proprietors, residents, and non-residents. For taxation purposes, according to Article 32 of the Tax Code and Article 39 of the Civil Code, a legal entity is an organisation that possesses separate property in ownership, economic management, or operational control, is liable for its obligations with this property, can acquire and exercise property and personal non-property rights in its own name, fulfil obligations, and act as a plaintiff or defendant in court.

Legal entities must also have an independent balance sheet or estimate. Additionally, the category of legal entities includes foreign organisations established under the legislation of a foreign country, as well as international organisations established under the legislation of Uzbekistan, foreign countries, or international treaties. Non-profit organisations are defined as legal entities whose main purpose is not profit-making and who do not distribute their income among participants (members). These include budgetary organisations, state authorities and administrative bodies, non-governmental non-profit organisations, international non-governmental non-profit organisations registered in Uzbekistan, self-governing bodies of citizens, and other organisations defined by law.

The Interregional Tax Inspectorate for Large Taxpayers defines the tasks, functions, rights, obligations, responsibilities, and procedures for organising the activities of the Department for Extra-Large Taxpayers Administration. This department is a structural unit within the Interregional Tax Inspectorate for Large Taxpayers.

The Department for Extra-Large Taxpayers fulfils its tasks in cooperation with structural subdivisions of the Inspectorate, structural units of the central office of the Tax Committee, and other organisations.

Main tasks and functions of the Department for Extra-Large Taxpayers include:

- a) Forming, recording, and maintaining the register of extra-large taxpayers by sectors;
- b) Providing services to taxpayers in preparing reports;
- c) Reviewing the completeness of reports submitted for the refund or offset of overpaid taxes;
- d) Carrying out liquidation procedures for taxpayers.

In line with its assigned tasks, the department performs the following functions:

- a) In the area of forming, recording, and maintaining the register of extra-large taxpayers by sectors:

It forms and maintains a database with information on taxpayers' names, TIN numbers, addresses, types of activity, directors, chief accountants, authorised capital, founders, bank accounts, licenses, and other details, introducing necessary changes and additions (in accordance with Annexes 8 and 9 specified in the Regulation registered by the Ministry of Justice under No. 2600 dated 10.07.2014);

Ensures, together with tax authorities, the timely, complete, and reliable accounting of tax bases, taxable objects, and objects related to taxation.

- b) In the area of providing services to taxpayers in preparing reports:

Reminds economic entities whose tax obligations are overdue about fulfilling their obligations.

- c) In the area of carrying out liquidation procedures for taxpayers:

Reviews whether the reports of liquidating taxpayers are complete and correct;

Updates the taxpayer's status based on notifications received from public service centres;

Liquidation procedures are conducted according to the Regulation approved by Resolution No. 704 of the Cabinet of Ministers of the Republic of Uzbekistan dated 21 August 2019.

- z) In the area of working with information on the emergence (or termination) of taxpayers' obligations:

Cooperates with bodies and organisations providing information on the emergence (or termination) of taxpayers' obligations, as well as with organisations and bodies providing tax authorities with data on tax calculations and taxable objects based on tax legislation requirements.

Rights and obligations of the Department:

The rights and obligations of the department's employees are regulated by the Tax Code of the Republic of Uzbekistan, the Law "On the State Tax Service," and the Resolution No. 320 of the Cabinet of Ministers of the Republic of Uzbekistan dated 17 April 2019, which approved the Regulation "On Service in the State Tax Service Bodies of the Republic of Uzbekistan."

To fulfil its main tasks and functions within its authority, the department has the following rights:

To request documents and information necessary for calculating taxes and fees from taxpayers;

To request information necessary for the correct calculation of taxes from state and economic management bodies, local government bodies, and other organisations;

To analyse the number of employees reported, production volumes, and the appropriateness of asset utilisation in production activities;

To cooperate with Inspectorate divisions to obtain, in the prescribed manner:

From authorised bodies – information on licenses and/or other permits, their revocation, suspension, or termination;

From state bodies supervising construction – information on permits for land plots and construction projects, including design and estimate documentation and construction completion dates;

From bodies registering rights to real estate – information on the right to use land plots or other real estate located within the respective territory;

From bodies maintaining water resource records – information on water volumes used by taxpayers;

From bodies maintaining the state register of subsoil plots or registering the right to use subsoil plots – information on the location of subsoil plots and the persons granted usage rights;

From the central securities depository – information on transactions with shares registered by it and investment intermediaries;

To suspend operations on taxpayers' bank accounts if they are not located at their registered address, fail to submit tax and/or financial reports within the established timeframe, or if discrepancies are found during desk audits.

The department also exercises other rights within the competence of state tax service bodies as provided by law.

Additionally, the department:

Cooperates with other supervisory bodies during inspections conducted in accordance with the established procedure;

Submits proposals to the Inspectorate management to reward employees who achieve high performance or to confer special titles on employees;

Submits proposals to the Inspectorate management to impose disciplinary measures on employees who fail to fulfil their functional duties adequately or violate internal regulations and labour discipline;

Participates in protecting state interests in court and other bodies.

The department's obligations include:

Ensuring the implementation of the Law "On the State Tax Service," the Tax Code, other legal acts, Board decisions, internal regulatory documents, Inspectorate orders, and this Regulation within its competence;

Strictly complying with legal requirements when reviewing legal entities' appeals;

Preserving state, commercial, and service secrets;

Taking necessary measures to prevent the emergence of shadow economy and corruption, including resolving conflicts of interest, in the performance of its tasks and functions;

Conducting record-keeping in accordance with the internal regulatory documents of the Inspectorate.

According to tax legislation, legal entities are recognised as:

Legal entities established under the laws of the Republic of Uzbekistan (Uzbek legal entities);

Foreign legal entities established under the laws of foreign states with civil legal capacity (including companies and other corporate structures);

International organisations.

Any territorially separate subdivision of a legal entity of the Republic of Uzbekistan with permanent workplaces equipped at its location is considered a separate subdivision. Recognition of a legal entity's separate subdivision is carried out regardless of what powers are granted to it and whether its establishment is reflected in the legal entity's founding documents or other organisational-administrative documents. If a workplace is established for more than one month, it is considered permanent. The location of a separate subdivision of a legal entity of the Republic of Uzbekistan is deemed to be the place where the legal entity carries out activities through this subdivision.

A permanent establishment of a non-resident in the Republic of Uzbekistan refers to any place where a non-resident conducts entrepreneurial activities within the territory of Uzbekistan, including activities carried out through an authorised person. A non-resident's permanent establishment is also recognised when entrepreneurial activities are carried out within the territory of Uzbekistan for more than 183 calendar days within any consecutive twelve-month period. The concept of a "permanent establishment" is used solely for determining tax status and does not carry organisational-legal significance. That is, it also reflects taxable objects.

For taxation purposes, the place where a foreign legal entity wholly or partially conducts entrepreneurial activities within the Republic of Uzbekistan is recognised as the foreign legal entity's permanent establishment in Uzbekistan.

The next group of taxpayers is formed by individuals. Individuals refer to citizens of the Republic of Uzbekistan, citizens of other countries, as well as stateless persons. This group also includes sole proprietors, defined as individuals who conduct entrepreneurial activities independently without forming a legal entity, without the right to hire employees, based on property owned by them, or on other real rights allowing ownership and/or use of such property.

Furthermore, when classifying taxpayers, they are divided into real and potential taxpayers to determine their emergence, tax payments, and tax potential. Taxpayers are also categorised as registered taxpayers, active taxpayers, taxpayers who have ceased activities, and taxpayers whose tax obligations have terminated (or arisen). Real taxpayers are those who are currently operating and fulfilling their tax obligations in practice. Potential taxpayers are those expected to become taxpayers in the near future (e.g. taxpayers whose tax exemption period is expiring, individuals reaching working age and entering the labour market, newly established taxpayers, etc.). Such classification is of great importance in analysing the efficiency of the tax system.

Classifying taxpayers according to specific criteria serves to determine approaches to tax administration applicable to them. For example, since 1997, in order to increase the role of small business entities in the national economy, a special procedure for their taxation, namely the simplified tax system, has been applied in Uzbekistan. Under this system, such enterprises were granted the option to pay a single unified tax instead of several taxes and were given the choice to apply either the simplified procedure or the general procedure. This classification of taxpayers serves, on the one hand, to encourage them through a special taxation approach, and on the other hand, to regulate the taxation system by applying special tax administration to them.

Taxpayers can also be classified by tax payment status into consolidated group taxpayers, counterparty groups, and large taxpayers. In addition, donor taxpayers and large taxpayers should be distinguished. Donor taxpayers, due to their capacities, fulfil large tax obligations, making significant tax payments to the relevant budget compared to other taxpayers, thus earning them the status of "donors." Such taxpayers often fall into the category of large taxpayers. Examples of such taxpayers include Navoi Mining and Metallurgical Combinat JSC, Almalyk Mining and Metallurgical Combinat JSC, Uztransgaz JSC, Uzbekneftegaz JSC, UzBAT JVC, Lukoil, UzAuto Motors JSC, Uzbektelecom JSC, and Hududgazta'minot JSC.

In the national economy of Uzbekistan, there have always been enterprises with the status of large taxpayers. However, until 2017, tax administration did not differentiate them as a separate category or establish a specific tax administration approach for them. It should be emphasised that when discussing the taxation of enterprises classified as large taxpayers, it is equally important to consider their tax management and tax administration.

For the tax system to function properly, it is essential to organise this process, develop management mechanisms, eliminate risks associated with attracting and collecting taxes for the budget, define the functional characteristics of the state's activities in tax collection, develop and implement general and specific approaches towards taxpayers, coordinate the activities of authorised bodies involved in tax policy development and implementation, and establish management principles in this process. Additionally, it is necessary to assess taxpayers' tax culture and their attitudes towards tax policy, conduct the tax revenue process scientifically (tax planning and forecasting), evaluate risks arising at various stages and elements of the tax system, and mitigate their negative effects. Without taking these processes into account, it is impossible to ensure the effective functioning of the tax system. These processes, in turn, necessitate and ensure the implementation of tax management, which is an essential component of the tax system.

As a modern form of management processes in the tax sphere, tax management has its own objects, subjects, stages, and characteristics. Tax management is understood as scientifically based activities and processes aimed at the general objective of managing the state's intervention (regulation, stimulation, control) in taxpayers' activities for taxation purposes, as well as managing the state of elements within the tax system, their movements, and interrelations. Tax management primarily encompasses managing the elements within the tax system and managing the activities of taxpayers associated with these elements. In this regard, two aspects of tax management can be identified. The first is managing the state's activities (authorised bodies) related to the introduction and collection of taxes, and the second is managing (coordinating) the tax-related activities of legal and physical persons obligated to pay taxes to the state. Thus, tax management is divided into macro and micro levels in terms of its scope. Macroeconomic tax management is part of the activities of the state's authorised bodies. As the state collects taxes and other mandatory payments into its centralised funds, it is required to organise, optimally manage, and coordinate this broad range of activities.

In addition to introducing taxes through its tax policy and organising activities related to their collection and improvement mechanisms, the state also generates a range of other tax-related relations that need to be managed and coordinated towards a unified objective. Tax management covers a wider range of relations than tax policy alone. Within the framework of macroeconomic tax management, the state directly manages the functioning of the tax system and regulates, manages, and coordinates the interactions of tax service bodies with other authorised bodies regarding taxpayer registration, accounting for tax revenues, accumulation of taxes in the budget, distribution of taxes among budgets, emergence of tax obligations, determination and imposition of liability for tax violations, research on the tax system and taxpayers' activities, and assessment of taxpayers' psychological states and opinions about the tax system.

The tax administration process has its own structure and composition, encompassing diverse activities (legal, economic, social, cultural). The effectiveness of the tax system largely depends on how efficiently tax administration is organised and implemented. Tax administration constitutes the most important element of tax management. It should be noted that the concept of tax administration, as a modern concept, has entered the field as a synonym for the concept of organising and managing tax processes.

There are many approaches within tax administration. Essentially, tax administration covers the activities of state bodies authorised to collect taxes, including their rights and obligations, the organisational and methodological processes related to attracting taxes and other mandatory payments to the budget, and the systematic management and coordination of comprehensive, mutually beneficial activities involving tax collection by these bodies and interactions with taxpayers.

It should be noted that in Uzbekistan's tax system, the tax administration related to large taxpayers was specifically defined in the Presidential Decree No. PF-5116 dated 18 July 2017 "On Measures for the Radical Improvement of Tax Administration and Increasing the Collection of Taxes and Other Mandatory Payments." This decree, along with addressing the major problems of the New Uzbekistan tax system, outlined key directions for radically improving tax administration within the national tax system. According to the decree, "it is necessary to radically improve the procedure and methodology for organising tax administration and control, further reduce the tax burden on business entities and individuals, consolidate taxes and other mandatory payments that have the same taxation objects, introduce additional criteria (threshold turnover amount) for applying simplified taxation procedures, and establish additional tax obligations for enterprises exceeding this threshold while retaining their small business status, as well as define criteria for classifying business entities as 'large taxpayers.'" As a result, a separate tax administration approach for large taxpayers began to be developed, and its legal foundations were established.

In Uzbekistan's tax system, taxpayers assigned the status of large taxpayers were distinguished as a separate category and were subjected to specific taxation mechanisms and tax administration, with criteria such as the volume of revenue from product sales, identification as specific taxpayers, and engagement in profitable activities crucial for the national economy being established as key benchmarks.

The issue of taxing large taxpayers based on the principle of tax equity is increasingly being prioritised in the tax policies of many countries, and, in turn, scientific research on the taxation and tax administration of such taxpayers is also being widely conducted.

CONCLUSION AND SUGGESTIONS

Implement a risk-based approach to direct audit activities towards high-risk areas and potential inconsistencies. This includes using data analysis, advanced technologies, and comprehensive risk assessment models to identify areas with a high likelihood of tax evasion or non-compliance. Such an approach enables tax authorities to allocate inspection resources effectively and efficiently.

Promote seamless data exchange and collaboration between tax authorities and other relevant government agencies, such as financial institutions, customs bodies, and business registries. Such information sharing provides an integrated view of taxpayers' financial activities, operations, and assets, offering valuable insights for risk assessment and targeted inspections.

Strengthen cooperation and information exchange with international tax authorities to combat tax evasion and aggressive tax planning by large transnational corporations. Sharing tax-related data, including transfer pricing documentation, helps identify potential tax avoidance schemes and ensures fair taxation across borders.

Utilise advanced analytical tools and technological solutions to analyse large volumes of taxpayer data, detect irregularities, and identify potential tax risks. Data mining, machine learning, and artificial intelligence can enhance the efficiency and effectiveness of tax audits, enabling tax authorities to detect non-compliant behaviours and take appropriate actions promptly.

Provide large taxpayers with clear and transparent guidelines regarding their rights and obligations, tax audit processes, and expectations from tax authorities. Clearly articulating tax laws, regulatory documents, and audit procedures fosters a cooperative environment between tax authorities and taxpayers, reduces disputes, and facilitates voluntary compliance.

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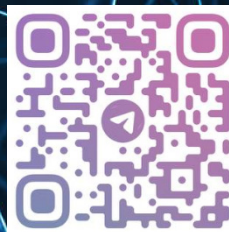
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