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FACTORS AFFECTING TAX PAYMENT SYSTEMS, EXISTING PROBLEMS, AND THEIR CAUSES

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Abstract: This article analyzes the economic efficiency of the tax payment system, the factors affecting it, and the existing structural problems within the system. The study examines the distribution of the tax burden by sector, the causes of the shadow economy, and the economic consequences of tax incentives. Based on statistical data, the dynamics of budget revenues and the importance of digitalizing tax administration are substantiated. Finally, scientific proposals and recommendations for improving the tax system and expanding the tax base are put forward.

Keywords: tax system, tax burden, shadow economy, tax administration, budget revenues, tax incentives, digitalization, fiscal policy.

Annotatsiya: Ushbu maqolada soliq to'lovlari tizimining iqtisodiy samaradorligi, unga ta'sir etuvchi omillar va tizimda mavjud bo'lgan tarkibiy muammolar tahlil qilingan. Tadqiqot davomida soliq yukining tarmoqlar bo'yicha taqsimlanishi, yashirin iqtisodiyotning yuzaga kelish sabablari hamda soliq imtiyozlarining iqtisodiy oqibatlari ko'rib chiqilgan. Statistik ma'lumotlar asosida budjet tushumlarining dinamikasi va soliq ma'muriyatchiligini raqamlashtirishning ahamiyati asoslab berilgan. Yakunda soliq tizimini takomillashtirish va soliq bazasini kengaytirish bo'yicha ilmiy taklif va tavsiyalar ilgari surilgan.

Kalit so'zlar: soliq tizimi, soliq yuki, yashirin iqtisodiyot, soliq ma'muriyatchiligi, budjet tushumlari, soliq imtiyozlari, raqamlashtirish, fiskal siyosat.

Аннотация: В данной статье анализируются экономическая эффективность системы налоговых платежей, факторы, влияющие на нее, и существующие структурные проблемы в системе. В ходе исследования рассмотрены распределение налогового бремени по отраслям, причины возникновения теневой экономики и экономические последствия налоговых льгот. На основе статистических данных обоснована динамика бюджетных поступлений и значимость цифровизации налогового администрирования. В завершение выдвинуты научные предложения и рекомендации по совершенствованию налоговой системы и расширению налоговой базы.

Ключевые слова: налоговая система, налоговое бремя, теневая экономика, налоговое администрирование, бюджетные поступления, налоговые льготы, цифровизация, фискальная политика.

INTRODUCTION

The tax system is one of the fundamental mechanisms that ensures the economic sovereignty of any state and guarantees social stability. In the conditions of a modern market economy, taxes serve not only as a tool for forming the state budget, but also as an important strategic lever for stimulating entrepreneurial activity, increasing investment attractiveness, and redistributing household incomes. The economic strength of a country and the welfare of its citizens directly depend on how fairly and effectively this system is organized.

Today, globalization, the expansion of international trade relations, and the rapid digitalization of the economy are placing new and increasingly complex demands on the tax payment system. On the one hand, it is necessary to ensure stable budget revenues in order for the state to fulfill its social obligations. On the other hand, an excessive tax burden may lead to a decline in economic activity, a reduction in investment flows, and, most critically, an increase in the share of the "shadow economy." Therefore, finding a delicate balance between the interests of the state and the private sector remains a central issue in tax policy implementation.

This article comprehensively analyzes the fundamental factors affecting the stability of the tax payment system, the systemic problems hindering its development, and the underlying causes of these issues. In addition, the study highlights priority directions for filling existing gaps in the sector and improving tax administration in accordance with international standards. Reforming the system requires not only administrative measures, but also the enhancement of taxpayers' legal awareness and the strengthening of public trust in state institutions.

REVIEW OF LITERATURE ON THE SUBJECT

The tax payment system, its economic efficiency, and transformation have long been among the widely researched areas by both international and local economists. A review of the literature demonstrates that perspectives and approaches toward taxation systems have evolved alongside the development of economic schools of thought.

The earliest fundamental views regarding the impact of the tax system on economic activity were reflected in the works of Adam Smith and David Ricardo. In his work *The Wealth of Nations*, Adam Smith proposed four main principles of taxation — equity, certainty, convenience, and efficiency — which continue to serve as the foundation of modern tax systems. Later, in the second half of the twentieth century, the “Laffer Curve” theory developed by Arthur Laffer gained a significant place in the literature. This theory scientifically demonstrated that increasing tax rates beyond a certain threshold may reduce tax revenues and encourage economic activity to shift into the “shadow sector.”

Among contemporary Western economists, Joseph Stiglitz and N. Gregory Mankiw emphasize not only the fiscal function of the tax system but also its role in reducing social inequality. According to their research, the tax system should possess an incentive-oriented character and facilitate the transition toward an innovation-driven economy. In recent international literature, particularly in reports published by the Organisation for Economic Co-operation and Development and the World Bank, priority has been given to issues related to reducing tax evasion through the digitalization of tax systems and the implementation of blockchain technologies. Studies on the effectiveness of electronic tax administration confirm that reducing the human factor helps minimize corruption-related risks.

In the studies conducted by local scholars, primary attention has been directed toward simplifying tax regimes for small business entities while taking into account the specific characteristics of Uzbekistan’s economy, as well as analyzing the impact of indirect taxes on various sectors of the economy. Local literature extensively discusses issues related to optimizing the tax burden and ensuring the stability of fiscal policy. Domestic researchers have scientifically substantiated the importance of maintaining proportionality between reducing tax rates and expanding the tax base in order to decrease the share of the “shadow economy.”

The literature review indicates that tax systems worldwide are increasingly moving toward simplification and greater transparency. However, in developing economies, the complexity of tax administration and the low level of taxpayers’ legal awareness are still interpreted as major obstacles. Based on the above-mentioned theoretical perspectives, this article is aimed at examining the shortcomings of the current tax system.

RESEARCH METHODOLOGY

The methodological foundation of this research is based on a systematic approach, economic-statistical analysis, and comparative evaluation methods. A comprehensive scientific investigation was conducted to identify the factors affecting the tax payment system and to examine the root causes of existing problems. Particular attention was paid to ensuring the consistency between theoretical conclusions and practical data throughout the research process.

During the stages of data collection and processing, open data from the state statistics committee, annual reports of tax authorities, and ranking indicators published by international economic organizations were utilized. In the analytical process, the time-series method was applied to study the dynamics of economic indicators, which made it possible to observe how tax reforms influenced economic activity over time.

As part of the methodological framework of the study, deduction and induction methods were widely employed. In particular, the specific characteristics of individual types of taxes were examined based on general economic principles (deduction), while at the same time, the problems faced by certain business entities were generalized in order to draw conclusions about gaps within the system (induction).

In addition, the comparative analysis method was used to evaluate the effectiveness of tax administration by comparing the current tax system of our country with the practices of developed foreign states. The main emphasis was placed on such criteria as the level of tax burden, the number of tax types, and the amount of time required for submitting tax reports.

The qualitative analysis method was applied to identify cause-and-effect relationships of existing problems. Through this method, legislative ambiguities and their influence on corruption-related risks or the growth of the shadow economy were logically substantiated. At the final stage of the research, the obtained results were systematized in order to develop scientific proposals and recommendations aimed at improving the tax system. This methodological approach serves to ensure the objectivity, scientific validity, and practical significance of the research findings.

ANALYSIS AND RESULTS

The analysis of the current state of the tax payment system demonstrated that, as a result of the reforms implemented in recent years, the number of tax types has been significantly reduced and administrative procedures have been simplified. Statistical data and economic indicators also indicate that the system continues to develop through gradual structural improvements. Although the share of tax revenues in gross domestic product shows a stable upward trend, this growth is largely supported by major taxpayers and enterprises with state participation, reflecting their important role in ensuring fiscal stability.

The analysis of factors affecting the system revealed that the level of digitalization of the economy has had the most significant positive impact on tax collection efficiency. For example, the introduction of electronic invoices enabled chain monitoring of goods circulation and reduced the number of “fraudulent” transactions. At the same time, however, the implementation of technological innovations has created additional operational costs for small business entities. As a result, part of economic activity continues to shift toward the shadow economy, where cash circulation remains dominant.

The examination of the root causes of existing problems showed that the tax burden is unevenly distributed across sectors. In particular, opportunities for tax evasion in the service sector remain higher compared to the production sector. One of the main reasons for this is the relatively high level of taxes imposed on payroll funds. Consequently, employers in labor-intensive sectors increasingly resort to informal employment practices in order to optimize costs.

Furthermore, the evaluation of the effectiveness of tax incentives demonstrated that they are creating favorable conditions for improving economic activity and supporting enterprise development. In many cases, granted tax preferences have contributed to strengthening short-term financial performance while also providing opportunities for future technological modernization of enterprises. This, in turn, has supported the development of the competitive environment in the market, encouraging entrepreneurs to improve the competitiveness of their products and adapt to evolving market conditions.

Analytical conclusions indicate that the transition in tax administration from the principle of “fiscal punishment” to the principle of “fiscal assistance” is gradually gaining momentum. During tax inspections, increasing attention is being directed toward identifying and correcting errors in advance, which contributes to strengthening trust among entrepreneurs toward the system. As a result, the culture of voluntary tax compliance among taxpayers is gradually improving, creating opportunities for enhancing the efficiency of administrative control mechanisms.

Based on the obtained results, it can be concluded that ensuring the stability of the system requires expanding the tax base, conducting a comprehensive inventory of tax incentives, and fundamentally reconsidering feedback mechanisms with taxpayers. Digital technologies should function not only as control instruments, but also as service-oriented interfaces that simplify tax calculations for entrepreneurs. Such an approach would make it possible to ensure a balance of interests between the state and the business sector (Table 1).

Table 1. Dynamics of the Main Indicators of State Budget Tax Revenues in the Republic of Uzbekistan¹

Indicator Name	2021	2022	2023	2024 (Expected)	2025 (Forecast)
Total state budget revenues (trillion UZS)	164.7	201.8	231.7	270.3	308.5
Share of indirect taxes (%)	44.2	42.1	40.8	39.5	38.2
Share of direct taxes (%)	35.6	36.5	37.2	38.4	39.8
Share of tax revenues in GDP (%)	22.4	22.1	21.9	21.5	21.2
Number of registered taxpayers (thousand units)	1,050	1,280	1,450	1,620	1,800

The indicators presented in Table 1 clearly reflect the structural changes that have taken place in the tax system of the Republic of Uzbekistan over the last five years. According to the analysis results, total state budget revenues are projected to increase from 164.7 trillion UZS in 2021 to 308.5 trillion UZS by 2025, nearly doubling over the period. Such stable growth rates can be explained by increasing economic activity and improvements in the efficiency of tax administration.

Particular attention should be paid to the transformation process in the shares of direct and indirect taxes. While indirect taxes (VAT, excise duties, and customs payments) accounted for 44.2 percent of total revenues

¹ Formed by the author based on the budget reports of the Ministry of Economy and Finance of the Republic of Uzbekistan and the annual statistical reports of the State Tax Committee of the Republic of Uzbekistan.

in 2021, this figure is expected to decline to 38.2 percent by 2025. In contrast, the share of direct taxes (corporate profit tax and income tax) is projected to rise from 35.6 percent to 39.8 percent. This trend indicates a reduction in the tax burden on consumption, increased legalization of incomes, and greater transparency in the profitability indicators of business entities.

At the same time, the share of tax revenues in GDP is forecasted to decline from 22.4 percent in 2021 to 21.2 percent in 2025. From the perspective of economic theory, this represents a positive development, as it suggests the gradual optimization of the overall tax burden within the economy. In other words, although budget revenues are increasing quantitatively, the pressure placed on economic sectors is gradually decreasing.

The increase in the number of registered taxpayers from 1.05 million to 1.8 million, representing growth of more than 70 percent, is one of the most significant outcomes of the ongoing reforms. This indicator confirms the expansion of the tax base and demonstrates that activities previously operating within the “shadow economy” are increasingly transitioning into the formal sector. Overall, the data presented in the table prove that, alongside the growth of fiscal efficiency, the incentive-oriented function of the tax system is also strengthening.

The data presented in Table 2 systematically reveal the structural problems of Uzbekistan’s tax system. The analysis of this table demonstrates that shortcomings within the tax sphere are not merely administrative in nature, but also possess deep economic roots.

First, the problem of the shadow economy is directly connected to the labor market and social contributions. According to the analysis, the high tax burden imposed on payroll funds is one of the main factors driving small and medium-sized businesses into the “shadow” sector. As a consequence, the state budget loses a substantial amount of revenue, while honest taxpayers remain in an unequal competitive environment. This situation creates an “institutional trap” within the economy: entrepreneurs hide their activities because of the high tax burden, and because businesses remain hidden, the tax base narrows, preventing the government from reducing tax rates for compliant taxpayers (Table 2).

Table 2. Analysis of Existing Problems in the Tax Payment System, Their Causes, and Economic Consequences²

Problem Area	Causes	Resulting Negative Consequences
High share of the shadow economy	High tax burden related to payroll funds and the complexity of controlling cash circulation	Reduction in budget revenues and the emergence of an unequal competitive environment for honest entrepreneurs
Fragmentation of tax incentives	Absence of clear economic efficiency criteria for granting incentives and the provision of unlimited incentives to certain sectors	State budget losses and inefficient allocation of resources in the economy (distortion)
Complexity of tax administration	Ambiguity in the interpretation of certain tax legislation norms and the excessive number of reporting forms	Increase in entrepreneurs’ transaction costs (time and financial resources) and the persistence of corruption-related risks
Low tax culture	Limited opportunities for taxpayers to monitor the use of budget funds and insufficient legal knowledge	Increase in voluntary tax evasion and declining trust in the state

Second, the low effectiveness of tax incentives is leading to economic distortions. As indicated in the table, granting incentives without clear criteria and for excessively long periods creates a “greenhouse effect” in certain sectors. Under such conditions, enterprises become dependent on state-provided financial relief instead of improving competitiveness or introducing innovations. This ultimately slows down the overall pace of economic development.

Third, the improvement of the tax administration system and the development of tax culture are closely interconnected. Greater clarity in legislation and the gradual simplification of the system are reducing tax-related risks for entrepreneurs and creating opportunities for them to make more effective use of professional consulting services. The development of tax culture can be explained by the growing understanding among citizens that taxes represent not only an obligation toward the state, but also an important contribution to social welfare and economic stability. Increasing transparency in budget expenditures is strengthening taxpayers’ trust that collected funds are being directed toward social and economic development.

The analysis of the table demonstrates that strengthening control measures alone is insufficient for improving the tax system. It is equally important to ensure a fair distribution of the tax burden, implement strict monitoring of tax incentives, and, most importantly, establish transparent communication based on trust between taxpayers and the state.

² Developed by the author based on a critical examination of the current state of the tax system and statistical analyses.

CONCLUSIONS AND SUGGESTIONS

Research conducted on improving the effectiveness of the tax payment system and addressing existing problems demonstrates that economic growth depends not only on the level of tax rates, but also directly on the fairness and transparency of the system. Based on the conducted analysis, it is appropriate to propose the following conclusions and recommendations.

As a result of the ongoing reforms within the tax system, positive outcomes are being observed in reducing the share of the shadow economy and ensuring a more balanced distribution of the tax burden among entrepreneurs. In this process, the gradual simplification of tax administration and the optimization of tax rates in certain sectors have played an important role. Therefore, priority should be given to expanding the tax base and further improving tax rates in order to create a favorable economic environment that actively encourages businesses to operate within the formal economy.

The system of tax incentives requires fundamental reconsideration. Incentives should become instruments limited to a specific period and directed exclusively toward generating clear social and economic outcomes and stimulating innovation. Eliminating ineffective incentives that distort the competitive environment would contribute to increasing budget revenues and establishing equal market conditions.

Digitalization processes should be developed not only as mechanisms of control, but also as service tools for entrepreneurs. Maximizing the simplification of tax reporting procedures, reducing the human factor, and introducing “smart control” systems based on artificial intelligence would significantly reduce corruption risks. The time has come to transform the relationship between taxpayers and the state from a “controller and offender” model into one based on “partnership and support.”

Enhancing taxpayers' legal awareness and strengthening trust in the system are also of critical importance. For this purpose, it is necessary to ensure transparency in budget expenditures and strengthen mechanisms for regularly informing the public about the social projects financed through collected taxes. When citizens clearly see that the taxes they pay serve the interests of society, negative public attitudes toward tax evasion will gradually emerge.

As a final conclusion, it should be emphasized that reforms in the tax system must pursue not only fiscal objectives, but also long-term sustainable economic growth. The practical implementation of the above-mentioned recommendations will contribute not only to ensuring the stability of the state budget, but also to increasing the country's investment attractiveness and improving public welfare.

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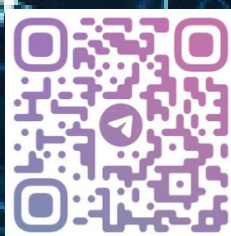
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