

SUPERVISION OF FOREIGN TRADE OPERATIONS BY TAX AUTHORITIES AND ITS IMPACT ON COMPETITION DEVELOPMENT

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Abstract:

This article describes the stages of monitoring foreign trade operations to ensure the implementation of foreign trade contracts concluded by businesses through a single electronic information system of foreign trade operations and the exchange of information between businesses, customs and tax authorities, Central and commercial banks in the context of competition. Also, scientific proposals were made to further improve the work of tax authorities in monitoring foreign trade operations in the development of competition.

Keywords: *competition, foreign trade, commercial banks, budget organizations, recipients of budget funds, treasury departments, commodities, import contracts.*

Introduction

Today, important reforms are being carried out to stabilize the country's economy. Necessary conditions and opportunities for the production of competitive products and their export are provided, and this is bearing fruit. The country has the necessary resource base to ensure the stable and uninterrupted operation of sectors and enterprises of the real sector of the economy. Significant changes in the structure of exports in the country have been achieved as a result of diversification of industrial production and production of import-substituting products.

In addition, great work is being done to strengthen relations with neighboring countries, to develop socio-economic, trade, industrial and cultural ties between the two countries. As a participant in the processes of globalization and rapid integration in the world, Uzbekistan is also constantly developing its international economic relations. In this process, methods of regulating the activities of export-import operations are widely used. In this regard, the head of state Sh.M.Mirziyoyev noted that "Entering new export markets will remain one of the most important tasks of the Government." [1] In carrying out this task, monitoring of foreign trade operations has a special and leading role in the development of competition.

As the practical implementation of priorities in international trade processes is determined by maintaining the position of large companies in the world market, each country needs to formulate a

national strategy aimed at ensuring export competitiveness. This strategy requires the formation of a system of measures that reflects the compatibility of the market mechanism with the organizational and economic mechanisms of export promotion.

Therefore, each state seeks to create a single principled base of taxation in foreign trade, to organize modern mechanisms of customs and currency regulation, to organize production based on reducing the material and energy density of products through the use of advanced technologies in production.

The pandemic has exacted substantial costs on all emerging market and developing economy (EMDE) regions. Although all regions are expected to grow this year, the pace of the recovery varies considerably, with greater weakness in countries that have larger outbreaks or greater exposure to global spillovers through tourism and industrial commodity exports.[2].

In this difficult period, the procedure for monitoring foreign trade operations in line with changes in the world market situation is one of the most important issues.

Methods

The development of the country's economy is diversified and creating a competitive economy, innovative technologies and from national resources using new methods of market management aimed at maximum use. The country's foreign economy activities, especially in the field of foreign trade The end result has a direct impact on the living standards of the population.

According to Z. Gurbanov, "in order to strengthen the foreign exchange reserves of the country, it is necessary to improve the methodology of tax audit of export operations, given the economic importance of exports of goods, works and services abroad." [3]

Tashmuradova's research explores ways to effectively use taxes. [4]

In his research, Islamkulov explored issues related to ensuring the sustainability of tax revenues in budget revenues. [5]

The results of research conducted by Sh.D. Ergashkhodjaeva show that the stimulation of export activities depends on the structure and development characteristics of the world market [6].

According to L. Goncharenko, "the modern level of interdependence of the participants of the tax relationship consists of two elements of control that make up the tax administration, including control over the compliance of taxpayers with tax legislation; control over the implementation of laws by the tax authorities." [7]

A. Advokatova described tax control as follows: "Tax control, as an integral part of the tax administration system, provides solutions to the problems facing the state in all spheres of society, provides directions and ways to improve the legal mechanism for the most efficient formation, distribution and use of state financial resources. implementation of the state's financial policy." [8]

According to I. Konev: Tax is a mandatory payment to the state income from legal entities and individuals. [9]

According to Crohin, tax control in the broadest sense is a set of measures taken by the state to ensure the economic security of the country, the financial system and the fiscal interests. [10]

Boltinova and Tsaregradsky described the tax audit as follows "Tax audit is the activity of the executive bodies of the competent state aimed at regulating the full and timely calculation and payment of taxes and other payments by taxpayers in accordance with the tax legislation." [11]

Among foreign scholars, modern Russian scholars on the taxation of foreign trade transactions, in particular G. Harutyunyana, I. Blinova, S. Gamidullaeva, A. Kozyrina, V. Melikhova, V. Presnyakova, A. Kholopova, E. Chebotarevoy, D. Chernika, G. Shagalova and others. [12]

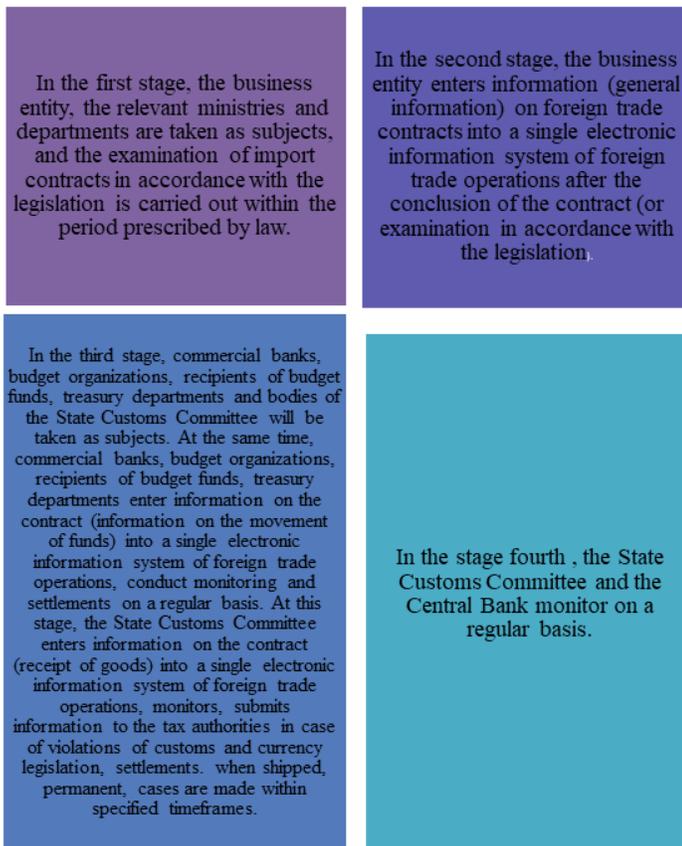
In the context of the above research, which reflects the role of tax authorities in the control of foreign trade in the development of competition, the following views and You can come to the comments:

- favorable macroeconomic in ensuring export competitiveness A separate study of the directions of improving the tax and customs system of creating conditions as a subject, liberalization of foreign trade and from export potential in improving integration processes while the processes of improving the market mechanism of use we believe that a more systematic study is appropriate;
- ensuring competitive advantage in foreign trade, product quality factors such as increasing, reducing costs, improving the service system, reducing operating costs, international tax planning special attention was paid. Influence on dynamic fluctuations of international trade the processes associated with the proving technological factors need to be further explored;

Results and Discussion

The real sector of the economy is stable and The necessary resource base in the country to ensure its uninterrupted operation created. Significant changes in the structure of exports have replaced imported goods printing products and industrial production diversification. It also aims to strengthen relations with neighboring countries, countries in the socio-economic, trade, industrial and cultural spheres to see that great work is being done to develop relations possible.

Procedure for monitoring foreign trade operations A system for monitoring foreign trade operations to ensure the implementation of foreign trade contracts concluded by businesses through a single electronic information system of foreign trade operations and the exchange of information between businesses, customs and tax authorities, central and commercial banks was introduced and covered certain stages. These are:



1-picture. Monitoring of foreign trade operations [13]

Since the article deals with the role of tax authorities in monitoring foreign trade operations, we think it is necessary to pay special attention to the concept of tax control.

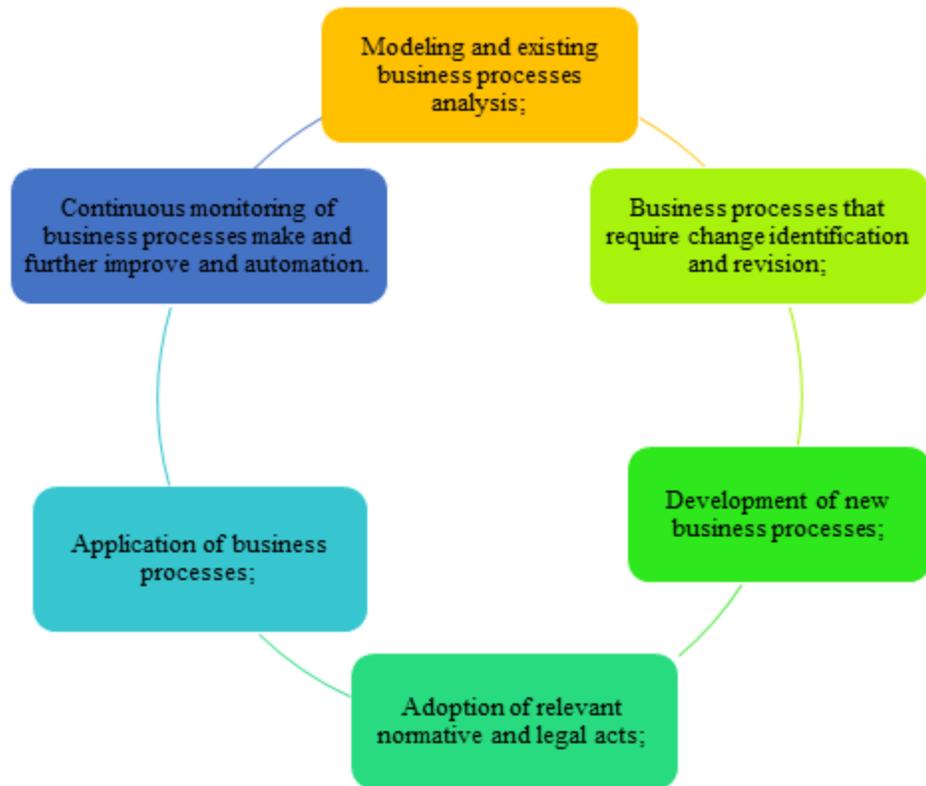
Taking into account the characteristics of the activities of the tax authorities, business processes are divided into the following areas can be:

- 1) taxpayer services processes directly related to;
- 2) interaction between structural divisions of tax authorities

2-picture. Business processes in the characteristics of the activities of tax authorities[14]

In order to create favorable conditions for taxpayers to fulfill their tax obligations 2019 Provide non-discriminatory technical assistance in tax in accordance with the agreement project for reengineering business processes in the system of bodies set in motion.

Reengineering the business process under this agreement is from the following steps consists of:



3-picture. The following steps to reengineer business processes[15]

Article 171 of the Budget Code of the Republic of Uzbekistan states:”State financial control authorities are Chamber of accounts of the Republic of Uzbekistan, Ministry of finance of the Republic of Uzbekistan and its authorized subordinate bodies.

State financial control related to revenues of State budget and budgets of state trust funds is implemented by the bodies of the state tax service, within powers delegated to them.[16]”

The effectiveness of public administration in the field of taxation depends in many respects on the flexibility in the activities of various branches of public administration. Authority determines the specific location of each body and at the same time serves to ensure its compatibility with the activities of other bodies.

Article 277 of the new edition of the Tax Code of the Republic of Uzbekistan (2019) specifies the specifics of taxation on the import of goods into the territory of the Republic of Uzbekistan and the export of goods from the territory of the Republic of Uzbekistan.

When goods are imported into the territory of the Republic of Uzbekistan, depending on the selected customs procedure tax shall be levied as follows:

- 1) where goods are placed under the release for free circulation (import) customs procedure tax shall be payable in full;
- 2) where goods are placed under the re-importation customs procedure, the taxpayer shall pay the amounts of tax from the payment of which it was exempted or the amounts which were refunded to it in connection with the export of the goods in accordance with this Code. Payment of the indicated amounts shall be made in the manner prescribed by the customs legislation;
- 3) where goods are placed under the transit, customs warehouse, re-exportation, duty-free trade, free customs zone, free warehouse, destruction and abandonment to the State customs procedures and in the case of the declaration of stores for customs purposes, tax shall not be paid;
- 4) where goods are placed under the processing in the customs territory customs procedure, tax shall not be payable provided that the processed products are exported from the customs territory of the Republic of Uzbekistan within the specified time limit;
- 5) where goods are placed under the temporary importation customs procedure, a full or partial exemption from the payment of tax shall apply in the manner prescribed by customs legislation;
- 6) upon the import of products of the processing of goods which were placed under the processing outside the customs territory customs procedure, a full or partial exemption from the payment of tax shall apply in accordance with the procedure which is stipulated by the customs legislation;
- 7) where goods are placed under the of processing for domestic consumption customs procedure, tax shall be payable in full.

Where goods are exported from the territory of the Republic of Uzbekistan, tax shall be levied as follows:

- 1) where goods are exported from the territory of the Republic of Uzbekistan under the export customs procedure, tax shall not be payable. This rule shall also applies where goods are placed under the customs warehouse customs procedure with a view to the subsequent exportation of those goods in accordance with the export customs procedure;
- 2) where goods are exported out of the territory of the Republic of Uzbekistan under the re-exportation customs procedure, tax shall not be paid, and amounts of tax which were paid when they were imported into the territory of the Republic of Uzbekistan shall be refunded to the taxpayer in the manner prescribed by customs legislation. This rule shall also applies where goods are placed under the customs warehouse customs procedure with a view to the subsequent exportation of those goods in accordance with the re-export customs procedure;
- 3) tax shall not be paid in the case of the exportation from the territory of the Republic of Uzbekistan of stores or of goods for the purpose of completing a special customs procedure;

- 4) where goods are exported from the territory of the Republic of Uzbekistan in accordance with customs procedures other than those referred to in clauses 1 — 3 of this part, there shall be no exemption from the payment of tax and (or) refund of amounts of tax paid unless otherwise stipulated by the customs legislation.

Where goods intended for personal, family and domestic needs and other needs not connected with entrepreneurial activities are carried by physical persons, the procedure for the payment of tax which is payable in connection with the movement of goods across the customs border of the Republic of Uzbekistan shall be determined by the customs legislation.[17]

Coordinating the work of the State Tax Committee and other bodies directly and indirectly responsible for taxes, these branches of the body assume a high level of responsibility for ensuring the rights of individuals related to taxation and perfectly regulate all aspects of cooperation to prevent problems in their interests.

It is obvious that it will be necessary to constantly generalize the practice of applying tax legislation, to regularly inform government agencies and higher authorities about the specific processes in this area. It is important to analyze the interaction of the State Tax Committee with other authorities, organizations in various areas. The effectiveness of public administration in the field of taxation depends in many respects on the flexibility in the activities of various branches of public administration. Authority determines the specific location of each body and at the same time serves to ensure its compatibility with the activities of other bodies.

Conclusion

In conclusion, it is necessary to modernize the country's economy, increase export potential, produce new types of goods in demand in the world market and thus ensure financial and economic stability, improve the economic relations of the country's export-import activities. Based on the above, we can conclude as follows:

1. Establishment of a full-fledged vertical control system of the Department for Monitoring Foreign Trade Operations. It is expedient to carry out more effective control over foreign trade operations.
2. It is advisable to impose restrictions on importers who do not pay taxes on the sale of imported goods. Introduce a mechanism for banks to purchase foreign currency in the domestic market of entities with creditor debt of more than 90 days under import contracts on the basis of the conclusion of the tax authorities.
3. Tax control and management: We consider it expedient to improve tax control and the process of resolving tax disputes through the introduction of ICT and new automation tools, as well as training of tax officials.

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