

ANALYSIS OF THE INTERPRETATION OF THE SECRET ECONOMY AND THE PROMOTION OF ITS REDUCTION

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Abstract

This article describes large-scale reforms aimed at creating favorable conditions for doing business in the tax and financial sectors, improving the investment climate and further strengthening the confidence of business circles in our republic in recent years. At the same time, such areas as underground trade and public catering, road transport, housing construction and repair, the provision of personal services were studied, scientific and practical conclusions and proposals were formed on foreign experience and its application in our country.

Keywords: tax revenues, analysis, risks, efficiency, digital platform, methods and tools, advanced information and communication technologies, analysis, optimization, tax incentives, tax rate.

Introduction:

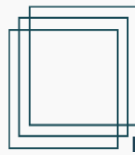
In the following years, special attention is being paid in Uzbekistan to reducing the contribution of the hidden economy, tax evasion and tax evasion by taxpayers, and effective implementation of measures to prevent them. . Systematic work is being carried out in the direction of strengthening the legal framework for reducing the underground economy, curbing the underground economy due to the results of digitalization of the industry, strengthening public control, legalizing underground jobs, and conducting control measures.

Review of Literature

J. Schumpeter (2007) suggests dividing into two types: the risk associated with a possible technical failure in production and the risk associated with the lack of commercial success.

A.K. Pokrovsky (2011) suggests the structural characteristics of risk for consideration: risk, risk propensity, risk sensitivity (vulnerability), interaction with other risks, available information about risk, amount of risk, risk-related costs (costs), identity risks.

Swedish economist K.F. Becker (2004) pointed out that the secret economy is an uncontrollable part of the informal economy, which means that they produce goods and provide services based on other forms of incentives. .



Aronov, Kashinlar (2004) in his research, studying the mechanism of collection of taxes and other compulsory payments abroad and in the Russian Federation, the policy of working with taxpayers who refused to pay taxes, their rights and obligations, in the future every a taxpayer voluntarily developed practical recommendations on the obligation to pay taxes and applied these recommendations in the field of collection of taxes and other mandatory payments, proved it and implemented a number of practical measures.

However, with a completely different proposal from Jalonkinani (2012), Tashmatov in his book "On the role of taxes in the development of enterprises" recommends taxes and other mandatory payments to stimulate the activities of business entities and reduce their debtor and creditor debts. and made scientific recommendations on improving recovery mechanisms by increasing their activity.

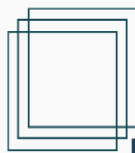
Andreeva (2017) researched the reasons for non-compliance with tax discipline by taxpayers, analyzed ways to increase tax knowledge, and suggested ways to improve service to taxpayers as a state partner.

Analysis and discussion of results

A detailed analysis of the secret economy and its promotion, like any other economic process, provides the conditions for the creation of the secret economy, as well as its growth Understanding the socio-economic factors and its positive impact on the economy is becoming increasingly important. eatmoqda. Recently, there has been an increasing need for effective measures aimed at reducing the volume of the hidden economy, in particular, the economy. This need is especially true for businesses transitioning to different economic systems. In this situation, the role of the state and the effective use of tax means to fight against the hidden economy will be effective.

In line with these policies, the quality of policies on the institutional foundations of the informal economy is discussed by L.I. Abakin, A.A. Vozhenikov, S.Yu Glazev, A.E. Gorodesko, R.V. Ilyukhina, N P Kupreshchenko, V.A. Manilova, Ye. A. Oleynikov, A. A. Prokhojev, B. A. Ryzberg, V. K. Senchagov, K. V. Somik, S.V. Stepashin, A. If it is possible to increase the amount of work done by V. Shestakov, it is possible to take advantage of the secret economy and to reduce it, and the quality of the measures related to it. I., Glinkin SP., de Soto E., Dolgopyatov T.G., Yechmakov SM. . , Salisky A.I., Sledzevskiy I.V., Somik K.V., Tatarkin A.I., Timofeev L.M., M.L. Siriki's recommendations are very interesting.

In the next period, reducing the share of the economy of the private economy, among other things, the basis of the expansion of the economy has expanded. If the impact of this campaign on the creation of the secret economy is determined, then it will reduce its share of the economy to increase the impact of factors affecting . Among these contributions are M. Buck, G. Becker, T. Besli, M. Binshtok, L. Vilde, R. Vishny, Ye. Kas, M. Kina, A. Krugsr, A. Lambert-Mogilyanski, D. Lee, F. Louis, G. Maklaren, P. Moro, S. Roz-Akkermana, G. Tallok, V. Tanzi, G. Xindriks, P. Chander, .Agapova, S.



Ayvazyan, A. Varshavsky, A. Vasin, etc. It is possible to overcome the increased threats.

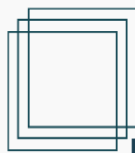
In the next 20 years, there has been an increase in the popularity of the secret economy. It is important to note that the main focus is on reducing the share of the secret economy of the state. Try to analyze some of these works and try to find the best ones.

Ye. Anishenko, in his research, tried to study the impact of the process of "assessing the secret economy" on the Russian economy and the economy. In particular, this campaign clearly shows the influence of the real financial institution on the formation of the hidden sector of the Russian economy, and after increasing the surveillance system of the economy, there are many ways to reduce the size of the shadow sector of the economy. dis working cashuv, dadvancedd processd of secret economy d and real money The development of the activity is determined by its own characteristics, the economic process is monitored by creating the necessary conditions, and the quality of the hidden economic activity is important Having clarified the nature of the process, increasing the share of cash-free accounts in the economy, it is possible to improve the financial system. It is based on a systematic approach to the development of the system, therefore, the economic and economic management (economic security) point of view is a special feature of the financial system The basis for the development of the economy clearly defined the process of fighting against the hidden sector of the economy.

In a word, according to the view of this threat, if the secret economy is affected, it will have negative consequences on the circulation of money to facilitate, control and implement policies for their participation We need to consider the necessary ideas.

N. Yakoveva's recommendations on regulating the economy, reducing its size and reducing its negative effects are also important, and in this regard, this recommendation should be analyzed in more detail It's easy to calculate. According to him, "the broad scope of the process of combating the hidden sector of the economy is the authority of these government bodies to determine the limits and procedures established by the law and other legal documents, to take care of them and to increase them." have an understanding of the activity". In addition, in his opinion, it is necessary to find out about the secret economy, to expose it, to identify the persons involved in it, to influence them (up to criminal punishment), therefore, this It is necessary to arrange the relations between the participating bodies and individuals related to the activity. If this deyd is muallif, its makdl is clearl, its principles: legall, minstitutionalliyat, disliklik, chillikk lis m deb accountday.

This promotion is based on the "financial system" of its promotion, the nature and capabilities of this system are defined, and it is the work of comparing and selling goods, services and services Determining the continuous operation of the ab cextraction process, showing the need to take into account the conditions of combating the underground economy In addition, the basis for assessing the regulatory and legal



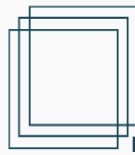
framework, the financial structure, is based on the need to increase the monitoring of economic processes and fight against the hidden economy. The effect of encouraging foreign exchange on increasing economic security is clearly defined as the basis of foreign experience. , define and control the performance of the economic payment system - coordinate the work of the central bank and the central bank's supervisory body and regulate the two payment systems As a result of the increase of the central government's budget according to the agreement, it is the best way to improve the private economy. showed how it works".

Like Ye. Anishenko, who has passed this ban, it is necessary to organize the money of the underground economy and reduce the negative impact on the underground economy that has arisen behind it If anyone knows, but our money control is a fight against the hidden economy. hal qiluvchi omil accountlanadi. However, this is the only hal qiluvchi omil emas. Other factors include tax policy, investment policy, inflation, banking policy, and demand, each of which plays a different role.

S. Ekhakov's efforts to improve the quality of financial instruments in order to take advantage of the secret economy, as well as the higher ones. According to his analysis, "the main demands made by looking at the practicalities of the secret economy, the characteristics of the economic process are the time regime mida ham, showing the need to explain the adequate expression of the dinamika based on the script method and founded. In addition, considering the main characteristics and relationships of foreign economic activity elements, the multi-level nature of tasks, it is necessary to describe the clear laws of their activity and development processes. deli (jadvali definition) work crighthl, sode, the impact on the private economyd The basis of the script method is the main method of constructing a single function of hidden activity and hidden economic effects n, the positive consequences of such an effect have been cheklovchi using choradallals, so itcis an dissertationd It is necessary to study the scenarios of how the negative impact of the hidden economy on the external economic activity can be studied in order to analyze the benefits of the hidden economy. chiqilgan".

In fact, it is of great importance to improve today's security economy through the use of professional tools and processes. In this regard, the results of S. Ekhakov's campaign have their own significance.

Ekaterina Izjeurova was promoted to the highest level, and the institutional basis of the secret economy was banned. In his opinion, "the economic nature of the hidden economy is the basis for the opposition inherent in the process of mental repetition, which in turn is the predominance of certain sectors and types of economic activity It is not obvious that the institutional forms and methods are inefficient and inconsistent. In addition, this promotion work is based on the fact that the basis of the distribution and activity of the underground economy is rent, and the exploitation and activity of underground resources outside the market, therefore, is a type of activity Different types of economy are secret economy gave a good reason for its occurrence.



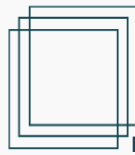
Therefore, this research has shown the difference between "open and covert economic relations and the specific structure of interests, subjects of relations and forms of activity, and the institutionalization of the secret economy." mechanism and many economic systems environment and institutional relations (official and improper) has given a good reason for the operation of the unit, in addition to this, it has become clear that the entities with a high level of corruption are the only system of high quality of the hidden economy the process has a development, because corruption is the behavior of the subject for rent It has been determined that it is a form of bribery and it has been shown that it is possible for rent to spread in the form of institutional bribery.

The essence of this proposal is that many of the fundamentals of the secret economy have been shown, and one of its main elements is the rental process, which can be considered its negative impact I would like to say that the quality of the educational tools is very positive. deb clash mumkin.

Russian politician Ovharov Andrey Sergeevich, who has been carrying out secret economic campaigns, believes that "the hidden sector of the economy is the main triad of the public." and as a result: "the possibility of committing a crime - the feeling of incompetence - the compulsive motive". In fact, the definition of the secret economy has brought the secret economy to a higher level, except for the exclusion of others. The situation that gave the opportunity to commit a serious crime gave rise to the sprouts of the secret economy. In addition, according to this opinion, the nature of the hidden economy is an economy that increases the opportunistic behavior towards those who are engaged in repeated work The quality of the system of relations is not obvious.

If we have analyzed the promotion of this project, we can offer the following. The main approach to identifying and describing the hidden sector of the economy is that it is clear that the hidden sector of the economy is a system of "corruption trap" observed in the micro and macro regions Behind the distinction of living, advanced types of relationships as the main main quality is the expanded attraction of the hidden economy proposed its structure, proved that corruption is the cause of the opportunistic behavior of the population, proposed a new "positive" approach to certain elements of illegal relations in the hidden sector of the economy (corruption) and presented its rationale.

And K. Zavodilenko, for his part, denied the interrelationship of "secret economy and economic security". If he reduces the security of his promotion economy, the safety of the economy will decrease According to the characteristics and requirements, these are the technical instruments (papers, financial statements, preferences, tax requirements, etc.) "Similar". In our opinion, if the private economy is reduced, it will be beneficial if the financial instruments are useful. In terms of operational security, K. Zavoienko's views and ideas are considered in this regard.

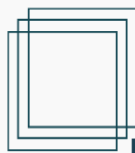


At the same time, the best work of Andrey Yurevi S. He, like K. Zavoienko, defined the security of the economy, and it is possible to achieve the secret economy through special tools and other tools. deb accountlaydi. The definition of this olim is that "there are many aspects of the underground economy - illegal, illegal, hidden - but the essence of this phenomenon is changing. Secret economy - concealment of trades, tax evasion, smuggling, drug trade, fake trades. If the activity is real, it organizes dozens of cases, and the actions suppressed by the law enforcement agencies are only the tip of the iceberg, and their extent is only determined. mumkin. The hidden economy is a structure of economic relations developed in accordance with the laws, legal norms, and official conditions of economic life, and it is one of the most important forms of economic life "The quality of the regulation is very important in many aspects, as it is under the influence of the salt".

Those who agree with the opinion of this campaign, the secret economy behind the operations and the illegal transactions, meet the legal requirements of the relevant government bodies. In fact, to deny the laws, to obey the economic-ethical standards established by the government, the result of the truth is that it is based on interests. - economic activity.

"The hidden economy is a mavhum systemmdir. I think that it will be difficult to fully identify and understand the phenomenon of the shadow sector without this systematic and well-defined system. The economy described by S. Jarov is a medium of "growing and changing needs of the people and the satisfaction of the job". As a result of repeated contradictions, we see the emergence of a secret economy as a result of weakness. In addition to showing the main features and characteristics of the underground economy, they are the high rate of development, the breadth and depth of all levels of reproduction and preservation He showed the reasons, the basis of his approach, his mazm Taking into account the characteristics of the expansion of the concept of rights, he used the method of analyzing and evaluating the parameters of the private sector, on the one hand, to fight against his criminal part, and on the other hand and, taking into account the quality of one of the sources of payment, the main legalization of the hidden economy specified the terms, directions and conditions".

The quality of the selected mavzu drangediddiyd. According to this opinion, "the safety of the domestic economy, first of all, the strengthening of external economic relations and the development of the domestic economy, the lack of institutional conditions If there is an obvious part of mukammml, then the second part is the part of internal and external economic relations. It is the reason for the work, and as a result, it leads to the development of the secret economy". In addition, this field of security and economic security has been used to increase the national economic policy to the level of economic security and security The basis of monitoring the performance and its results is the multi-step correction surface of its presentation-instrument. that have worked, ways to facilitate them, improve the state's economic policy, combat the hidden economy and corruption in the context of the economy: increase the



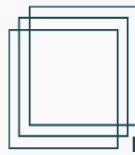
effectiveness of management (the result of the fight against business and government corruption da) and making the economy more curvilinear (intended). If we include some aspects of the above research, most of them are related to economic (social) security dan davlatdatdatdatdatdthedagdeconomydin orderd its careful conselects and impactdidiyly economyd The quality of the safety definition is based on the quality.

In addition, R.Ergashev, professor of economics, "Reviewing the measures aimed at reducing the economic burden of tax policy" is the author's opinion The scope of the dissertation is "the tax policy aimed at combating the unfair economy" is a great effort arni Organization of storage, processing and utilization of goods, reduction of illegal activity, increase of transparency, cooperation and equal competition He gave recommendations on the basis of the wide introduction of information technology to the activities of tax authorities, reducing the informal economy, and the tax system. It is proposed to use artificial intelligence technology to analyze the tax income of individuals, to determine the differences in tax payments To reduce the economy, present the currently introduced on-line cash registers or virtual cash registers. Identifying and eliminating tax problems based on the basis of good thinking technology, reducing the cost of the tax, and implementing the same NKM system , an attempt was made to justify the fact that the wide implementation of information and communication technologies in tax authorities and the strengthening of corruption control will reduce the financing of the underground economy”.

It is important to note that R. Ergashev's campaign for the next year is focused on increasing the role of the tax system, which is one of the tools to reduce the secret economy and reduce its occurrence It is one of the most interesting jobs, and it is the back of the tax system, especially the information technology for this system. It is good and important to emphasize the reduction of the poor economy, because every system requires a lot of information technology If possible, it is possible to create a secret economy and achieve a reduction in costs.

It is possible to compare U. Abuganiev's threats to similar threats. According to R. Ergashev, this threat is used to reduce the share of the private economy and to use fiscal policy instruments has given a lot of emphasis. Jumladan, heda "gives the opportunity to carry out electronic customs cargo declationdarationdat the official customs clearance" After the establishment of the post of "Instant Electronic Check-out", proposals were made to improve customs procedures, export-import operations. To hide the tax base, to improve the system of clarifying the cases, to place all the "single window" portals on one platform, and to use the electronic database It is recommended to start the work. In addition, until 2028, the incomes attracted to the state budget due to the reduction of the underground economy in Uzbekistan show that the forecasts have worked well..

If we pay attention to U. Abg'aniev's proposals, his proposals are well-founded, but they mainly integrate the customs regime with the customs system See how it is related to the campaign. However, only the customs can reduce the hidden economy by means



of fiscal policy instruments, maybe other political instruments do, but we have to pay for them.

Conclusions and suggestions

Tax inspectors are given the following powers:

entering the territories and buildings related to the activities of business entities located in their territory, regardless of the place of registration in the tax authorities and the subordination of the tax administration, with the notification of them, in this case, control-cash equipment and (or) drawing up a document in accordance with the established procedure regarding the violation of the procedure for using payment terminals, the cases of non-representation in the tax report of employees performing labor activities;

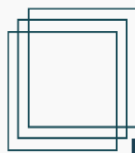
when cases of land use without documents or in a larger volume than indicated in the documents confirming the right to the land plot are detected, calculating the land tax collected from legal entities on the basis of a joint deed with the involvement of cadastral authorities in the amount of ten times the established tax rates;

Involvement of the territorial divisions of the Ministry of Mining and Geology in cases of arbitrary use of underground resources and man-made mineral products, as well as arbitrary extraction of minerals without obtaining permission documents for the use of the subsoil conducting rapid control measures through.

The procedure for notifying the representative for the protection of the rights and legal interests of business entities will be canceled on the condition that information on the initiation of mobile tax inspections is entered into the "Uniform State Control" information system within 24 hours. legal documents related to tax audit are not required to be reviewed (agreement) by the legal service centers of judicial bodies.

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