

Yashil

IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

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REDUCING CORRUPTION THROUGH TAX MECHANISMS

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Abstract: This thesis discusses corruption, which is one of the problems faced by every country in an increasingly globalized world, and how to reduce it through tax mechanisms. It highlights the decrees of the President of the Republic of Uzbekistan, the measures taken, and the ongoing efforts.

Key words: corruption, tax mechanism, tax control, international experience exchange, digital tax system, transparency.

Annotatsiya: Mazkur tezisdagi globallashtirib borayotgan har bir mamlakat muammolaridan biri bo'lgan korrupsiya haqida hamda uni soliq mexanizmlari orqali qisqartirish usullari tahlil qilingan. O'zbekiston Respublikasi Prezidenti Farmonlari, belgilangan chora-tadbirlar, olib borilayotgan ishlar yoritilgan.

Kalit so'zlar: korrupsiya, soliq mexanizmi, soliq nazorati, xalqaro tajriba almashinuvi, raqamli soliq tizimi, shaffoflik.

Аннотация: В данной тезисе рассматривается коррупция, которая является одной из проблем, с которыми сталкивается каждая страна в условиях глобализации, и как сократить её с помощью налоговых механизмов. Освещаются указы президента Республики Узбекистан, принятые меры и проводимая работа.

Ключевые слова: коррупция, налоговый механизм, налоговый контроль, международный обмен опытом, цифровая налоговая система, прозрачность.

Corruption can be encountered in every country in the world. In particular, corruption is also an issue in our republic. Corruption affects every sector of the country. Many measures are taken in each country to eliminate it, including in Uzbekistan. As emphasized by the President of the Republic of Uzbekistan, Sh. M. Mirziyoyev, in his address to the Oliy Majlis of the Republic of Uzbekistan on January 24, 2020: "Corruption in our society, with its various forms, is hindering our progress. Without preventing this evil, it is impossible to create a genuine business and investment environment, and none of the branches of society will develop."

According to the latest research conducted in 2023, Uzbekistan ranked 121st among 180 countries, the same position as Mongolia. This is an improvement compared to the previous year (126th place), indicating that the fight against corruption in Uzbekistan has slightly improved. According to the index results, Uzbekistan scored 33 out of 100 points. The countries most free of corruption remain Denmark, Finland, and New Zealand. Meanwhile, Syria, Venezuela, and Somalia occupy the lowest positions, respectively 177th and 180th places.

Other Central Asian countries are ranked as follows: Kazakhstan with 39 points at 93rd place, Kyrgyzstan with 26 points at 141st place, Tajikistan with 20 points at 162nd place, and Turkmenistan with 18 points at 170th place. Other neighboring countries include Turkey with 34 points at 115th place, and Azerbaijan with 23 points at 154th place. Additionally, Russia is ranked 141st, Ukraine 104th, the USA 24th, France 20th, China 76th, India 93rd, Canada 12th, Saudi Arabia 53rd, South Korea 32nd, and North Korea 172nd.

According to the Decree PF-200 of the President of the Republic of Uzbekistan Shavkat Mirziyoyev dated November 27, 2023, "On further improving the system of combating corruption and increasing the efficiency of public control over the activities of state bodies and organizations," various important measures have been established in each sector through state programs. According to the decree, the Agency analyzes corruption-related crimes in state bodies and organizations quarterly and submits a mandatory presentation for immediate measures if the crime indicators increase. Additionally, measures to prevent crimes and eliminate factors contributing to them are critically discussed at National Council meetings with the participation of heads of relevant state bodies and organizations every six months.

In the draft "Roadmap" for implementing the National Strategy for 2024-2025, the following key measures are outlined within seven priority areas for combating corruption:

- Holding officials accountable for not taking anti-corruption measures;
- Conducting at least two studies annually to identify corruption risks and eliminate conditions that enable corruption;
- Introducing a system for internal and external analysis of corruption risks in state bodies and organizations;
- Improving the system of anti-corruption expertise of normative-legal documents and their drafts.

It is evident that numerous state programs are being developed and implemented annually in our republic to combat corruption. In accordance with Article 81 of the Law of the Republic of Uzbekistan "On Combating

Corruption,” the Anti-Corruption Agency (hereinafter referred to as the Agency) is tasked with formulating and implementing state policy in the field of preventing and combating corruption. Within the scope of this task, the Agency coordinates the activities of ministries and departments in the field of preventing and combating corruption, and ensures their effective joint operations. The Agency performs the following tasks to implement state policy in the field of combating corruption:

- Develops and ensures the implementation of strategies and state programs for combating corruption;
- Drafts regulatory and legal documents aimed at strengthening the legal foundations of combating corruption;
- Ensures systematic analysis of the state of corruption in the country, and studies the sectors with high corruption risks, as well as the causes and conditions for the occurrence of corruption offenses;
- Ensures compliance with the requirements of the UN Convention against Corruption, and develops international cooperation in this direction while implementing systematic measures to strengthen the country's image and improve its position in international rankings;
- Prepares an annual national report on combating corruption in the Republic of Uzbekistan;
- Assists civil society institutions, the media, and other representatives of the non-governmental sector in establishing public oversight in the fight against corruption.

The Agency may also carry out other tasks within its mandate to implement state policy in the field of combating corruption. Since 2023, in the context of administrative reforms aimed at transforming the public administration system, tasks have been defined and implemented by the decrees and resolutions of the President of the Republic of Uzbekistan to transform the fuel-energy and water management sectors, as well as the Ministry of Investments, Industry, and Trade and the Competition Committee system, into “corruption-free zones.” The National Council on Combating Corruption and its regional councils are effectively engaged in implementing state policy in the field of combating corruption. They ensure the cooperation of the bodies and organizations involved in and responsible for the fight against corruption. The implementation of measures stipulated in state programs for combating corruption is critically reviewed at meetings of the National Council, and reports from heads of ministries and departments are heard.

In summary, the following measures can be taken to reduce corruption through the tax mechanism:

- Digital tax system: Digitizing and automating tax processes reduces human involvement, thus limiting bribery.
- Strengthening tax control: Increasing tax audits and monitoring taxpayers enhances the ability to detect corruption.
- Increasing transparency: Ensuring transparency in the tax system and making all tax payments and revenues public reduces the risk of corruption.
- Encouraging employees: Motivating tax office employees to be honest and just, and involving them in the fight against corruption.
- Intensifying penalties: Strengthening penalties for those involved in corruption and taking strict legal measures to deter others.
- Cooperation with the media: Collaborating with the media to combat corruption and creating a system to report corrupt practices.
- International experience exchange: Utilizing international experience in combating corruption, studying effective methods, and applying them.

These measures help improve the efficiency of the tax system and reduce corruption.

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