

Elşən Kamran oğlu ƏMRAHOV
Azərbaycan Dövlət Neft və Sənaye Universitetinin
“Sənayenin iqtisadiyyatı” kafedrasının magistri
E-mail: elshan.amrahov@taxes.gov.az

VERGİ İNZİBATÇILIĞI VƏ VERGİ NƏZARƏTİNİN NƏZƏRİ-METODOLOJİ ƏSASLARI

Xülasə

Məqalədə əsas məqsəd - Azərbaycanda vergi inzibatçılığı və vergi nəzarətinin nəzəri və metodoloji əsaslarının işlənilməsi, vergi inzibatçılığı və vergi nəzarəti, dövlətin vergi siyasətinin həyata keçirilməsinə təsirinin qiymətləndirilməsi, o cümlədən bu sahədə son illər respublikamızda görülmüş işlərvə gələcək üçün nəzərdə tutulmuş məsələlər geniş şərh olunmuşdur.

Açar sözlər: Dövlətin iqtisadi siyasəti, vergi, vergiinzibatçılığı, vergi siyasəti, vergi nəzarəti, büdcə qanunvericiliyi.

JEL: G21

UOT: 336.

DOI: <https://doi.org/10.54414/VIQB8725>

Introduction

Reducing the dependence of the country's economy, especially on oil revenues, which form the main source of budget revenues, requires fundamental changes, first of all, with tax administration and in the field of tax control, which is part of it.

Thus, in the context of a decrease in oil revenues, along with a sharp decrease in revenues to the state budget, there is a high probability of an increase in tax violations in other important sectors of the economy and aggravation of inter-budget relations.

It is impossible to solve this gap only by tightening or softening budget legislation. Thus, there are unbreakable interactions between tax legislation, the methodology of its application and the management of the tax system as a whole.

Tax administration as a form of Public Administration is a management activity carried out by tax authorities in cooperation with other authorized bodies[1]. Tax administration is the activity of state bodies on the implementation of the management function in order to improve the efficiency of the taxation process.

Being one of the most diverse instruments of the economic policy of the state, tax administration, on the one hand, is able to realize

the regulatory function of taxation by changing the conditions for the deduction of various financial resources from economic entities, while ensuring the formation of resources included in the budget at all levels.

The acceleration of the process of modernization of the tax system, including tax administration, is measured not only by an increase in the level of taxation of economic entities, but also by the level of management and costs of the tax system itself.

Raising the level of tax administration is also a potential resource for ensuring an equal competition regime for conscientious and disciplined taxpayers and consistently lowering the tax burden on them. The improvement of the tax system in Azerbaijan should be aimed primarily at maintaining optimal relations between the state and business.

This largely depends on the result of the work carried out with taxpayers through the administration of the State Tax Service. It is no coincidence that in 2023 the share of tax revenues in budget revenues amounted to 45.3% [8]. One of the most important issues here depends on the organization of work with large taxpayers, which provides a significant part of the state budget revenues.

The positive dynamics observed in this area in recent years is due to the independent Tax Administration and professional approach with large taxpayers. In the economic literature, the attitude of taxpayers to the expediency of their management by such independent and different administrative units, whether from the point of view of taxpayers or the state structure, is ambiguous.

At present, the administration of large taxpayers is carried out on the basis of the general provisions of the tax code of the Republic of Azerbaijan, and in fact there are no relevant paragraphs or references about the distinctive features of such taxpayers.

All nuances of administration of large taxpayers are regulated by the relevant regulations and instructions or methodological instructions of the State Tax Service.

However, these categories of taxpayers are quite different in all their parameters - forms of participation in various stages of tax administration and management, methods of implementation of individual stages of tax administration, assessment of the effectiveness of tax administration, as well as in the sectoral features of accounting for individual groups of large taxpayers. It is from this point of view that these issues are always the subject of discussion.

The improvement of the system of tax regulation of the country's economy, as well as tax administration, is the main condition for the successful implementation of fundamental reforms in the country's economy.

In addition, various projects are constantly being implemented to modernize the tax authorities of Azerbaijan. All these statements determine not only the relevance of the presented topic, but also its significance, goals and objectives, its practical directions.

Thus, the Tax Administration operating today in our republic is as important as it is relevant both from the point of view of refinement and improvement of its organizational and economic mechanisms and functions, and from the point of view of innovative modernization of the Azerbaijani economy in the posneft period.

The demand for theoretical-methodological and practical studies on the development and

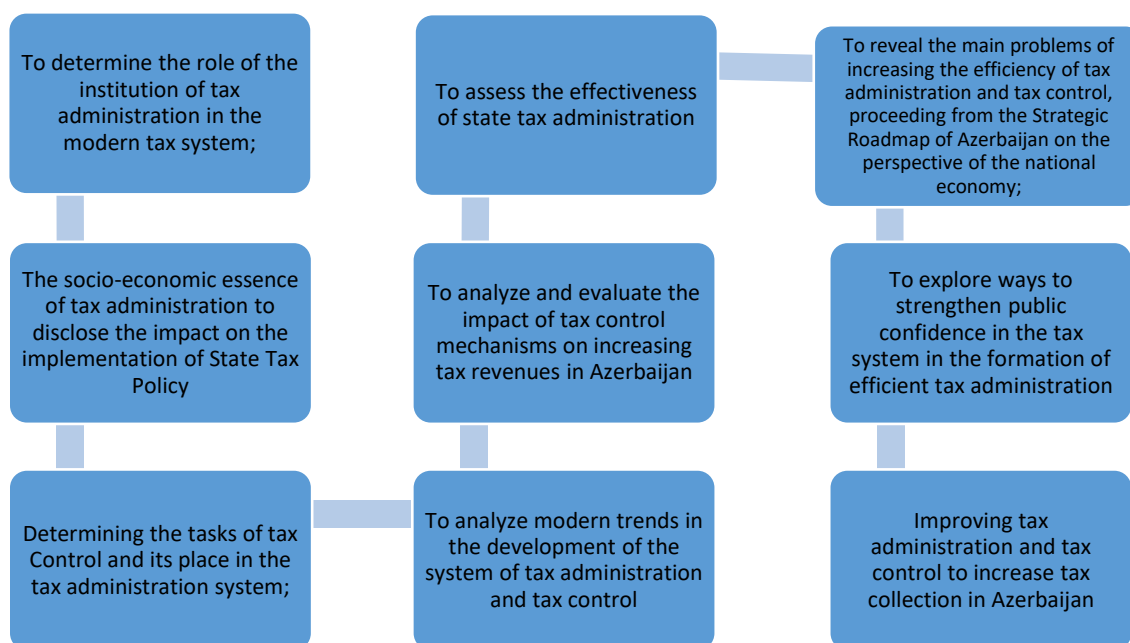
improvement of the Azerbaijani economy in accordance with the challenges and requirements arising from the features of the modern era, increasing its role in macro-regulation of the country's economy is growing.

It is the gaps in the study of these issues that make the need for a scientific explanation of tax administration always remain in the attention of government agencies and its research urgent. So, in accordance with the goals set in the research work, the solution of the tasks is reflected in the following scheme.

The radical reforms carried out in the country in recent years have not bypassed the tax system. Thus, analysis of modern trends in the development of the tax administration and tax control system, application of tax administration and tax control standards in the mechanism of modernization of the work of tax authorities, assessment of the effective activities of the state tax administration, analysis of the impact of tax control mechanisms on increasing tax revenues in Azerbaijan are among the most

In the study, the role of the institution of tax administration as a form of management of tax-legal relations in the modern tax system was determined and substantiated, the socio-economic essence and content of tax administration as an integral part of the general management theory were disclosed, the impact of tax control on the implementation of the state's tax policy was In particular, the main problems of increasing the efficiency of tax administration and tax control in Azerbaijan, the possibilities and ways of using the National Tax Administration and tax control system on the basis of comparison with foreign experience are shown[1].

At the same time, the types of taxes applied in the country, the features of the tax policy carried out at different stages were investigated, the factors affecting the increase in the tax burden of economic entities were disclosed, and substantial conclusions were made about its impact on the activities of economic entities under the conditions of various taxation regimes.



Scheme 1: compiled by the author as a result of the research carried out.

Result

In the research work, the current state of the country in the field of tax administration was widely analyzed, including the main features of the modern tax system were considered, issues such as the regulatory function of taxes were examined.

As a result of the analysis, it can be concluded that it can be used in the application of tax administration and tax control standards in the mechanism of modernization of the work of tax authorities, as well as in assessing the effectiveness of the activities of the state tax administration and determining the impact of tax control mechanisms on increasing tax revenues,

Literature

1. Azerbaijan 2020: vision for the future development concept. 2012 decree of the president of the Republic of Azerbaijan dated December 29, 800

2. And He Did Not. A. and b. Taxes and taxation Baku: 2013, Ozan, 416 P.;

3. A. S.A. Methodological aspects of calculating the tax burden "tax news of Azerbaijan", №9 (85), 2012, s.17-34.;

4. Tax system development strategy in 2013-2020 tax system development strategy in 2013-2020

5. Rzayev Z. H (2011) tax planning and forecasting, Baku: [University of Economics], - 259 PP.

6. Смагина М.Н., (2019) Налоговый учёт: учебное пособие /– Тамбов: Изд-во Тамб. гос. техн. ун-та. – 269 с.

7. Daniel A.Wren, Arthur G.Bedeian, John D.Breeze, the foundations of Henri Fayol's administrative theory [Электронный ресурс]. - URL: <http://www.bus.lsu.edu/management/faculty/abedeian/articles/Fayol.Pdf>.

8. <http://taxes.gov.az/statistika>.

Эльшан Камран оглы АМРАХОВ

Азербайджанского Государственного Университета Нефти и Промышленности
Магистр кафедры "Экономика промышленности"
E-mail: elshan.amrahov@taxes.gov.az

**ТЕОРЕТИКО-МЕТОДОЛОГИЧЕСКИЕ ОСНОВЫ НАЛОГОВОГО
АДМИНИСТРИРОВАНИЯ И НАЛОГОВОГО КОНТРОЛЯ**

Резюме

В статье подробно описана основная цель-разработка теоретических и методологических основ налогового администрирования и налогового контроля в Азербайджане, оценка влияния налогового администрирования и налогового контроля на реализацию налоговой политики государства, в том числе работа, проделанная в последние годы в нашей республике в этой области, и вопросы, намеченные на будущее.

Ключевые слова: экономическая политика государства, налогообложение, налоговое администрирование, налоговая политика, налоговый контроль, бюджетное законодательство.

Elshan Kamran AMRAKHOV

Azerbaijan State University Oil and Industry
Master of the Department of Industrial Economics
E-mail: elshan.amrahov@taxes.gov.az

**THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF
TAX ADMINISTRATION AND TAX CONTROL**

Abstract

The article describes in detail the main goal -to develop the theoretical and methodological foundations of tax administration and tax control in Azerbaijan, to assess the impact of tax administration and tax control on the implementation of state tax policy, including the work done in recent years in our republic in this area, and issues planned for the future.

Keywords: economic policy of the state, taxation, tax administration, tax policy, tax control, budget legislation.