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History Of The Tax Personnel Training System During The Years Of Independence

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Abstract

This article discusses the increase in the demand for tax personnel to develop the tax sector in the early years of independence, the organization of a modern system of training specialists, the laws issued for the development of this sector and the resulting increase in the potential of personnel, the activities of higher and secondary specialized educational institutions that trained tax specialists in the early years of independence.

Keywords: Main Tax Administration, tax personnel, State Tax Committee, Tashkent Financial Institute, tax and taxation direction, Cabinet of Ministers of the Republic of Uzbekistan, Banking and Finance Academy, Tax Academy.

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Introduction

According to the experience of world economic development, taxes act as the main force regulating the economic life of the state. Therefore, the prestige and economic potential of each independent state are reflected in the state budget, which is formed on the basis of taxes. Taxes serve to improve the financial condition of the state and increase state budget revenues.

Since the early days of our country's independence, increasing state budget revenues has become the main task of the state. The sphere that makes up the main part of the budget is the sphere of tax policy. Taxes are the main part of the

state budget, forming 70-90% of the budget¹. The main goal of the reforms and changes implemented in the tax sector is to improve the living conditions of citizens in the current market economy, increase their incomes and ensure a comfortable life, regulate the country's financial life by improving the state budget, create broad opportunities for free business entities to develop the economy, and create an economic production system that meets the requirements of the world market. In the context of the transition to market relations, the method and new approaches to the formation of state financial revenues have led to the creation of a mechanism for training leading qualified specialists in the tax sector at the state level.

To date, the demand for leading personnel remains relevant. The fact that the reform of the system for training leading personnel has been raised to the state level is reflected in the 4th direction of the "Action Strategy", adopted as a result of the Decree of the President of the Republic of Uzbekistan No. PF-4947 dated February 7, 2017. In particular,

- further improvement of the system of continuing education;
- improving the quality of the educational system;
- continuing the policy of training highly qualified personnel in line with the modern needs of the labor market, a number of guidelines for the implementation of work in this area are set out in a number of paragraphs. This article is aimed at analyzing the role of secondary and higher educational institutions in the development of personnel selection, training, retraining and advanced training systems in the field of the tax system, the reforms implemented to train tax personnel during the years of independence and their results.

Main Part

Since the early days of independence, consistent reforms have been carried out in the tax sector. The basis of these reforms is the task of ensuring a prosperous lifestyle for the people, improving the living conditions of the population, and increasing state revenues through the development of private entrepreneurship. This was stated by the First President of our country I.A. Karimov. The main task of the tax system is to develop production, form a material raw material base, and have a stimulating effect on the correct and rational use of natural, financial and labor resources, as well as existing property.²

- The fact that he emphasized this also shows how important this field is. In

¹ O'zbekiston Milliy Ensiklopediyasi. 7-jildi. –T., DIN, 2004. 700-b.

² Karimov I.A. O'zbekiston buyuk kelajak sari. – T.; O'zbekiston. 1998. 359-b.

carrying out these tasks, it is necessary to reform the system of training qualified personnel who are educated on the basis of national and universal values, who contribute to the development of the country using their scientific potential for the future of the country, who are proactive, think in line with the times, and who meet world standards. In order to train young people who can compete with world standards, it is necessary to fundamentally revise the curricula and programs, involving experienced teachers and specialists, and to train and retrain personnel in psychology and other similar fields in the education of young people.³ Our President also emphasized this in his reports.

The independent functioning of state tax authorities is established by Laws No. 383 of December 17, 1990, No. 14 of June 1991⁴, No. 217 of August 12, 1991⁵ The adoption of laws and documents will create a basis for the independent functioning of tax authorities as a separate structure.

In the early years of independence, there was no separate higher education institution that trained tax specialists. The faculties that trained personnel existed only at the Tashkent Finance Institute, the Fergana Polytechnic Institute, and the Tashkent State Law University.⁶ Secondary specialized educational institutions also trained students, but they could not fully meet the existing demands and needs. For example: in 1992, a total of 20 specialists graduated from the Samarkand Financial Technical School in the field of "Taxation and Taxation", of which 1 person each went to Andijan and Navoi regions, 2 to Bukhara and Surkhandarya regions, and 6 to Kashkadarya and Samarkand regions.⁷

The table below shows the level of vacancies and the shortage of graduates by region as of January 1, 1993.:

Republic of Karakalpakstan	18
Andijan region	35
Bukhara	29
Kashkadarya	8
Namangan	10
Samarkand	10

³ Mirziyoyev Sh. Tanqidiy tahlil, qa'tiy tartib - intizom va shaxsiy javobgarlik – har bir rahbar faoliyatining kundalik qoidasi bo'lishi kerak. –Toshkent: O'zbekiston. 2017. –B.45.

⁴ <https://lex.uz/docs/-139774?ONDATE=06.12.1991>.

⁵ <https://lex.uz/docs/-2326251>.

⁶ Xudayorov A.X. O'zbekistonda soliq tizimi tarixi (1991-2019 yy) //Tarix fanlari bo'yicha falsafa doktori(PhD) ilmiy darajasini olish uchun yozgan dissertatsiyasi. – Toshkent, 2021. B.109.

⁷ Xudayorov A.X. O'zbekistonda soliq tizimi tarixi (1991-2019 yy) //Tarix fanlari bo'yicha falsafa doktori(PhD) ilmiy darajasini olish uchun yozgan dissertatsiyasi. –Toshkent, 2021. B.110.

Surkhandarya	25
Syrdarya	22
Tashkent region	30
Fergona	50
Khorezm	12
Tashkent city	33
Jizzakh	9
Navai	30 ⁸

Based on the current situation, the task of staffing the tax system took on a central role. In order to meet the demand for labor, specialists with various specialties began to be attracted. However, due to insufficient knowledge and qualifications, incomplete mastery of the field, and lack of special training, the quality of the work performed continued to decline. Therefore, efforts were made to form a specialist personnel base, train and retrain, and organize a system of advanced training. In 1993, new “Tax and Taxation Departments” were established within the Tashkent Financial Institute and Samarkand Financial College, and began to actively train qualified specialists for the field.⁹

Since 1993, conditions have been created for employees of tax authorities who do not have the necessary knowledge and skills in the field to continue their studies in a part-time form without leaving their jobs in order to obtain a second specialty, that is, a tax specialist. The training of second specialists was entrusted to the Tashkent State University of Economics, the Finance Institute, and the Samarkand Cooperative Institute. Such specialists made up 10% of the tax system. After 2 years, 112 specialists graduated from the Tashkent Finance Institute, 81 from the Samarkand Cooperative Institute, and 45 from the Tashkent State University of Economics, becoming leaders in their field.¹⁰ In accordance with the Resolution No. 114 of the Cabinet of Ministers of the Republic of Uzbekistan dated March 4, 1994¹¹, A technical base of employees was created. In accordance with it, the number of employees of the State Tax System was set at 15,400. Of these, 10,867 were current employees, 561 were specialists who had passed their training in the internal affairs system, and an additional 3,972 were non-

⁸ O’sha joydan.

⁹ O’zbekiston soliq tizimi mustaqillik yillarida.-Toshkent:Sharq,2011.-B 118.

¹⁰ O’sha asar.

¹¹ O’zbekiston Respublikasi soliq qo’mitasini tashkil etish va uning faoliyati masalalari to’g’risida“gi Vazirlar Mahkamasi Qarori.

specialized personnel.¹² As a result of the work carried out, by 1996 the number of specialists working in the tax authorities in our country increased from 5 thousand to 15 thousand.¹³

On September 19, 1997, in accordance with the Resolution No. 445 of the Cabinet of Ministers of the Republic of Uzbekistan, the Faculty of Tax Affairs was opened at the Banking and Finance Academy. Clause 2 of the Resolution determined the main directions and tasks of the Faculty of Tax Affairs of the Academy as follows: training highly qualified specialists for the tax system of the republic with a master's degree in Taxes and Taxation, retraining and improving the qualifications of leading employees and specialists of the tax authorities of the republic through systematic training in the latest achievements in international tax work, preparing in-depth scientific research on the theory, practice and prospects of the tax and taxation system in the country, conducting scientific and methodological examination of programs, projects, recommendations in the field of improving the tax and taxation system, preparing and publishing textbooks, manuals and scientific and methodological developments on tax and taxation issues. In the 1997-1998 academic year, 20 applicants were admitted to the Faculty of Taxation¹⁴.

On June 14, 1998, in accordance with Resolution No. 298 of the Cabinet of Ministers of the Republic of Uzbekistan, tax colleges of the State Tax Committee of the Republic of Uzbekistan were established. The main tasks for tax colleges were determined to meet the need for qualified secondary personnel of the State Tax Service of the Republic of Uzbekistan, to develop in-depth professional qualifications and skills of students, to ensure their in-depth mastery of economic and legal knowledge, tax laws, and the methodology for implementing the control functions of tax service bodies, to implement general educational and vocational programs that ensure the intellectual development of students, the formation of practical skills and creative abilities within the framework of state educational standards, to strengthen and develop the traditions of the tax service of Uzbekistan, to study and master foreign positive education in the training and education of personnel, to ensure constant contacts with general secondary educational institutions in order to form a high-quality contingent of applicants, to develop a system of training and advanced training

¹² https://buxgalter.uz/oz/doc?id=376831_1994_yil&prodid=1_vse_zakonodatelstvo_uzbekistana.

¹³ Xudayorov A.X. O'zbekistonda soliq tizimi tarixi (1991-2019 yy) // Tarix fanlari bo'yicha falsafa doktori (PhD) ilmiy darajasini olish uchun yozgan dissertatsiyasi. – Toshkent, 2021. B.110.

¹⁴ O'sha joydan.

of employees of the republican tax service, and to implement international cooperation in the field of personnel training for state tax service bodies.

On March 13, 2000, the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan “On improving the organization of the activities of the State Tax Service bodies” was adopted. The adoption of this Resolution served as a new stage in providing the tax sector with leading specialists. Paragraph 11 of the Resolution set the task of establishing two best-equipped secondary specialized educational institutions with 200 places in the cities of Bukhara and Fergana by September 1, 2000¹⁵. To control the implementation of these tasks, the Cabinet of Ministers adopted Resolution No. 178 on May 5, 2000. On January 10, 2001, in order to train, retrain and improve the skills of qualified tax personnel, the Cabinet of Ministers adopted the Resolution “On the Establishment of the Academy of Tax and Customs Authorities”. On the basis of this Resolution, the Academy of Military Tax and Customs Authorities was established under the jurisdiction of the State Tax Committee of the Republic of Uzbekistan. The Academy is a military higher educational institution, and training is carried out in full-time and part-time forms. Graduates of the Academy are trained in advanced training courses for a period of 1 to 3 months. By 2003, the Higher Military Customs Institute of the State Customs Committee of the Republic of Uzbekistan was established on the basis of the "Customs" faculty of the Academy of Tax and Customs Bodies under the State Tax Committee of the Republic of Uzbekistan and the Customs College of the State Customs Committee of the Republic of Uzbekistan. From this time on, the customs authorities began to operate independently. As a result, on May 22, 2003, the Tax Academy was established by the resolution of the Cabinet of Ministers in order to train, retrain and improve the skills of leading personnel in the field of taxation, and to introduce a system of targeted and continuous training of qualified specialists for tax authorities in our country. The Tax Academy has been operating for 17 years. During these periods, it has trained leading, qualified, and passionate specialists. By 2006, after the Tax Academy began its activities, it was renamed the Republican Scientific and Methodological Center and Higher Educational Institution for Personnel Training. In order to improve the skills of tax authorities and raise them to the level of leading personnel, a library was established within the State Tax Committee. The library contained 4,383 books of 1,038 titles.

¹⁵ <https://lex.uz/docs/268515>

Since 2018, a process of fundamental changes has begun in the field of tax policy. In particular, the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. PQ-3802 of June 26, 2018 and the Resolution of the Cabinet of Ministers of August 30, 2018 laid the foundation for these reforms.

Conclusion

In conclusion, in the early years of independence, due to the lack of tax personnel and the lack of sufficient conditions for the development of the sector, the need for tax personnel increased. As a result, the development of the sector, the selection, training and retraining of personnel, and the development of mechanisms for improving their qualifications were set as the main tasks. The President of the Republic of Uzbekistan Sh. Mirziyoyev emphasized that we must definitely increase a number of works on improving the entire system of working with personnel. The fact that currently in many cases it is felt that the use of personnel potential, the distribution of tasks and powers in them are not rationally and effectively established in state and government bodies is also proof of how important this sector is today.

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