

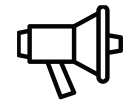
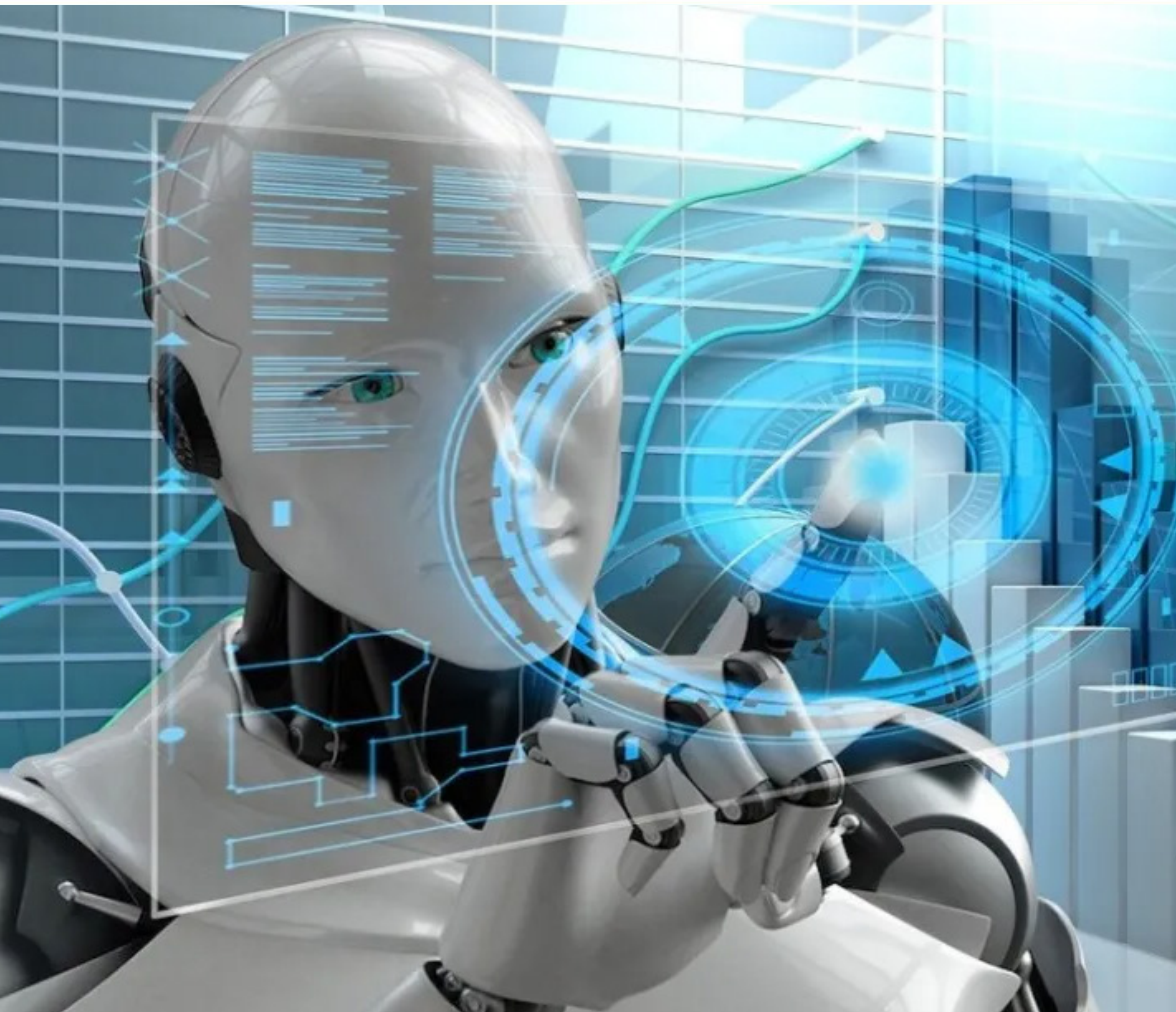
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ISSUES IN IMPROVING THE TAX ADMINISTRATION OF HIGH-INCOME INDIVIDUALS

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Abstract: This article discusses the issues of improving the administration of taxation of high-income individuals. The article analyzes ways to increase the efficiency of the taxation system based on international experience and studies mechanisms that can be applied in the conditions of Uzbekistan. The study focuses on the following issues: principles for setting tax rates for high-income individuals, ensuring transparency and fairness in taxation, digitalization and the use of electronic systems in tax administration, as well as mechanisms for preventing tax evasion and capital flight abroad. Specific proposals and recommendations for improving the administration of taxation of high-income individuals for Uzbekistan have been developed.

Key words: high income, individuals, taxation, tax administration, taxation system, progressive tax rates, tax burden, tax optimization, digitalization, international experience, tax incentives.

Annotatsiya: Ushbu maqolada yuqori daromadga ega jismoniy shaxslarni soliqqa tortish ma'muriyatchiligini takomillashtirish masalalari yoritilgan. Maqolada xalqaro tajribalar asosida soliqqa tortish tizimining samaradorligini oshirish yo'llari tahlil qilingan hamda O'zbekiston sharoitida qo'llash mumkin bo'lgan mexanizmlar o'rganilgan. Tadqiqotda quyidagi masalalarga e'tibor qaratilgan: yuqori daromadli jismoniy shaxslar uchun soliq stavkalarini belgilash tamoyillari, soliqqa tortishda shaffoflik va adolatni ta'minlash, soliq ma'muriyatchiligida raqamlashtirish va elektron tizimlardan foydalanish, shuningdek, soliqni yashirish va chet elga kapital chiqib ketishining oldini olish mexanizmlari. O'zbekiston uchun yuqori daromadga ega jismoniy shaxslarni soliqqa tortish ma'muriyatchiligini takomillashtirish bo'yicha aniq taklif va tavsiyalar ishlab chiqilgan.

Kalit so'zlar: yuqori daromad, jismoniy shaxslar, soliqqa tortish, soliq ma'muriyatchiligi, soliqqa tortish tizimi, progressiv soliq stavkalari, soliq yuki, soliqni optimallashtirish, raqamlashtirish, xalqaro tajriba, soliq imtiyozlari.

Аннотация: В данной статье рассматриваются вопросы совершенствования администрирования налогообложения высокодоходных физических лиц. В статье анализируются пути повышения эффективности налоговой системы на основе международного опыта и изучаются механизмы, которые могут быть применены в условиях Узбекистана. В исследовании особое внимание уделяется следующим вопросам: принципам установления налоговых ставок для высокодоходных физических лиц, обеспечению прозрачности и справедливости налогообложения, цифровизации и использованию электронных систем в налоговом администрировании, а также механизмам предотвращения уклонения от уплаты налогов и бегства капитала за рубеж. Разработаны конкретные предложения и рекомендации по совершенствованию администрирования налогообложения высокодоходных физических лиц для Узбекистана.

Ключевые слова: высокодоходные физические лица, налогообложение, налоговое администрирование, налоговая система, прогрессивные налоговые ставки, налоговая нагрузка, налоговая оптимизация, цифровизация, международный опыт, налоговые льготы.

INTRODUCTION

In the current context of globalization, improving the taxation system is one of the key factors for ensuring state budget stability and fostering economic development. In particular, the effective organization of mechanisms for taxing high-income individuals plays a significant role in establishing tax justice, ensuring social equity, and increasing budget revenues. International experience shows that in developed countries, progressive tax rates are applied to high-income individuals, thereby increasing their contribution to taxation. At the same time, modern information technologies and digitalization systems are widely used in tax administration to prevent tax

evasion and illegal capital outflows abroad. In the context of Uzbekistan, improving the taxation system for high-income individuals remains one of the priority areas of state financial policy. Although recent reforms in the tax sector have aimed to reduce tax burdens, increase transparency, and strengthen principles of fairness, there remains a need to establish effective administration specifically for high-income earners. Research conducted on this topic demonstrates that enhancing the administration of high-income individuals in Uzbekistan can not only increase budget revenues but also create opportunities for social justice and economic stability.

REVIEW OF LITERATURE ON THE SUBJECT

According to N.Ya. Artikova [1], it is appropriate to include in the general annual income of an individual not only revenue from sales of goods and entrepreneurial activities but also income from the sale of personal property and the use of intellectual property. Economist U.S. Yuldasheva [2] notes that “priority ratios in the structure of population income formation and the manifestation of the law of labor distribution have not yet been fully established. Due to changes in transitional period distribution relations, the labor share of total income may decrease temporarily, by about 10% annually or semi-annually.”

Classical economist D. Ricardo [3] stated that “taxes have the same effect as unproductive land, bad weather, lack of skill or diligence, or misallocation of jobs,” indicating that, in his theory, government services, like in A. Smith, are included in “unproductive labor” and are seen as major factors hindering “productive labor.”

G. Buehler [4], in his article *Taxation and the Minimum of Subsistence*, studied the tax-exempt minimum, emphasizing that it should be sufficient to cover the basic living needs of the population. Taxes, he argued, should not aim to change living conditions but to serve the increase of income.

Walter A. Durham, Jr. and Grover William Ensley [5], in *Revenue Possibilities of the Personal Income Tax*, analyzed the effects of measures taken in the U.S. during the 1930–40s to increase the role of income tax in revenue collection. They illustrated, using conditional examples, how two families with identical incomes might pay different amounts of income tax due to the application of different deductions.

H.L. Lutz [6] emphasized that the main portion of state budget revenues should come from individual income taxes. He argued that tax benefits should be applied based on declarations and should also consider social expenditures to encourage income growth.

Thomas Piketty and Nancy [7], in *Income Inequality and Progressive Income Taxation in China and India, 1986–2015*, analyzed the trends in exempted minimums, average incomes, and the growth of high-income groups. They forecast that by 2015, in India, despite the rise in the tax-exempt minimum, the share of income taxpayers relative to GDP remained stable, whereas in China, continued income growth could lead to a 9% increase in income tax revenue relative to GDP by 2015.

J. Mirrlis [8] highlights that determining the optimal scale of personal income taxation is a key issue in modern optimal tax theory. G.V. Morozova and O.V. Derina [9] categorize the peculiarities of taxing individual income based on national legislation.

Kosherlakota [10] points out that before an individual's abilities are realized, the expected tax on a household's “capital” is zero. This dynamic optimal tax theory suggests that households with unexpectedly low labor income are positively taxed, while those with unexpectedly high labor income receive subsidies based on their capital income.

RESEARCH METHODOLOGY

The research methodology for the study on improving tax administration for high-income individuals focuses on collecting and analyzing both qualitative and quantitative data. Information is obtained from official tax reports, government publications, and international best-practice case studies. Surveys and interviews with tax experts and high-income taxpayers provide insights into compliance behavior and administrative challenges. The data is analyzed using comparative, statistical, and trend analysis methods to identify weaknesses, evaluate existing mechanisms, and propose evidence-based improvements.

ANALYSIS AND RESULTS

The taxation of high-income individuals (progressive income tax) first emerged in the mid-19th century. United Kingdom – In 1799, during the Napoleonic Wars, a temporary income tax was introduced for the first time. This tax was designed to cover state expenditures and applied only to high-income individuals. Although later repealed, it was reinstated in 1842 under the government of Robert Peel.

United States – In 1861, during the American Civil War, the federal government introduced progressive income tax for the first time. This tax aimed to obtain a larger share from high-income earners.

Germany and France – In the second half of the 19th century, these countries introduced progressive principles in their income tax systems. Thus, progressive taxation of high-income individuals was first implemented in the United Kingdom (1799), later in the United States (1861), and subsequently in other European countries.

Problems in Taxing High-Income Individuals

Tax Evasion and Concealment: High-income individuals have opportunities to hide income through offshore accounts and various legal schemes. Tax administration cannot always fully monitor these activities.

Capital Flight: High tax rates sometimes motivate wealthy individuals to move their capital and residence abroad, which can lead to significant losses for the national economy.

Challenges in Ensuring Tax Justice: The concept of “fairness” in progressive taxation is often disputed. Some argue that high tax rates may demotivate economic activity.

Administrative Complexity: Accurately calculating and monitoring high incomes is difficult. A significant portion of income may come from investments, stocks, or intellectual property, which are challenging to assess.

Discontent Due to Higher Tax Burdens: High tax rates can generate social resistance among the wealthy. Lobbying may influence tax legislation.

International Coordination Challenges: Differences in tax rates across countries allow wealthy individuals to choose their “tax location,” increasing “tax competition” and negatively affecting the national budget.

Risk of Illegal Economic Activity: High tax rates increase the likelihood of income shifting into the shadow economy.

Functions of the High-Income Individual Tax Administration in Uzbekistan:

1. **Monitoring Compliance:** Ensuring high-income individuals comply with tax legislation, accurately calculate all taxes, and pay them on time.

2. **Conducting Tax Audits:** Performing on-site and desk audits to examine financial activities and identify discrepancies in reports when necessary.

3. **Collecting Tax Liabilities:** Enforcing the collection of tax debts in accordance with legislation.

4. **Providing Tax Advice:** Advising high-income individuals on changes in tax legislation and complex tax issues.

5. **Preventing Tax Violations:** Identifying attempts to evade taxes and implementing measures to prevent such violations (Table 1).

1-jadvalda Rivojlangan davlatlarda yuqori daromadga ega jismoniy shaxslarni soliqqa tortish orqali fiskal, ijtimoiy, tartibga soluvchi va nazorat funksiyalari yuqori darajada amalga oshiriladi. O‘zbekistonda esa bu funksiyalar hali to‘liq shakllanmagan, asosan soliq stavkalari pastligi va progressivlikning yo‘qligi sababli. Shu bois, bu yo‘nalishda xalqaro tajribani qo‘llash va milliy soliq tizimini rivojlantirish muhim hisoblanadi.

Table 1. Comparative Analysis of Uzbekistan and Developed Countries

| Function | Experience of Developed Countries | Practice in Uzbekistan |
|---------------------------|---|--|
| Fiscal Function | High-income individuals provide a large share of budget revenues (USA, Germany – 35–45% under progressive rates). | Personal income tax is 12%, progressive rates are not widely applied, the share of high-income individuals is limited. |
| Social Equity | Progressive taxes reduce wealth inequality (Scandinavian experience). | Equity is mainly ensured through state support; the role of taxes in promoting equity is low. |
| Regulation | High taxes limit excessive income concentration and curb monopolies. | Administrative measures are mainly used; income regulation through taxes is weak. |
| Incentives | Despite high rates, incentives are provided for R&D, IT, and “green economy” initiatives. | Incentives mainly target small businesses and exporters; high-income individuals are not incentivized through taxes. |
| Control | Tax authorities (IRS, HMRC) fully monitor high incomes using electronic systems. | Digitalization is ongoing, but identifying hidden incomes remains challenging. |
| Economic Stability | Budget is stable due to high contributions from wealthy individuals; social programs are well-funded. | High-income contributions are low; the main burden falls on the general population and entrepreneurs, threatening stability. |

The main models of taxing high-income individuals vary significantly across countries, each with its own set of principles, practices, and challenges. The progressive tax model, for instance, increases the tax rate as income rises and is widely used in countries such as the USA, Germany, France, and Japan. This approach promotes social equity by ensuring that the wealthy contribute a larger share to the budget. However, it also

carries risks such as potential capital flight and increased tax evasion. In contrast, the proportional or flat tax model applies the same tax rate to all taxpayers, as seen in Estonia, Latvia, Lithuania, and Russia (with a 13% rate during 2001–2021). This model is simple, easy to understand, and can reduce tax evasion, yet it tends to favor high-income individuals and may contribute to lower social justice.

Another approach is the dual income tax model, which taxes labor income progressively while applying a lower proportional rate to capital income such as dividends, interest, and shares. Scandinavian countries, including Sweden, Finland, and Norway, have successfully implemented this model. Its main advantage is the encouragement of investments while limiting capital flight, though it is administratively more complex. The minimum tax model, exemplified by the USA's Alternative Minimum Tax (AMT), subjects high-income individuals to a minimum tax rate regardless of deductions and exemptions, thereby preventing abuse of tax benefits. Its downside is that it can increase dissatisfaction due to higher tax burdens. A more ambitious proposal is the global progressive tax model, suggested by economist T. Piketty, which would apply a common progressive rate to wealthy individuals worldwide. This model aims to limit offshore capital flight but faces significant challenges in requiring international cooperation and agreement, and it has not yet been implemented. Overall, developed countries primarily rely on progressive and dual income tax models, while Eastern European and CIS countries have favored flat tax systems. Future trends indicate a potential shift toward a coordinated global progressive tax system.

When analyzing these models in the context of Uzbekistan, several factors need to be considered. Implementing a progressive tax model could enhance fairness and increase the contribution of high-income individuals to the national budget. However, the large informal economy makes full income identification difficult, and thus a gradual approach is necessary, accompanied by strengthened income monitoring systems. The proportional tax model is simple, easy to calculate, and helps reduce hidden incomes, but it does not ensure long-term fairness, as high-income individuals pay a relatively smaller share, which may exacerbate social inequality. The dual income tax model offers a promising framework for Uzbekistan, as it supports investment by taxing labor income progressively and capital income at lower rates, though it requires robust tax administration due to its complexity.

The minimum tax model can prevent evasion through excessive deductions and exemptions. Given the prevalence of tax incentives in Uzbekistan, its implementation may face resistance, yet it could be introduced gradually, particularly for the highest income groups. On the other hand, the global progressive tax model, while beneficial in reducing offshore capital flight, is not currently feasible for Uzbekistan due to the necessity of international agreements and practical challenges, although it could become relevant with increased international tax cooperation. In conclusion, the short-term strategy for Uzbekistan should maintain the proportional tax system while incorporating elements of a minimum tax. Medium-term plans should aim to implement progressive taxation with digitalized income accounting and stronger control mechanisms. Long-term, the dual income tax model appears most suitable, balancing social equity with the attraction of investments.

In developed countries, tax incentives for high-income individuals are structured to encourage investments, philanthropy, family support, and regional relocation, rather than relying solely on direct tax reductions. Investment incentives, common in countries such as the USA, UK, and Canada, include lower tax rates for capital income such as dividends, interest, and shares, as well as reduced capital gains tax for long-term holdings. These measures motivate wealthy individuals to invest more actively in financial markets. Philanthropic incentives, seen in the USA, Germany, and France, allow high-income earners to deduct charitable, educational, and healthcare contributions from their taxable income, increasing funds available for social benefit. Family and social incentives are also used; for example, France calculates tax using a "family coefficient," reducing the burden with more children, while Germany employs a "splitting system" enabling married couples to divide their income, lowering the taxable amount.

Regional incentives target specific locations with low or zero tax rates, as in Switzerland, Singapore, and the UAE, which are recognized as tax havens. Other countries such as Malta, Cyprus, and Portugal attract wealthy foreigners through "golden visa" programs or preferential tax residency, thereby encouraging capital inflow. High-income individuals in Canada and the USA may also benefit from various tax credits and deductions, for instance for education, healthcare, or environmental project investments. Overall, these incentives operate indirectly, supporting social goals, investment, and family welfare while simultaneously maintaining a favorable environment for wealthy individuals.

The duration of these privileges varies by type. Investment incentives typically apply to assets held for a defined period: in the USA, lower tax rates are applied to long-term capital gains for assets held over one year, whereas European countries may grant partial exemptions for assets held three to five years. Philanthropic deductions are generally permanent, but limited to a set percentage of income annually, often between 30–50%. Family and social privileges, such as those in France and Germany, are permanent but generally apply only until a child reaches adulthood or completes education. Regional incentives, particularly in tax havens like

Switzerland, Singapore, and the UAE, are usually permanent, whereas “golden visa” or preferential residency programs in Malta, Cyprus, and Portugal are granted for five to ten years, with potential extensions. Tax credits and deductions in Canada and the USA are mostly annual, recalculated each tax period. These structured incentives collectively shape the fiscal landscape for high-income individuals in developed economies, balancing revenue collection with economic and social objectives.

Some privileges may be permanent (family, charitable, regional). Term-limited privileges (investment, residency, tax credits) typically last from 1 to 10 years. This allows tax authorities to monitor the effectiveness of privileges and adjust policies.

The taxation system for high-income individuals in developed countries is based on progressivity, fairness, and transparency. In Uzbekistan, a flat tax rate is currently applied. While this ensures simplicity, it does not account for the difference in tax burden between high- and low-income earners.

Global experience shows that fair taxation of high-income individuals increases budget revenues and ensures social stability.

CONCLUSIONS AND SUGGESTIONS

To improve taxation of high-income individuals in Uzbekistan, several measures can be implemented progressively. The gradual introduction of progressive taxation mechanisms, with differential rates for high-income earners, should be complemented by a strengthened system of transparent income accounting, fully integrating bank transactions, real estate, securities, and other assets with tax authorities. Joining international information exchange systems will help monitor income from offshore and foreign assets. Enhancing digitalization through automated tax declaration preparation and e-audit systems will increase efficiency and compliance.

Tax privileges should be optimized, limiting benefits for high-income individuals while promoting socially beneficial activities such as investment, charity, education, and healthcare. Strengthening educational and ethical initiatives will foster a culture of tax compliance and social responsibility among the wealthy. Pilot programs in Tashkent or other major economic regions can serve as testing grounds for progressive rates. In the short term, Uzbekistan may maintain a flat tax model; in the medium term, it can incorporate elements of progressivity; and in the long term, aim to establish a comprehensive taxation system aligned with international standards.

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