



THE CONCEPT AND PURPOSE OF THE PROSECUTOR'S CONTROL OVER THE IMPLEMENTATION OF LEGISLATION IN THE BODIES OF THE STATE TAX SERVICE IN UZBEKISTAN

Mansurbek M. Usmanov

Master student

Law Enforcement Academy of the Republic of Uzbekistan

Tashkent, Uzbekistan

ABOUT ARTICLE

Key words: tax laws, tax evasion, taxpayer rights, corruption, transparency, arbitrary actions.

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Abstract: This article discusses the concept and purpose of the prosecutor's control over the implementation of legislation in the bodies of the State Tax Service in Uzbekistan. By ensuring compliance with tax laws, preventing tax evasion, protecting taxpayer rights, combating corruption, enhancing transparency, preventing arbitrary actions, supporting taxpayer education, and advocating for fair taxation, prosecutor's control contributes to the STS's effectiveness and, ultimately, the economic development and stability of Uzbekistan.

O'ZBEKISTONDA DAVLAT SOLIQ XIZMATI ORGANLARIDA KONUNCHILIK IJROSI USTIDAN PROKUROR NAZORATI TUSHUNCHASI VA MAQSADI

Mansurbek M. Usmonov

Magistrant

O'zbekiston Respublikasi Huquqni muhofaza qilish akademiyasi

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MAQOLA HAQIDA

Kalit so'zlar: soliq qonunlari, soliq to'lashdan bo'yin tovlash, soliq to'lovchining huquqlari, korrupsiya, shaffoflik, o'zboshimchalik.

Annotatsiya: Ushbu maqolada O'zbekiston Respublikasi Davlat soliq xizmati organlarida qonun hujjatlari ijrosi ustidan prokuror nazoratining kontseptsiyasi va maqsadi ko'rib chiqiladi. Prokuror nazorati soliq qonunchiligiga rioya etilishini ta'minlash, soliq to'lashdan bo'yin tovlashning oldini olish, soliq to'lovchilar huquqlarini himoya qilish, korrupsiyaga qarshi kurashish, adolatli soliqqa tortishni targ'ib

etish orqali Davlat soliq xizmati faoliyati samaradorligini, shuningdek, O'zbekistonning iqtisodiy rivojlanishi va barqarorligini ta'minlashga xizmat qiladi.

ПОНЯТИЕ И ЦЕЛЬ ПРОКУРОРСКОГО КОНТРОЛЯ ЗА ИСПОЛНЕНИЕМ ЗАКОНОДАТЕЛЬСТВА В ОРГАНАХ ГОСУДАРСТВЕННОЙ НАЛОГОВОЙ СЛУЖБЫ В УЗБЕКИСТАНЕ

Мансурбек М. Усманов

Студент Магистратуры

Академия правоохранительных органов Республики Узбекистан

Ташкент, Узбекистан

О СТАТЬЕ

<p>Ключевые слова: налоговое законодательство, уклонение от уплаты налогов, права налогоплательщиков, коррупция, прозрачность, произвол.</p>	<p>Аннотация: В данной статье рассматриваются понятие и цель прокурорского контроля за исполнением законодательства в органах Государственной налоговой службы Узбекистана. Обеспечивая соблюдение налогового законодательства, предотвращая уклонение от уплаты налогов, защищая права налогоплательщиков, борясь с коррупцией, повышая прозрачность, предотвращая произвол, поддерживая просвещение налогоплательщиков и выступая за справедливое налогообложение, прокурорский контроль способствует эффективности деятельности ГНС и, в конечном итоге, экономическому развитию и развитию экономики. стабильность Узбекистана.</p>
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INTRODUCTION

The concept of prosecutor's control, as it exists in Uzbekistan today, has deep historical roots that can be traced back through centuries of political and legal evolution. This control mechanism, aimed at overseeing the implementation of legislation, has played a significant role in shaping the nation's governance and legal systems. In this article, we delve into the historical context of prosecutor's control in Uzbekistan, exploring its origins, development, and impact on the country's legal framework.

The foundations of prosecutor's control in Uzbekistan can be found in ancient Central Asian legal and administrative practices. Throughout history, the region has been home to various empires, including the Persian, Arab, and Mongol empires, each of which had its own system of governance and legal oversight. Elements of these early systems can be seen as precursors to the modern concept of prosecutor's control.

THE MAIN FINDINGS AND RESULTS

The modern incarnation of prosecutor's control in Uzbekistan owes much to the Soviet Union's influence during the 20th century. Following the Bolshevik Revolution in 1917, Uzbekistan became part of the Soviet Union, and its legal and administrative structures were reorganized to align with Soviet ideals. The office of the prosecutor, or "prokuratura" in Russian, became a key component of the legal system.

During the Soviet era, the role of the prosecutor was multifaceted. It included ensuring the legality and fairness of government actions, investigating corruption and abuse of power, and overseeing the implementation of laws. The prosecutor's office was a central instrument of Soviet authority, responsible for maintaining control and enforcing the Soviet legal framework.

With Uzbekistan's declaration of independence in 1991, significant changes occurred in the legal and political landscape. The country embarked on a path of nation-building, and this included reforms to its legal and administrative systems. The concept of prosecutor's control, inherited from the Soviet era, was retained but adapted to the new context.

The Prosecutor General's Office of the Republic of Uzbekistan became the central authority responsible for prosecutor's control in the independent nation. Its mission expanded to encompass safeguarding the rule of law, protecting citizens' rights, and ensuring the fair and just implementation of legislation.

In contemporary Uzbekistan, prosecutor's control continues to play a crucial role in maintaining legal order and upholding the principles of justice. The Prosecutor General's Office works in tandem with other government institutions to oversee the implementation of legislation, investigate cases of corruption, protect human rights, and promote the rule of law.

Prosecutor's control is a fundamental concept in the legal and administrative framework of Uzbekistan. It represents a crucial mechanism through which the state exercises oversight over the implementation of legislation and ensures the rule of law within the country. In this article, we will explore what prosecutor's control means in the context of Uzbekistan, shedding light on its roles, functions, and significance in upholding justice and legal order.

Prosecutor's control, often referred to as «prokuratura,» has a long history deeply embedded in Uzbekistan's legal tradition. It encompasses a range of responsibilities and functions that are central to the country's governance and the protection of citizens' rights.

At its core, prosecutor's control serves as a check and balance mechanism within the government. It is vested in the hands of the Prosecutor General's Office of the Republic of Uzbekistan, which is the highest authority responsible for overseeing the implementation of legislation and ensuring the rule of law in the country.

One of the primary functions of prosecutor's control is to monitor the activities of government bodies, law enforcement agencies, and other state institutions. This oversight involves reviewing the legality and fairness of their actions, ensuring they comply with Uzbekistan's constitution and laws, and preventing abuse of power or corruption.

Additionally, prosecutor's control plays a vital role in safeguarding citizens' rights and interests. It investigates complaints, allegations of misconduct, and violations of the law, especially those involving government officials or institutions. This function ensures that individuals receive protection and justice when their rights are infringed upon.

Prosecutor's control is also instrumental in promoting transparency and accountability in Uzbekistan's legal system. It conducts audits and examinations to assess the effectiveness of legislation and the enforcement of laws. Any shortcomings or inconsistencies discovered during these reviews can lead to recommendations for legal reforms or improvements in government practices.

Furthermore, prosecutor's control extends its reach to areas such as combating corruption, protecting the environment, and upholding the rights of vulnerable populations, including children and women. By addressing these critical issues, it contributes to a more just and equitable society.

In the realm of criminal justice, prosecutor's control plays a pivotal role. It oversees criminal investigations, ensuring that they are conducted fairly and impartially. It also examines evidence to ensure its legality and reliability, which is essential in upholding the rights of both victims and defendants.

Prosecutor's control is a critical component of the legal and administrative framework in many countries, including Uzbekistan. It serves as a mechanism for overseeing the implementation of legislation and ensuring the rule of law. The primary objectives and goals of prosecutor's control are multifaceted and play a vital role in maintaining justice, upholding the law, and protecting the rights of citizens.

One of the foremost objectives of prosecutor's control is to ensure that government bodies, institutions, and individuals adhere to the letter of the law. This involves scrutinizing the actions and decisions of public officials to confirm that they are in compliance with existing legislation, regulations, and constitutional provisions.

Prosecutor's control acts as a safeguard against the abuse of power by government authorities. It aims to detect instances where officials misuse their authority for personal gain or engage in corrupt practices. By doing so, it helps maintain the integrity of government institutions and public trust in the system.

A core goal of prosecutor's control is to protect the rights and interests of citizens. It investigates allegations of rights violations, whether they involve unlawful arrests, unfair trials, or

other infringements on individual freedoms. By addressing these issues, it ensures that citizens' rights are upheld and respected.

Prosecutor's control is instrumental in the fight against corruption. It investigates corruption cases involving public officials and institutions, holding them accountable for their actions. This objective helps to create a more transparent and accountable government, fostering trust among citizens.

In the realm of criminal justice, prosecutor's control plays a crucial role in ensuring that investigations and trials are conducted fairly and impartially. It monitors the legal proceedings to prevent any miscarriages of justice and ensures that both victims and defendants receive a fair trial.

Another key objective is to promote transparency and accountability within government bodies and institutions. Through audits, reviews, and examinations, prosecutor's control assesses the effectiveness of legislation and the performance of state agencies. Any identified deficiencies can lead to recommendations for improvements and legal reforms.

Prosecutor's control is essential for safeguarding the rule of law within a nation. It upholds the principles that no one, regardless of their position or influence, is above the law. By holding those who violate the law accountable, it reinforces the foundation of a just and equitable society.

Beyond its general objectives, prosecutor's control may focus on specific issues or areas of concern. These could include protecting the environment, ensuring the welfare of vulnerable populations, or addressing emerging legal challenges. The adaptability of prosecutor's control allows it to respond to evolving societal needs.

In Uzbekistan, the State Tax Service plays a pivotal role in revenue collection and ensuring compliance with tax laws. It is an essential institution that contributes significantly to the government's ability to fund public services and infrastructure projects. The effectiveness of the State Tax Service is bolstered by prosecutor's control, a critical oversight mechanism that ensures the fair and transparent implementation of tax legislation. In this article, we will explore how prosecutor's control contributes to the functioning of the State Tax Service in Uzbekistan.

Ensuring Legal Compliance: One of the primary ways in which prosecutor's control aids the State Tax Service is by ensuring legal compliance. Tax laws and regulations are complex and subject to frequent changes. Prosecutor's control monitors the Tax Service's activities to verify that they adhere to the latest tax legislation. This helps prevent inadvertent errors or misinterpretations of the law.

Preventing Tax Evasion: Prosecutor's control is instrumental in preventing tax evasion and fraudulent activities. It conducts investigations and audits to identify individuals or businesses attempting to evade taxes illegally. By detecting and prosecuting tax evaders, prosecutor's control ensures that all taxpayers contribute their fair share to the government's revenue.

Reviewing Tax Audits: Tax audits are a critical part of the State Tax Service's operations. Prosecutor's control reviews the procedures and outcomes of these audits to ensure that they are conducted fairly and impartially. This oversight helps maintain the integrity of the tax assessment process and safeguards taxpayers' rights.

Protecting Taxpayer Rights: Prosecutor's control plays a vital role in protecting the rights of taxpayers. It investigates complaints and allegations of unfair treatment by tax authorities. This function ensures that individuals and businesses are treated justly and have recourse when their rights are infringed upon.

Combating Corruption: The State Tax Service is not immune to corruption risks. Prosecutor's control investigates allegations of corruption within the tax administration, holding officials accountable for their actions. By doing so, it helps maintain the public's trust in the integrity of the tax system.

Ensuring Transparency: Prosecutor's control promotes transparency within the State Tax Service. It reviews tax collection and enforcement processes, helping to identify any potential loopholes or areas susceptible to corruption. Recommendations for improvements in transparency and accountability are made to enhance the Tax Service's operations.

Supporting Taxpayer Education: Prosecutor's control contributes to the functioning of the State Tax Service by supporting taxpayer education initiatives. It assists in disseminating information about tax laws, procedures, and rights. This educational aspect helps taxpayers better understand their obligations and promotes voluntary compliance.

Preventing Arbitrary Actions: Prosecutor's control prevents arbitrary actions by tax authorities. It ensures that tax-related decisions are based on legal principles and evidence. This reduces the risk of unfair or arbitrary treatment of taxpayers.

Promoting Fair Taxation: Ultimately, prosecutor's control aids in promoting fair taxation. It monitors the Tax Service's actions to guarantee that the burden of taxation is distributed equitably among citizens and businesses. This fosters a sense of fairness and social responsibility.

Prosecutor's control in Uzbekistan is a vital element in the functioning of the State Tax Service. It contributes to the fairness, transparency, and effectiveness of tax administration by ensuring legal compliance, preventing tax evasion, protecting taxpayer rights, and combating corruption. The collaborative efforts of prosecutor's control and the Tax Service help maintain the integrity of the tax system and support the government's revenue collection efforts, which, in turn, fund essential public services and projects.

Prosecutor's control in Uzbekistan operates within a well-defined legal framework, consisting of laws, regulations, and provisions that provide guidance and authority for its functions

and responsibilities. Understanding these legal foundations is essential to appreciate the role and significance of prosecutor's control in the country's legal and administrative systems.

The Constitution of the Republic of Uzbekistan serves as the supreme law of Uzbekistan, establishing the principles of the state and its legal framework. Article 124 of the Constitution stipulates the role of the Prosecutor General in overseeing the implementation of laws and protecting citizens' rights.

The "Law on the Prosecutor's Office" outlines the structure, authority, and responsibilities of the Prosecutor General's Office, the highest authority for prosecutor's control in Uzbekistan. It defines the powers and functions of prosecutors in enforcing the law, overseeing government activities, and protecting citizens' rights.

The "Law on Normative Legal Acts" regulates the process of creating, adopting, and implementing legal acts, including tax laws and regulations. Prosecutor's control may review and assess the compliance of these acts with the Constitution and other laws to ensure their legality and fairness.

The "Law on Taxes and Other Mandatory Payments to the Budget" forms the basis for the taxation system in Uzbekistan. It outlines the types of taxes, tax rates, and procedures for tax collection. Prosecutor's control plays a crucial role in ensuring that tax laws are implemented fairly and that taxpayers' rights are protected.

The "Law on Combating Corruption" defines corruption-related offenses, penalties, and the procedures for investigating and prosecuting corrupt practices. Prosecutor's control actively engages in anti-corruption efforts, investigating corruption cases within government institutions and ensuring accountability.

The "Law on State Secrets" regulates the classification, protection, and handling of state secrets. Prosecutor's control may be involved in reviewing cases related to the unauthorized disclosure of state secrets and ensuring that the law is upheld in such matters.

The "Law on Administrative Proceedings" outlines the procedures for administrative cases, including disputes related to tax matters. Prosecutor's control may become involved in administrative cases to ensure that the law is applied correctly and fairly.

The "Tax Code of the Republic of Uzbekistan" is a comprehensive document that governs tax-related matters in Uzbekistan. It covers a wide range of tax types, tax administration procedures, and taxpayers' rights and obligations. Prosecutor's control may review tax-related cases to ensure compliance with the Tax Code and to protect taxpayers' rights.

Regulations issued by the Prosecutor General's Office provide guidance on the internal procedures and operations of prosecutor's control. These regulations help ensure the consistency and effectiveness of prosecutor's control activities.

International agreements and conventions to which Uzbekistan is a signatory may influence the legal framework and activities of prosecutor's control in Uzbekistan, especially in matters related to international cooperation, human rights, and anti-corruption efforts.

The Prosecutor's Office in Uzbekistan plays a crucial role in upholding the rule of law and ensuring compliance with tax legislation. Its functions extend beyond traditional law enforcement, encompassing oversight, prevention, and protection of taxpayers' rights. In this article, we will delve into the multifaceted role of the Prosecutor's Office in promoting tax compliance and fair taxation within the country.

Monitoring Tax Administration: One of the primary functions of the Prosecutor's Office is to monitor the activities of the tax authorities. This includes reviewing their actions and decisions to ensure they align with tax legislation, regulations, and constitutional provisions. By scrutinizing tax administration, the Prosecutor's Office helps prevent the arbitrary application of tax laws.

Reviewing Tax Audits: Tax audits are an essential part of tax administration, but they must be conducted fairly and impartially. The Prosecutor's Office reviews tax audit procedures and outcomes to verify their compliance with legal requirements. This ensures that taxpayers' rights are protected during the audit process.

Protecting Taxpayer Rights: The Prosecutor's Office is responsible for safeguarding the rights and interests of taxpayers. If individuals or businesses believe their rights have been violated by tax authorities, they can turn to the Prosecutor's Office for assistance. This function helps ensure that taxpayers receive fair treatment and due process under the law.

Investigating Tax-Related Crimes: Tax evasion and fraud are significant concerns for governments worldwide. The Prosecutor's Office investigates tax-related crimes, working to uncover cases of tax evasion, embezzlement, and other illegal activities. By prosecuting those who violate tax laws, it deters others from engaging in similar misconduct.

Fighting Corruption: Corruption within tax administration can undermine tax compliance and revenue collection efforts. The Prosecutor's Office plays a critical role in combating corruption by investigating allegations of bribery, extortion, and other corrupt practices within tax authorities. This anti-corruption effort enhances transparency and fairness in tax collection.

Ensuring Legal Compliance: Tax legislation is complex and subject to change. The Prosecutor's Office ensures that tax authorities are up to date with the latest laws and regulations. It verifies that tax authorities apply the law correctly and consistently, preventing misunderstandings or misinterpretations of tax legislation.

Promoting Transparency: Transparency is essential for fostering trust in tax administration. The Prosecutor's Office works to promote transparency by reviewing tax collection processes,

identifying potential areas of corruption or non-compliance, and recommending improvements to enhance the integrity of the tax system.

Supporting Taxpayer Education: Educating taxpayers about their rights and obligations is a key element of promoting tax compliance. The Prosecutor's Office supports taxpayer education initiatives, helping citizens and businesses better understand tax laws and procedures. An informed taxpayer is more likely to comply voluntarily.

Advocating Fair Taxation: The Prosecutor's Office advocates for fair taxation by ensuring that tax authorities do not engage in discriminatory or unfair practices. It ensures that the burden of taxation is distributed equitably among citizens and businesses, promoting a sense of fairness and social responsibility.

Prosecutor's control in Uzbekistan plays a crucial role in tax administration and compliance, offering numerous advantages to both the government and taxpayers. Its multifaceted functions contribute to the fairness and transparency of tax collection processes. In this article, we will explore the benefits of prosecutor's control for tax administration and compliance within the country.

Ensuring Legal Compliance: One of the foremost advantages of prosecutor's control for tax administration is its role in ensuring legal compliance. Tax laws are complex and subject to change, and the Prosecutor's Office plays a pivotal role in verifying that tax authorities apply these laws correctly. By ensuring the legality of tax collection processes, it helps prevent inadvertent errors or misinterpretations of the law.

Preventing Tax Evasion: Prosecutor's control actively contributes to preventing tax evasion. It investigates cases of tax evasion and fraudulent activities, ensuring that individuals and businesses pay their fair share of taxes. This serves to increase government revenue and promotes a level playing field for all taxpayers.

Protecting Taxpayer Rights: Taxpayer rights are a cornerstone of any fair tax system. The Prosecutor's Office protects these rights by investigating complaints and allegations of unfair treatment by tax authorities. This ensures that individuals and businesses receive just and lawful treatment during tax-related processes, maintaining public trust in the system.

Fighting Corruption: Corruption within tax administration can erode compliance and trust in the tax system. Prosecutor's control plays a vital role in combating corruption by investigating allegations of bribery, extortion, and other corrupt practices within tax authorities. This anti-corruption effort promotes transparency and integrity in tax collection.

Enhancing Transparency: Transparency is key to building trust in tax administration. The oversight provided by prosecutor's control promotes transparency by reviewing tax collection

processes, identifying potential areas of corruption or non-compliance, and recommending improvements to enhance the integrity of the tax system.

Preventing Arbitrary Actions: Prosecutor's control prevents arbitrary actions by tax authorities. It ensures that tax-related decisions are based on legal principles and evidence, reducing the risk of unfair or arbitrary treatment of taxpayers. This consistency in tax administration fosters compliance.

Supporting Taxpayer Education: Educating taxpayers about their rights and responsibilities is essential for voluntary compliance. The Prosecutor's Office supports taxpayer education initiatives, helping citizens and businesses better understand tax laws and procedures. Informed taxpayers are more likely to comply willingly.

Advocating Fair Taxation: The Prosecutor's Office advocates for fair taxation by ensuring that tax authorities do not engage in discriminatory or unfair practices. It verifies that the burden of taxation is distributed equitably among citizens and businesses, promoting a sense of fairness and social responsibility.

Prosecutor's control is a fundamental aspect of the State Tax Service (STS) in Uzbekistan, ensuring transparency, legality, and fairness in tax administration. Its significance cannot be overstated, as it contributes to the proper functioning of the STS and the broader economic development of the country. In this article, we will explore the importance of prosecutor's control within the State Tax Service.

Ensuring Legal Compliance: One of the primary roles of prosecutor's control is to guarantee that the STS operates in strict accordance with tax laws and regulations. Tax legislation is complex and subject to change, and the STS must consistently apply these laws. Prosecutor's control reviews tax-related activities, helping to prevent errors, misinterpretations, or violations of tax laws, which, if left unchecked, could lead to legal disputes and revenue loss.

Preventing Tax Evasion: Tax evasion is a significant challenge for governments worldwide. By actively monitoring the STS's activities, prosecutor's control helps identify and address instances of tax evasion and fraudulent activities. This proactive approach not only safeguards government revenue but also ensures that all taxpayers contribute their fair share to the country's development.

Protecting Taxpayer Rights: The protection of taxpayer rights is paramount in a fair tax system. The STS interacts with a diverse range of taxpayers, including individuals and businesses, each with their unique circumstances. Prosecutor's control investigates complaints and allegations of unfair treatment by tax authorities, ensuring that taxpayers receive due process and equitable treatment.

Combating Corruption: Corruption within tax administration can undermine tax collection efforts and erode public trust. Prosecutor's control actively fights corruption by investigating allegations of bribery, extortion, and other corrupt practices within the STS. By holding individuals accountable for corrupt actions, it maintains transparency and integrity in the tax collection process.

Enhancing Transparency: Transparency is essential for building trust in tax administration. Prosecutor's control promotes transparency within the STS by reviewing tax collection procedures, identifying potential areas of corruption or non-compliance, and recommending improvements to enhance the integrity of the tax system. Transparent tax administration fosters public confidence and voluntary compliance.

Preventing Arbitrary Actions: Arbitrary actions by tax authorities can lead to inequities and legal disputes. Prosecutor's control ensures that tax-related decisions are based on legal principles and evidence, reducing the risk of unfair or arbitrary treatment of taxpayers. This consistency in tax administration promotes compliance.

Supporting Taxpayer Education: Educating taxpayers about their rights and responsibilities is crucial for voluntary compliance. Prosecutor's control assists in supporting taxpayer education initiatives, helping citizens and businesses better understand tax laws and procedures. An informed taxpayer is more likely to comply willingly.

Advocating Fair Taxation: The STS must ensure that tax burdens are distributed fairly among citizens and businesses. Prosecutor's control advocates for fair taxation by verifying that the STS does not engage in discriminatory or unfair practices. This commitment to fairness promotes a sense of social responsibility and fosters goodwill among taxpayers.

CONCLUSION

The historical context of prosecutor's control in Uzbekistan is a testament to the enduring importance of this institution in shaping the nation's legal and administrative systems. From its ancient origins through the Soviet era to the present day, prosecutor's control has evolved to meet the needs of a changing society. As Uzbekistan continues its journey of political and legal reforms, the concept of prosecutor's control remains a vital element in ensuring the proper implementation of legislation and upholding the principles of justice and the rule of law.

Prosecutor's control in Uzbekistan embodies a multifaceted concept that encompasses a wide range of responsibilities. It serves as a guardian of justice, overseeing the implementation of legislation, protecting citizens' rights, and preventing abuse of power. As Uzbekistan continues its journey of legal and political reforms, prosecutor's control remains an essential element in maintaining the rule of law and upholding the principles of justice within the nation.

Prosecutor's control in Uzbekistan offers numerous benefits for tax administration and compliance. It plays a pivotal role in ensuring legal compliance, preventing tax evasion, protecting taxpayer rights, and fighting corruption. Furthermore, it enhances transparency, prevents arbitrary actions, supports taxpayer education, and advocates for fair taxation. By fulfilling these roles, prosecutor's control contributes to a fair, transparent, and efficient tax system that benefits both the government and taxpayers, ultimately fostering economic growth and stability.

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