

REPUBLIC OF AZERBAIJAN

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ABSTRACT

of the dissertation for the degree of Doctor of Philosophy

THE ROLE OF THE TAX SYSTEM IN SOCIO-ECONOMIC DEVELOPMENT (BASED ON MATERIALS FROM THE NAKHCHIVAN AUTONOMOUS REPUBLIC)

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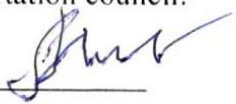
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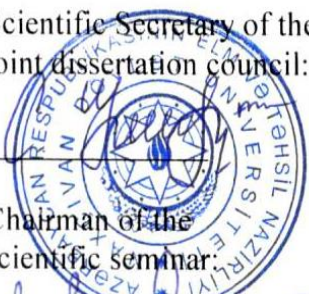
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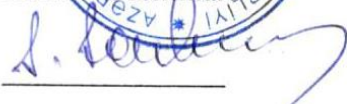
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GENERAL CHARACTERISTICS OF THE RESEARCH

Relevance of the topic and degree of development: The beginning of the modern tax history of Azerbaijan, which gained independence for the second time after the collapse of the former Soviet Union, coincides with the beginning of the 90s. More precisely, after the second coming to power of the Great Leader Heydar Aliyev, the development stage in the modern tax history of Azerbaijan began. Of course, it should be emphasized that the emergence of development in the tax field means the beginning of the development stage of our economy. The two mentioned concepts are closely related to each other. The dissertation work is intended to analyze this dependence and obtain results. That is, the presented scientific work examines the modern tax system of Azerbaijan and its impact on the development of the Azerbaijani economy.

In the conditions of market relations, the tax system of Azerbaijan is perhaps one of the most important factors regulating the economy. The process of creating a multi-level tax system in the Azerbaijani economy has not yet been fully completed and is at the stage of formation. The tax system has a special status in the economic system of a multi-subject market economy. Because the fiscal impulse passing through the regional subsystem of market relations affects all areas of the life of the regional market both directly and indirectly. The tax system of Azerbaijan is becoming increasingly important as a connecting and redistributive channel, directing the flow of goods and money between the central and local levels in market relations. This situation increases the theoretical and practical importance of studying the position, role and significance of tax relations in ensuring the integrity of regional reproduction processes, depending on the efficiency of tax activity.

The effectiveness of a country's economic activities depends on how properly the tax system is structured. Throughout history, no state has been able to continue its existence by fulfilling its socio-economic tasks without taxation. Taxes perform three main functions: financial, regulatory and social. The financial function of taxes ensures the formation of state funds necessary for the activities of the state and

expresses the obligations of taxpayers to the state. The regulatory function of taxes mainly involves the targeted use of national income to stimulate the economy. This function shows the state's obligations to the taxpayer. The social function ensures the redistribution of income of legal and physical taxpayers within the framework of social justice. The interaction of these functions with each other and the issue of determining priorities in the development of the tax system are among the topics discussed in today's economic literature.

Tax collection is essentially based on the fiscal function. Thus, how consistently and fully the implementation is carried out can be considered an indicator of the efficiency of the entire tax system of the country. However, from the point of view of economic sociology, the regulatory function of taxes is one of the most important aspects. The tax mechanism is extremely important in the economic regulation of the processes taking place in the economic life of the country. It should be noted that taxes can be used both to mitigate undesirable trends and to stimulate changes in the direction necessary for the development of society. Through taxes, the state affects the level and dynamics of private consumption, savings and investments, structural changes in the economy and solves certain social problems. The main manifestation of the regulatory function is the increase in industrial investments, the development of small businesses, etc., and various tax concessions and advantages are provided for them.

The recent sustainable development of the Azerbaijani economy, especially as a result of the reforms carried out in this area, has led to an increase in the volume of taxes and other revenues to the budget over the past fifteen years. The basis of these financial gains, in particular, is the comprehensive reforms carried out in accordance with the instructions of President Ilham Aliyev.

As a result of the systematic reforms carried out in the tax system of our country in recent years, the range of services offered to taxpayers has been expanded, the use of information and communication technologies in the field of improving management has significantly increased, and flexible tax policies have been established. Industrialization policy, increasing jobs in the regions, and other such measures have led to an increase in tax revenues. In

addition, a significant increase in tax revenues has been achieved as a result of simplifying the registration processes of entrepreneurship.

The main elements of the tax system and their sources of origin, their classification features are explained in detail, the forms and methods of tax audits, the procedure and conditions for conducting tax appeals are determined. Quantitative analysis of the relationship between taxes, the main aspects and means of optimizing tax revenues deserve an equally positive assessment. However, insufficient attention is paid to determining the regional characteristics of the structure of the tax system and assessing its impact on socio-economic stability. In addition, the impact of the tax mechanism on the regional reproduction process, as well as the problems of ensuring balanced interaction between market actors at both the national and regional levels, have not yet been fully explained. In this context, a number of problems arise that require solutions from both a practical and theoretical perspective.

Thus, the issue of developing the functions of taxes as a strong side of the state in ensuring the harmonious and balanced development of society is one of the most important aspects that determine the relevance of studying the Azerbaijani tax system. Since the issues of developing the tax system and its improvement are a priority in socio-economic development, economic research conducted in this direction is of particular importance. For this reason, the topic of research becomes particularly relevant under the influence of the profound structural changes taking place in the modern world economy, global financial crises, and technological developments.

As for the development of the topic, the tax system is an object of research not only of economics, but also of economic sociology, since the subjects of any tax legal relations are the population of the country. At the same time, an effective tax system provides a financial basis for the life of the population, is the financial basis for the implementation of socio-economic programs at both the national and regional levels.

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However, there is not enough research on the impact of the existing tax system on the formation of regional economies in both foreign and domestic literature, a number of studies are limited to the problems of budget formation at the local level. The role and importance of tax regulation in the formation of regional incomes is not reflected in the formation of individual incomes of regions in conditions of limited opportunities in the formation of regional incomes, when the number of taxes forming the budget has been significantly reduced, and tax legislation is not perfect.

The analysis of classical and modern economic literature has shown that taxation, due to its various functional and sectoral aspects, is one of the main subjects of problems of economic science. Thus, the economic and legal issues of the functioning of the tax mechanism were disclosed in the works of L.G. Khodov, M.Kh. Hasanli, Y.A. Kalbiyev, F.A. Mammadov, A.F. Musayev, M.M. Sadigov, Z.H. Rzayev. The features of taxes from the point of view of financial sciences in industry were reflected in the works of A.A. Aqirbova, A.V. Anishenko, E.V. Gorshenina, A.B. Atkinson, etc. The works of the classics of political economy contain the development of the basic principles of taxation and a general statement of the problem. The issues of analyzing taxes as an internal stabilizer in the management of state programs were also reflected in foreign studies. An analysis of published works shows that questions related to the formation and regularities of the tax system at the regional level have not been sufficiently studied, and in this regard, this problem was chosen as the subject of the study.

The object and subject of the research. The object of the study is the sphere of tax system and financial relations as a result of the interaction of microeconomic trends and macroeconomic factors in the socio-economic development of the Nakhchivan Autonomous Republic. The subject of the study is the economic mechanism of the regional tax system in terms of its implementation as a stabilizing factor of socio-economic stability.

Research goals and objectives. The purpose of this dissertation is to reveal the conceptual foundations of the interaction between the socio-economic stability of the region and its tax mechanism, including the development of proposals for reforming the regional tax system and using it to stimulate development, as well as to study the formation of regional budgets in modern conditions, the improvement of taxation and its impact on the formation of regional budgets. In accordance with the set goals, the following tasks are considered and solved:

- conditions for the formation of elements of the fiscal system, theoretical study of the position and functions of taxes in the process of reproduction, analysis of the current situation and development trends;
- study of contradictions in tax legislation on taxation issues;
- determine the features of the formation and functioning of the regional tax system;
- study of the features of the functioning of the regional tax system and its impact on the socio-economic development of the region;
- indicate the degree of realization of the production and economic potential of the region depending on the functioning of the new tax system of Azerbaijan;
- determine the main directions and conditions for improving the regional tax system.

Research methods. In the process of systematic study of scientific-theoretical research, general scientific methods such as analysis and synthesis, induction and deduction were used. During the processing of data, grouping, comparison, etc. methods were used.

The main provisions defended: The main provisions put forward for defense in the dissertation are as follows.

- Consideration of the possibilities of reducing VAT tax rates and eliminating excessively burdensome procedures for compensation (refund) of this tax;
- Implementation of projects on effective tax regulation, using tax regulation tools to attract investments in scientific and innovative activities;

- Incorporating the institute of consolidated tax reporting into tax legislation in order to ensure a more equitable distribution of funds among the constituent entities of Azerbaijan, as well as minimizing taxes regulating tax control over the use of transfer prices;

- Impact of Tax System Improvement on the Socio-Economic Development of the Nakhchivan Autonomous Republic;

- Impact of the implementation of the VAT refund program on tax revenues, non-cash settlements and socio-economic development;

- Impact of the economic efficiency coefficient of investment tax incentives for corporate profit tax on the development of independent organizations, as well as on the identification of existing security and potential areas.

Scientific novelty of the research: The scientific innovations obtained during the research are as follows.

- Explanation of the role of fiscal policy: in the early stages of the market period, the dominant role of fiscal policy in the socio-economic development of regions was revealed. This period shows how fiscal policy, in particular, affects development through the distribution of financial resources and the implementation of tax policy. For the first time, the strong influence of fiscal policy on development was noted, and a new direction was put forward to deepen this influence theoretically and in practice.

- Classification of Socio-Economic Development Parameters of Regions: taking into account the characteristics of the economic situation of regions, a “gateway” classification of socio-economic development parameters in development was developed. This provides a new methodology for more efficient management of central and internal budget funds in accordance with the various economic and social needs of regions.

- Impact of the Regional Tax System on Budget Functions: the study shows how the country's regional subsidiarity can reduce the overall discrepancy between the localized tax system, fiscal and economic functions of the budget system. The various economic functions of donor and aid regions allow for a deeper understanding of the impact of tax and fiscal policy on regional development.

- Proposal for Appropriate Tax and Subsidy Policies for

Regions: provides a detailed analysis of tax and subsidy policies, their specificity and structure, consisting of tax revenues and special regulations for the economies of regions based mainly on agricultural production, investment and initial capital. This shows how tax and fiscal policies should be adjusted to maximize the economic potential of the relevant regions.

- When determining the investment attractiveness of the Nakhchivan Autonomous Republic, a systematization was carried out to assess the quality of independent organizations, calculated on the basis of an algorithm that gives specific weights to indicators that include five investment (production, consumption, labor, infrastructure and finance) and four risk potentials (economic, financial, legal and social). The presented indicators help to measure the development potential and threats of organizations, carry out an analysis of potentials and risks separately, and assess the efficiency coefficient.

Theoretical and practical significance of the research. The theoretical costs of the dissertation work can be used to analyze and generalize serious aspects in approaching the problems of the formation and functioning of the regional tax system. The proposals and recommendations obtained as a result of the research using practical experience can be used in the development of the tax policy of the regions, in addition to the Nakhchivan Autonomous Republic, and in this regard, in practice, based on financial workers, in tax planning of enterprises, optimization of taxes, and budget formation.

Approval and application. The main provisions of the dissertation and the main results of the research work were published in scientific journals required by the AAK in the form of 5 scientific articles (2 articles abroad). In addition, the main provisions and results of the dissertation were presented at 4 republican and 4 international scientific practical conferences, and 11 textbooks were published taking into account the changes in the tax system in 2015-2025.

Application of the research results. The results and practical suggestions made by the researcher in the work on the development and further improvement of the tax system were considered appropriate to be used in the preparation of the budget-tax policy of the Ministry of Taxes of the Nakhchivan Autonomous Republic and

the Ministry of Economy of the Nakhchivan Autonomous Republic (Reference No. 01/352 of the Ministry of Economy of the Nakhchivan Autonomous Republic dated June 16, 2017 and Reference No. 1715020000464800 of the Ministry of Taxes of the Nakhchivan Autonomous Republic dated June 20, 2017).

The name of the organization where the dissertation work was performed: The work was carried out at Nakhchivan State University.

Structure and total volume of the dissertation. The dissertation consists of an introduction, three chapters, conclusion and a list of used literature.

The total volume of the dissertation work is introduction – 10 pages, 17885 characters, chapter I – 45 pages, 83799 characters, chapter II -57 pages, 84427 characters, chapter III - 38 pages, 61206 characters, conclusion and suggestions 9 The dissertation consists of a total of 159 pages and 256,548 characters, including 8 pages of references and 9,231 characters.

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MAIN PROPOSALS PROPOSED FOR DEFENSE

1. Consideration of possibilities for reducing VAT tax rates and eliminating excessively burdensome procedures for compensation (refund) of VAT payments;

The issue of reducing VAT (Value Added Tax) tax rates and simplifying procedures for reimbursement (refund) of this tax is important for both taxpayers and the state budget. Effective implementation of these processes can have a positive impact on economic development. Reducing VAT rates on sensitive sectors or products is aimed, in particular, at strengthening domestic production and exports¹. This is related to supporting small and medium-sized enterprises (SMEs) and introducing VAT exemptions for socially important products.

Introducing VAT exemptions or granting tax breaks for socially important products (e.g. food, education, healthcare) and future-oriented sectors (renewable energy, research and development). Automation and electronicization of VAT refund procedures, reduction of bureaucratic and administrative barriers are important steps. This simplifies the documentation and application processes of enterprises and shortens the refund period.

Reducing bureaucratic barriers in the VAT refund process, increasing transparency and accountability, and simplifying the application and complaint procedures for problems that enterprises may encounter are important. It is important to assess the impact of VAT rate reductions and refunds on the state budget, broaden the tax base and protect budget revenues by reducing tax evasion.

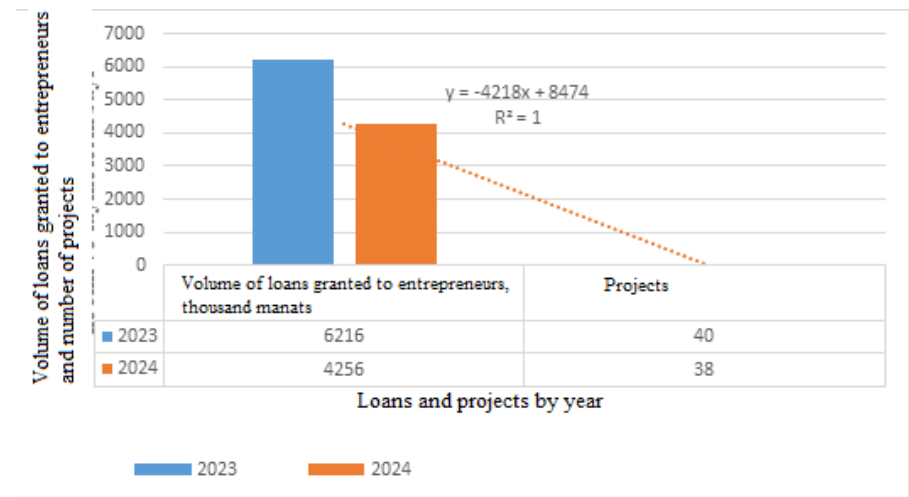
Tax refunds, especially in the case of VAT, are a very important procedure for the business world. This process involves the refund of paid VAT to enterprises or individuals under certain conditions. Simplification and acceleration of the VAT refund process by improving electronic tax administration systems. This will ensure easy submission and fast processing of applications electronically.

¹ Musayev, A.F. *Ünvanlı vergi xidməti. Vergi ödəyicilərinin məlumat kitabı/ A.F.Musayev, Ə.C.Məmmədov. – Bakı. – 2013. – 288*

Reduction of documentation and procedures required for VAT refund. This is especially important for (SMEs) ².

Let's look at the loans provided to SMEs by the Entrepreneurship Development Fund for the purpose of financing projects in 2023-2024 (chart 1).

Chart 1. Volume of loans granted to entrepreneurs and number of projects



The Entrepreneurship Development Fund of the Republic of Azerbaijan and the Entrepreneurship Development Fund of the Nakhchivan Autonomous Republic provided loans to entrepreneurs in the amount of 6.219 million manats for 40 projects in 2023, and 4.256 million manats for 38 projects in 2024, in line with state financial support. In addition, the state provided financial support in the amount of 2.470 million manats for 8 projects on agricultural product processing in the autonomous republic

The state cannot exist without taxes, since they are the main method of mobilizing income under the dominance of private property and market relations. Based on the dynamics of commercial-profile legal taxpayers and individual taxpayers engaged in individual

² Kazimov, M. Şəffaflıq – Azərbaycanın müasir vergi siyasətinin əsas cəhətlərindən biri kimi // “Legal Plane” scientific-theoretical, practical journal, – 2020. 1(2), – 143-146.

entrepreneurship registered in the NAR, it can be noted that the highest number of individual taxpayers engaged in individual entrepreneurship was in 2019, amounting to 3,599 people. In 2022-2023, 2,930 and 3,120 individual taxpayers were registered, respectively. Between 2015 and 2018, an increase in the number of legal taxpayers is observed. This is an indicator of expansion and improvement in the field of work. A decrease in the number of taxpayers is observed between 2021 and 2022.

Table 1. Tax revenues from payments of the State Tax Service in 2024, million manats

Payments	Nakhchivan city	TTD No. 2	TTD No. 3	TTD No. 4	Central treasury	Total - Nakhchivan AR
Value Added Tax (VAT)	16,112374	3,55875	3,90372	1,133433	33,280006	57,988283
Excises	3,133270	0,161259	0	0	73,794419	77,088948
Profit Tax	5,170871	1,338581	0,244061	0,153792	16,160855	23,068160
Mining Tax	0,001602	0,043622	0,522263	0,00008	1,053597	1,621164
Land Tax	0,260885	0,017771	0,014086	0,010161	0,090932	0,393835
Property Tax	0,873157	0,379732	0,195969	0,071321	0,855371	2,405550
Personal Income Tax	19,615734	6,439714	5,348424	5,019096	12,237936	48,660904
Simplified Tax	2,614492	0,900879	0,869659	0,674807	0,048777	5,108614
State Duty	0,258853	0,297875	0,168760	0,145269	6,663344	7,534101
Rent	0,141070	0,030603	0,014840	0,011321	0,079880	0,277714
Other Non-Tax Income	0,100104	0,058470	0,067630	0,062118	2,204237	2,462559
Total	48,282412	13,227256	11,349412	7,281398	146,499354	226, 639832

The analysis shows that 57.4% of the total VAT in the autonomous republic fell to the central treasury, 27.8% to Nakhchivan city, and 14.8% to the 2nd, 3rd and 4th VAT districts. In the collection of excise duties, 95.7% fell to the central treasury, and 4.3% to other organizational structures. The joint share of the Central Treasury and Nakhchivan city in the profit tax is 92.5%, and the share of other tax organizations is 7.5%. Thus, the specific weight of the central treasury in the total tax revenues in the Nakhchivan AR is 64.6%, while 21.3% and 14.1% of tax revenues in Nakhchivan city were collected by other structures. Personal income tax also has a high specific weight in the composition of tax payments. Its share in the volume of taxes collected in the autonomous republic is 21.5%. State duty also has a significant share in tax revenues. Thus, this indicator accounted for 3.3% of the total tax volume collected in the autonomous republic. VAT plays a

crucial role in the formation of the state budget of the Nakhchivan Autonomous Republic.

2. Implementation of projects on effective tax regulation, using tax regulation tools to attract investments in scientific and innovative.

Stimulating scientific and innovative activity plays an important role in the development of the modern economy. In this context, the introduction of tax incentives for enterprises and organizations operating in the field of scientific research and innovation serves both to increase the competitiveness of the national economy and to promote technological innovations. In this sense, the main goal of specific measures aimed at tax incentives for scientific and innovative activity is to stimulate investments in the field of research and development (RD) and create a favorable environment for specialists working in this field.

Tax exemption of expenses for RD activities is one of the most effective approaches to support the financing of scientific and research work. This approach encourages enterprises to invest more in innovative projects. For example, the exclusion of expenses for RD activities from the tax base or the introduction of tax credits for these expenses can encourage companies to take financial risks and invest more in the development of new products and technologies³.

Support for innovative startups aims to help establish and develop new companies, especially in the technological sector. In this regard, it is important to apply temporary exemptions for startups on wages and social insurance payments, income and profit taxes, to reduce their financial burden and accelerate the process of bringing their products and services to the market.

Cooperation between universities, research institutes and the industrial sector is one of the main factors in the development of innovation. The application of tax privileges for such cooperation projects facilitates the transfer of knowledge and technology between

³ Məhərrəmov, N.X. *Sahibkarlığın inkişafında vergi münasibətlərinin təkmilləşdirilməsinin əsas istiqamətləri // konfrans materialları. – 2021. – pp. 244-245*

the academic and industrial sectors. For example, providing tax benefits to enterprises investing in joint R&D projects between universities and companies can help expand this type of cooperation.

Specific measures aimed at tax benefits for scientific and innovative activities play an important role in diversifying the national economy and promoting technological development. These measures aim to stimulate investments in research and development, facilitate the financing of innovative projects and support the commercialization of the results of scientific and innovative activities. Adjusting tax policy in this direction can create a solid foundation for long-term economic development prospects⁴.

The analysis shows that not all tax incentive measures established by the Tax Code of the NKR are aimed at accelerating the processes of modernization of the economy, increasing its attractiveness for investors, and increasing the innovative activity of enterprises (organizations). The experience of leading foreign countries shows that the most effective mechanisms of tax incentives provide the opportunity to use tax breaks for accelerated depreciation of research equipment, innovative developments, acquisition of foreign technologies, and expenses incurred in scientific research. In addition, other forms of tax incentives for innovations are also applied: tax breaks for the payment of salaries to scientific workers and the creation of jobs in scientific research laboratories; tax credits for investments in research laboratory equipment; exemption of innovative enterprises from part of the profit tax and corporate tax, etc.

Tax regulation of investment activity is a state form of regulation of investment activity carried out indirectly using tax management methods based on tax and regulatory instruments. In essence, tax incentives are a means of achieving an unequal distribution of the tax burden when more favorable conditions are created for some economic entities in order to stimulate investments in certain types of activities. Tax regulation is carried out through⁵:

⁴ Musayev, A.F. *Vergi siyasətinin iqtisadi problemləri* / A.F.Musayev, – Bakı: Elm, – 2004. – 792 s.

⁵ Тарасова, В.Ф. *et al. Налоги и налогообложение* // – 2016. – 496-496

- granting of benefits for the payment of income tax, more precisely, reducing taxable profit by the amount of funds allocated for re-equipment, reconstruction, expansion and renewal of production;
- reducing taxable profit by the amount of funds allocated by firms for scientific and research work;
- granting of research and investment tax credits, i.e. deferred tax payments in terms of expenses received from profits for innovation purposes;
- tax reduction for the increase in innovation costs;
- exemption from tax for several years of profit from the implementation of investment projects;
- reducing taxable income by the amount of the cost of tools and equipment provided to educational institutions, scientific and research organizations.

Tax regulation of investment activities is an important tool for accelerating economic development and creating a favorable investment climate. The above-mentioned measures provide financial incentives for domestic and foreign investors, encouraging capital investment and the introduction of technological innovations. The successful implementation of these strategies also depends on factors such as transparency, the rule of law and the stability of a given tax policy⁶.

Summarizing the above, we can conclude that today attracting investment to the economy is one of the main tasks for increasing the efficiency of the economic system. The solution to this problem is carried out by increasing the investment attractiveness of regions for potential investors, that is, by creating and providing the necessary conditions for investment. According to world experience, tax regulation is such an indirect and effective method of state administration that without it it is impossible to solve the problem of insufficient investment in the regional economy. In general, during periods of economic growth, the investment effect is implemented through the introduction of tax breaks for areas that the state considers

⁶ Левкина, Е.В., Дмитренко, Д.А., Лебедкин, А.А. Значение упрощённой системы налогообложения в укреплении экономики субъектов малого предпринимательства // Карельский научный журнал, – 2017, 6(2 (19)), – 72-75

the most important for the national economy. If the above-mentioned principles are applied to the economy, the volume of investments directed towards innovative activities will increase, which in turn will create conditions for an increase in budget revenues and an increase in the socio-economic development of the population.

3. To create a consolidated tax reporting institution by amending tax legislation in order to ensure a fairer distribution of funds among the constituent entities of Azerbaijan, as well as to minimize taxes imposed on the transfer of funds between the same constituent entities;

In order to ensure a fair distribution of funds between constituent entities and minimize taxes, the introduction of the institution of consolidated tax reporting and tax control over the use of transfer pricing into tax legislation is an important step in the context of modern economic relations. This approach allows optimizing the tax burden of companies, increasing transparency and harmonizing with international tax planning practices.

The institution of consolidated tax reporting allows considering the total income and expenses of a group of companies as a whole. With this approach, the tax base for income and expenses arising from internal transactions between companies is determined more realistically. Accordingly⁷,

- Increased Transparency: Consolidated reporting provides tax authorities with clearer information about the financial activities of corporate groups.

- Economic Fairness: This approach helps to optimize the tax burden by ensuring a fair distribution of income between different entities.

Transfer pricing regulation aims to ensure that internal transactions between companies are in line with market prices. This is particularly important for international corporate groups because:

- Prevention of Artificial Erosion of the Tax Base: An effective transfer pricing control system prevents companies from manipulating

⁷ Моисеева, О.А. Налогообложение сельскохозяйственных товаропроизводителей // Экономика сельского хозяйства России, – 2019. (6), – 37-43

transfer prices in order to reduce their tax liability.

- Compliance with International Standards: The application of tax controls in accordance with the Organization for International Tax Administrations (OECD) transfer pricing guidelines preserves the international competitiveness of companies.

Minimizing taxes aims to both facilitate the activities of companies and increase their investment attractiveness. In this context, the following measures can be applied⁸

- Tax Incentives and Concessions: Application of tax incentives in areas such as innovative projects, research and development expenses, and creation of new jobs.

- International Economic Cooperation: Elimination of double taxation and reduction of the tax burden within the framework of bilateral and multilateral tax treaties.

The issues that taxpayers attach the most importance to when calculating taxes are the principle of fairness in taxation and the correct spending of taxes. In addition, a balanced and fair distribution of the tax burden is required by spreading the tax base. Fairness in taxation can be achieved by spreading the tax base and at the same time recording the informal economy. However, how the collected taxes are used and to which segments they are transferred may also be questioned by the citizens of that country⁹.

The social purpose of taxation is to ensure a fair distribution of income, that is, to expect the principle of justice in the distribution of income. Taxes are used as a social policy instrument to implement social justice. The requirement of the social function of taxation is that individuals with high incomes are taxed at a higher rate, and individuals with middle and low incomes are taxed at a lower rate. This function of taxation stands out as a requirement of the concept of the welfare state and is of great importance in countries where this concept prevails. For example, taxes are used more effectively in terms of reducing drug and alcohol use, reducing population growth rates,

⁸ Газалиев, М. Особенности налогообложения малого бизнеса / М.Газалиев, В.Осупов. – Litres, – 2020

⁹ Süleymanov, Q.S. *İnvestisiya layihələrində yaranan risklər və onların idarə edilməsi problemləri* / Q.S.Süleymanov. – Bakı: Elm, – 2010. – 102 s.

and ensuring healthier environmental regulations, as well as eliminating income and wealth inequality in society.

In conclusion, let us note that despite the important place of tax revenues in the formation of the state budget of Azerbaijan, the widespread informal economy, the insufficient tax control mechanism, the narrowness of the tax base, and injustices in the field of taxation are more pronounced. In addition, the absence of any problems in paying state expenses at the expense of oil revenues in recent years has led to the fact that ongoing problems in the tax system have been ignored, which is not desirable.

Consolidated tax reporting provides companies with greater transparency in their financial activities. This allows tax authorities to see companies' income and expenses more clearly and to easily detect potential tax fraud or abuse. As a result, the tax base is more accurately determined and tax collection efficiency is improved. The institution of consolidated tax reporting helps to optimize the tax burden for a group of companies. Profits and expenses arising from internal transactions between companies are taken into account to adjust the overall tax burden. This allows for a more effective allocation of financial resources, especially within a group of companies¹⁰.

Fair distribution of funds is one of the main goals of consolidated tax reporting. This approach contributes to a more equitable presentation of income and tax liabilities among various constituent entities, and improves the competitive environment between large and small companies. Consolidated tax reporting ensures compliance with international practices and standards. This helps Azerbaijani companies to become more competitive internationally and attract foreign investment.

The introduction of the institution of consolidated tax reporting can stimulate economic development. More effective tax planning of companies and optimal allocation of financial resources can increase investment in innovation and development. This can contribute to improving the overall economic performance of the country. In

¹⁰ Musayev, A.F. *Azərbaycan Respublikasının vergi xidməti: islahatlar və nəticələr* / A.F.Musayev, Y.A.Kəlbəyev, A.A.Hüseynov. – Bakı: Təfəkkür NPM, – 2001

general, the introduction of the institution of consolidated tax reporting can make the tax environment of Azerbaijan more fair, transparent and competitive. This can increase confidence in the Azerbaijani economy for both domestic and foreign investors, as well as have a positive impact on increasing state budget revenues and stimulating economic development.

4. Impact of Tax System Improvement on the Socio-Economic Development of the Nakhchivan Autonomous Republic;

Improving the tax system plays an important role in the socio-economic development of the Nakhchivan Autonomous Republic. Aspects such as simplifying the tax system, increasing its efficiency, ensuring transparency and optimizing the tax burden can significantly improve the economic environment of the autonomous republic.

Simplifying the tax system creates a significant incentive, especially for (SMEs). Fewer bureaucratic obstacles and more understandable tax rules make it easier to establish new businesses and expand existing ones. This leads to an increase in jobs and a strengthening of overall economic activity.

Improving the tax system makes the autonomous republic more attractive for domestic and foreign investments. Transparency and reducing the tax burden play an important role in reducing risks, especially for foreign investors, and creating greater certainty in investment decisions. This contributes to the economic diversification and sustainable development of Nakhchivan¹¹.

Increasing the efficiency of the tax system can stabilize state budget revenues. Simplified and transparent tax collection processes help reduce tax evasion and improve the predictability of tax revenues. This creates greater certainty in financing social services and infrastructure projects.

Improving the tax system can help ensure a fair distribution of the tax burden. This is possible, in particular, through tax breaks for low-income groups and the introduction of progressive rates in profit tax. As a result, it contributes to increasing social welfare and reducing

¹¹ Nadirov, O. *Life Satisfaction and Tax Morale in Azerbaijan: Mediating Role of Institutional Trust and Financial Satisfaction* // O.Nadirov, K.Aliyev, B.Dehning, [et al.] *Sustainability* [et al.] , – 2021. 13(21), – 12228

poverty.

Tax breaks and incentives, especially for Research and Development (R&D) activities, can promote innovation and technological development. This contributes to the introduction of innovative issues in various sectors of the autonomous republic's economy and the development of high-tech areas.

The revenues of the Nakhchivan Autonomous Republic budget are formed from taxes, fees, other collections and subsidies.

Table 2. Budget revenues and expenditures for 2020-2025

Budget revenues and expenditures in million manats	2020 (levy)	2021 (levy)	2022 (levy)	2023 (levy)	2024 (levy)	2025 (prognos)
Budget revenues						
Taxes collected by tax authorities	89	104	133	165	227	191
Taxes and duties collected by customs authorities	25	31	58	12	22	12
Paid services of budget organizations	3	8	6	5	4	3
Other revenues	0	2	1	2	8	1
TOTAL taxes, duties and levies	117	145	198	184	261	207
Subsidy (from the budget of the Republic of Armenia)	371	378	425	315	185	333
TOTAL receipts	488	523	623	499	446	540
Budget expenditures - by economic classifications						
Labor remuneration	227	232	285	297	286	322
Purchase of goods (works and services)	154	171	188	77	60	67
Subsidies	26	26	20	27	18	22
Grants and other payments	1	1	1	3	26	48
Social payments	35	42	53	61	4	5
Non-financial assets	43	49	58	39	35	76
TOTAL expenses	485	519	606	504	429	540

From the data, we see that although the total budget funds decreased in 2023-2024, tax revenues increased and subsidies decreased. If the proposals we mentioned in the study are taken into account, the budget's tax revenues will increase further. For this purpose, attention should be paid to replacing VAT with sales tax to stimulate investment. The introduction of sales tax will solve the problem of the presence of a large number of intermediaries in the Azerbaijani economy, which makes it difficult for local producers to enter world markets. The more intermediaries there are in the value

chain, the higher the prices of end-use goods and services. At the same time, VAT has a certain impact on the increase in prices and tariffs. Therefore, the establishment of sales tax levied only on retail trade turnover will prevent unnecessary price increases, including for innovative products produced. Another problem that hinders effective interaction and cooperation between small and large business entities is the massive application of special tax regimes by small business entities¹².

5. Impact of the implementation of the VAT refund program on tax revenues, non-cash settlements and socio-economic development;

The implementation of the "VAT Refund" project and the expansion of cashless payment systems via the Internet will also create a basis for making payments using electronic carriers in regions and rural areas where the population is more concentrated, and will also eliminate problems in the collection of payments related to utility services, mainly in the regions. It will also increase the opportunities for businesses to access financial services and the mutual access of the financial sector, financial markets itself to economic entities and households. This, in turn, will lead to an increase in tax revenues, poverty eradication, the creation of new jobs, the development of the non-oil sector, especially agriculture, the improvement of social, financial services and infrastructure in the regions, as well as the acceleration of socio-economic development.¹³

As a result of the study, it can be concluded that, as can be seen from the experience of developed countries, in order to increase budget revenues and achieve socio-economic development, the volume of tax revenues of the budget should increase. For this, it is necessary to further expand the use of non-cash payments. To achieve this, it is necessary to ensure that all purchases and sales of enterprises

¹² Garibli, E., Azimzadeh, A. *Azərbaycanda yerli özünüidarəetmə orqanlarının maliyyə mənbələrinin müasir vəziyyəti və təkmilləşdirilməsi yolları* // *Azerbaijan State University of Economics Scientific Reviews*, – 2018. Year, 6, – 40-52

¹³ Rzayev, Z., Salayev, R. *Analysis Of Factors Affecting The Level Of Tax Burden And Tax Environment In Republic Of Azerbaijan* // *Economic and Social Development: Book of Proceedings*, – 2021. – pp. 381-386

and individual entrepreneurs are transferred from the account of one enterprise to the account of another enterprise only through bank transfers. In order to ensure the above, by expanding the application of the "VAT Refund" project, it will be possible to increase the number of transactions carried out through electronic cash registers in commercial facilities, increase payments made via the Internet, including plastic cards, which will ultimately lead to a decrease in tax evasion, an increase in tax revenues and a further increase in budget revenues, as well as the development of financial services and financial markets, and increase the access of economic entities and households to these services. As a result, it will create new jobs, improve the welfare of the population, reduce poverty, create favorable conditions for attracting domestic and foreign investments, and have a positive impact on the socio-economic development of the country as a whole.

To confirm that the above will yield positive results, it is enough to show that as a result of the implementation of the "VAT Refund" project, the volume of turnover on online cash registers increased by 1.8 times in 2021 compared to 2020, when the previous "VAT Refund" project was not implemented, reaching 15.6 billion manat. Also, in the first half of 2023, the turnover on new generation cash registers in Azerbaijan amounted to approximately 10.4 billion manat, which is 16.5% more than in the same period last year. Therefore, strengthening the control mechanism for the increase in both non-cash payments and transactions carried out on online cash registers will ultimately lead to an increase in tax revenues of the state budget and increased socio-economic development.

6. The impact of the economic efficiency coefficient of tax breaks applied to the investment sector under corporate profit tax on the development of independent organizations, as well as on the determination of existing security and potential areas;

The research work has determined a list of common indicators for all regions, based on which an algorithm for additional calculation of economic efficiency coefficients (EFC) is given according to a single algorithm. The following formula was applied in calculating the economic efficiency coefficient of tax incentives:

$$K_e = T_q \times 0,2 + T_c \times 0,13 + T_r \times 0,27 + T_p \times 0,33 + T_j \times 0,07$$

The calculation of economic efficiency coefficients was carried out based on the information provided in the reports of the relevant ministries and departments of the relevant regions.

Table 3.

**Economic efficiency coefficient of investment tax
concessions on corporate profit tax**

Regions	Economic efficiency coefficient
Nakhchivan city	1,13
Sharur district	1,46
Babek district	1,11
Ordubad district	1,33
Julfa district	1,36
Kangarlin district	1,42
Shahbuz district	1,18
Sadarak district	0,87

As can be seen from the data, the level of use of investment tax incentives for corporate profit tax of each region is assessed. The economic efficiency coefficient reflects a certain relativity to show how organizations use tax incentives in a specific area. An economic efficiency coefficient higher than 1 indicates that independent organizations are more efficient in the area and benefit more from tax incentives. These values demonstrate how independent organizations benefit in assessing tax incentives for corporate profit tax for investment in each area. Regions with a lower coefficient value are more efficient for investments, and investment-oriented corporate organizations can make more profit in these areas.

When determining the investment attractiveness of the Nakhchivan Autonomous Republic region, the investment potential and investment risk, which include eight specific potentials, were calculated. In turn, different investment potentials (production, consumption, labor, infrastructure and finance) and risk potentials (economic, financial, legal and social) were characterized by a set of statistical indicators, and the specific weight of indicators explaining

them separately was calculated. The report describes a system for assessing the quality of independent organizations based on various indicators and potentials. The presented indicators help to measure the development potential and threats of organizations, carry out an analysis of potentials and risks separately, and assess the efficiency ratio. As a result of the report, it was found that higher values indicate greater potential and lower risk. The analysis conducted in the report creates favorable conditions for studying and identifying the development of independent organizations, as well as existing areas of security and potential.

The results and suggestions obtained during the research process can be summarized as follows:

According to the results of the study, taxes are the primary source of finance for all areas of state policy and ensure the functioning and development of the state's socio-economic system. Therefore, in modern conditions, taxes play an important role in the formation of an effective financial policy in Azerbaijan, in increasing economic potential, and in improving the socio-economic status of the population. In this regard, further improvement of the tax system and the creation of a tax service that meets modern requirements are of great importance.

Tax policy, being an integral part of the economic policy implemented by the state, is of great importance in the transition of the country to market relations, its integration into the world economy, the development of the economy and the improvement of the living standards of the population. The implementation of tax policy in accordance with these requirements requires a precise definition of its theoretical and methodological foundations, their improvement in accordance with the requirements of the modern era, the current structure of the economy as the driving force of the economic reforms being carried out and its establishment in accordance with international standards. Today, there is a great need for research and in-depth study of all areas of taxation. Only after all tax theories are studied in depth and the views of economists in this area are examined, can development in the field of taxation be achieved.

In order to achieve an increase in the revenues of the Nakhchivan

Autonomous Republic budget through the proper establishment of tax control, we consider it appropriate to take into account the following proposals and recommendations:

1. Taking appropriate measures to register legal entities (firms) and individuals implementing projects for which financial resources are allocated through the “State Program on the Socio-Economic Development of the Nakhchivan Autonomous Republic for 2023–2027” with the State Tax Service of the autonomous republic. Thus, 249 million manats have been allocated for the implementation of the State Program for 2023-2027. The implementation of the projects for which these funds are allocated by enterprises registered with the State Tax Service of the NKR will significantly increase the volume of tax revenues to the budget of the autonomous republic. From the funds allocated for the projects, firms will pay 18 percent value added tax, 20 percent profit tax and property tax on fixed assets on the balance sheets of firms.

2. Strengthening control over card-to-card transfers to prevent tax evasion by retail trade and catering facilities operating in the autonomous republic. Thus, due to the inability of the tax authorities to establish a proper control mechanism, many facilities, especially those engaged in the sale of construction materials with large turnovers, hide their turnover and, in order to evade tax, pay the value of the charges they receive from citizens by applying card-to-card transfer operations to cards in their own names, and this is not done through POS terminals registered with the tax authorities, leads to a significant decrease in the amount of taxes they have to pay to the budget of the autonomous republic.

3. In order to prevent tax evasion by those engaged in electronic commerce in the Nakhchivan Autonomous Republic, strengthening control over the identification of persons who present themselves as responsible persons through social networks and their registration with the tax authorities. Thus, taking into account the increase in the volume of electronic commerce, which is a requirement of the time, in the autonomous republic, if a proper control mechanism is established by the tax authorities, it will lead to an increase in budget revenues. It will be possible to prevent tax evasion by taxpayers by conducting

operational tax control on those engaged in electronic commerce by the tax authorities.

4. Preventing tax evasion by taxpayers operating with several TINs in one store by conducting operational tax control and observation by the timing method by the tax authorities. Retail trade and catering establishments operating in the NKR, in order to avoid paying the 18 percent value-added tax and to operate as simplified taxpayers with a 2 percent rate, operate in one store with several TINs, use POS terminals in the name of different individual entrepreneurs, and continue their activities as simplified taxpayers by showing their annual turnover of less than 200 thousand manats. Thus, these taxpayers avoid paying the 18 percent value-added tax and the 20 percent profit tax and pay the simplified tax with a 2 percent rate, thereby significantly reducing the amount of taxes that these stores must pay to the budget of the autonomous republic.

5. Enhancing the volume of budget revenues by ensuring that the Nakhchivan branches of large market chains operating in the autonomous republic with their headquarters in Baku are registered with the State Tax Service of the autonomous republic. Although market chains that are not registered with the State Tax Service and are headquartered in Baku receive income from the autonomous republic, they pay taxes on their income to the central budget through their main branches located in Baku. If the registration of the branches of those market chains operating in the autonomous republic with the State Tax Service is ensured, it will lead to an increase in the volume of budget revenues, as they will pay taxes on their income from the autonomous republic to the budget of the autonomous republic.

6. Ensuring that the value added tax, excise tax and customs duties collected by the Nakhchivan Main Customs Department on the goods and materials brought into the country by the business organizations of the autonomous republic are transferred to the local budget, since these revenues belong to the budget revenues of the autonomous republic. The Nakhchivan Main Customs Department collected approximately 90 million 501 thousand manats in 2023, including value-added tax, excise tax and customs duties. The value-added tax, excise tax and customs duties collected by the Main

Customs Department in the territory of the autonomous republic belong to local budget revenues. For this purpose, it is possible to ensure that these revenues are transferred to the budget of the autonomous republic by applying to the Ministry of Finance of the Republic of Azerbaijan, citing the articles of the Law on the Budget System and the Tax Code.

7. Improvement of the tax system in the Republic of Azerbaijan should, first of all, be directed at developing the necessary areas of reform for society, fulfilling the urgent tasks of the state in the field of the economy, and finally, improving the social and material well-being of the population. For this reason, it would be good to partially reduce VAT. Because, when the VAT rate is too high, the profitability of production activities drops sharply, there is stagnation in increasing production efficiency, and entrepreneurs are forced to direct funds to more profitable types of activities. We believe that taking these measures can lead to a decrease in the share of VAT, which brings the most income to the state budget, in budget revenues, and at the same time, a decrease in the price of daily necessities, especially food products.

The implementation of the above-mentioned proposals will contribute to the improvement of tax administration, the reduction of tax evasion, the expansion of the tax base, the increase in budget revenues, the limitation of the black economy, the development of entrepreneurial activity, the stimulation of investments, the increase in innovations, the simplification of the taxation process, and the socio-economic development of the country's population.

The main content of the dissertation is reflected in the following published works:

1. Bağirov, İ.B. Regional inkişafda vergi tənzimlənməsinin rolu // Naxçıvan Dövlət Universiteti, "Regional inkişaf və böyük mədəniyyət, mənşə, harmoniya və tipologiya məsələləri" mövzusunda beynəlxalq konfransının materialları, - Naxçıvan: "Qeyrət" nəşriyyatı, 25-26 oktyabr - 2013, - s.78-80.

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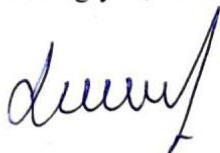
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