



PROCEDURE FOR CALCULATING AND TRANSFERRING EXCISE TAX TO THE BUDGET

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Abstract: *The article provides a scientific analysis of the calculation and budget remittance procedure of excise tax. The study covers the fiscal and regulatory functions of excise taxes, determination of the tax base, calculation methodologies, and mechanisms for timely transfer of payments to the state budget. Existing challenges and methods to address them are also examined. The results demonstrate the significant role of excise taxes in ensuring fiscal stability and socio-economic development.*

Keywords: *excise tax, tax base, calculation, budget remittance, fiscal policy, tax control.*

Introduction

The tax system is one of the main mechanisms ensuring the financial stability of the state, in which indirect taxes play an important role. Among indirect taxes, excise tax is of particular importance, which, along with the formation of the state budget, serves as a means of regulating consumption and implementing socio-economic goals. Excise tax is mainly applied to goods that are highly profitable, subject to social restrictions or of strategic importance.

In the conditions of the modern economy, the correct calculation of excise tax and its timely transfer to the budget are one of the important factors determining the efficiency of the state financial system. Therefore, a scientific analysis of the mechanism for calculating excise tax, determining the tax base and the procedure for transferring it to the budget is an urgent issue.

Main part

Excise tax is an indirect tax, which is determined in addition to the value of certain types of goods and is borne by the final consumer. The main feature of this tax is that it is applied not to goods for mass consumption, but to specific types of products. In addition to the fiscal function, excise tax also performs a regulatory function.

From an economic point of view, excise tax provides the state with a high source of income. At the same time, it performs such functions as limiting the consumption of harmful products, protecting the domestic market and regulating the volume of imports. The correct determination of excise tax directly affects market equilibrium.

The process of calculating excise tax begins with determining the tax base. The tax base is determined based on the volume or value of excisable goods. In practice, excise tax rates are used in two forms: fixed (specific) and ad valorem rates. If fixed rates are set per unit of goods, ad valorem rates are calculated as a certain percentage of the value of the goods.

When calculating excise tax, the main factors are the volume of manufactured or imported products, the tax rate and the tax period. The calculation process takes into account the documents provided by the taxpayer, production volumes and sales figures. This process is strictly controlled by the tax authorities.

The process of transferring excise tax to the budget is the final and most important stage in the fulfillment of tax obligations. This process involves transferring excise tax amounts calculated by taxpayers to the state budget within the established deadlines and in accordance with current legislation. Timely and full collection of excise tax ensures the stable formation of state financial resources.

In the current tax system, accrued excise tax liabilities are reflected in the taxpayer's personal account. The amount of excise duty is determined on the basis of tax declarations submitted by the taxpayer and registered in the electronic tax system.

This process increases the transparency of tax information and strengthens control by tax authorities.

Transfer of excise duty to the budget is usually carried out within a certain period after the tax period. Payments are made through banking institutions, mainly using electronic payment systems. The introduction of electronic payment mechanisms simplifies the payment process and reduces errors caused by the human factor.

Transfer of excise duty to the budget on imported excisable goods is carried out during customs clearance. In this case, excise duty is collected simultaneously with customs payments and is directed to the state budget. This mechanism serves to strengthen tax discipline in foreign trade operations.

Compliance with deadlines when transferring excise duty to the budget is of particular importance. In case of failure to make payment within the specified deadlines, penalties and financial fines are applied in accordance with tax legislation. These measures serve as an economic incentive for taxpayers to fulfill their obligations on time.

Excise tax revenues transferred to the state budget are used for targeted purposes, including financing social sectors, developing infrastructure, and implementing state programs. In this regard, the timely receipt of excise taxes ensures not only fiscal stability, but also socio-economic development.

In order to further improve the process of transferring excise taxes to the budget, digitalization of tax administration, strengthening tax monitoring, and the development of electronic interaction with taxpayers are of great importance in modern conditions. These measures, while ensuring the stability of excise tax revenues, increase the efficiency of the tax system.

Practice shows that there are some problems in the process of calculating and transferring excise tax to the budget. These include difficulties in determining the tax

base, cases of tax evasion, and high administrative burden. These problems negatively affect the full provision of tax revenues.

From the point of view of improvement, it is important to digitize excise tax calculations, strengthen tax control, and simplify tax legislation. Also, the introduction of international experience will make the excise tax mechanism more effective.

Conclusion

The results of the study confirm that excise tax is an important fiscal and regulatory tool in the state financial system. Proper organization of the mechanisms for calculating excise tax and transferring it to the budget ensures the stability of state budget revenues, as well as effectively regulates certain sectors of the economy. The study shows that excise tax is not only a source of fiscal revenue, but also an important economic instrument that affects the consumption structure.

The accuracy and transparency of the process of transferring excise tax to the budget directly depends on the efficiency of tax administration. The introduction of electronic declaration and digital payment systems expands the possibilities of accounting and controlling excise tax revenues, simplifies relations between taxpayers and tax authorities. This serves to strengthen tax discipline and reduce the share of the shadow economy.

The results of the study show that timely and full transfer of excise tax to the budget plays an important role in financing the state's socio-economic programs. Excise revenues serve to increase the well-being of society by directing them to infrastructure development, support for healthcare and education. In this regard, the stability of excise tax revenues creates the necessary financial basis for the implementation of the state's long-term development strategies.

The study also identified existing problems in the collection and transfer of excise taxes to the budget. In particular, incomplete coverage of the tax base in some sectors, errors in tax reporting and non-compliance with payment deadlines can

reduce fiscal efficiency. To eliminate these problems, it is important to improve tax legislation, strengthen tax control, and increase tax culture among taxpayers.

In conclusion, improving the system of calculating excise taxes and transferring them to the budget is an important factor in strengthening state financial stability, strengthening economic regulation, and ensuring social development. In the future, the modernization of excise tax mechanisms based on international experience, the widespread introduction of digital control tools, and increasing the efficiency of tax administration will remain a relevant direction in scientific and practical terms.

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