

On The Tasks Of Modernizing The Tax System Of The Republic Of Uzbekistan

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Abstract – The article discusses the necessity and importance of improving the conceptual foundations of the modernization of the tax system, the features and problems of the present from the point of view of the modern tax administration of the state. In order to strengthen the financial foundations for ensuring the sustainability of economic growth, the priority of the effective implementation of state fiscal tasks, in particular tax revenues of the state budget, it is necessary to create conceptual foundations for improving the conceptual foundations of the state budget. modernization of the tax system.

Keywords – Tax, Tax System, Modernization Of The Tax System, Reform Of The Tax System, Principles Of Taxation, Functions Of Taxation.

I. INTRODUCTION

In the "Action Strategy for the Five Priority Directions of Development of the Republic of Uzbekistan for 2017-2021" [1], the main priority is "continuing the policy of reducing the tax burden and simplifying the taxation system, improving tax administration and expanding appropriate incentive measures."

These tasks were set in the "Development Strategy of New Uzbekistan for 2022-2026" more strictly and comprehensively: "... continue the course towards reducing the tax burden and simplifying the taxation system, improving tax administration and expanding relevant incentive measures [2]" are defined as an important direction.

The priority direction of the Government of the Republic of Uzbekistan in the field of tax policy is the creation of an efficient and stable tax system that ensures budgetary sustainability in the medium and long term. The main objectives of the tax policy remain to support innovation, including through the provision of new benefits aimed at stimulating it, tax support for investments in the real sector of the economy, education and healthcare.

The most important factor in the ongoing tax policy is the need to maintain a balanced budget system. The tax policy of the coming years will be carried out in conditions of a state budget deficit. In this regard, the problem of forming the revenue side of budgets of all levels is acute, which requires reforming the tax system as soon as possible. At the same time, it is necessary to maintain the immutability of the tax burden in sectors of the economy in which its optimal level has been reached, taking into account the requirements for a balanced budget system.

In this regard, the reform of the tax system is one of the economic priorities of the Republic of Uzbekistan at the present stage, as evidenced by the Concept of long-term socio-economic development of the Republic of Uzbekistan for the period up to 2030, as well as the "Main directions of the tax policy of the Republic of Uzbekistan for 2022 and for planning period of 2023 and 2024". These documents are not normative legal acts, but on their basis, changes are developed and introduced into the tax legislation. However, a number of provisions of the "main directions of tax policy" are controversial, this document did not reflect some of the strategic directions for the development of the tax system. But it is precisely on its provisions that organizations and entrepreneurs can focus on long-term tax planning.

The solution to this problem is impossible without a comprehensive solution to the numerous problems of the tax system of the Republic of Uzbekistan. Currently, the scientific and theoretical foundations of the organization of the tax system and tax regulation, as well as methodological approaches to modeling the tax system, have not been sufficiently developed.

The transition of the modern economy of the Republic of Uzbekistan to an innovative development path requires an increase in the efficiency of tax regulation in general and tax incentives in particular.

Of particular importance is the correct definition of the area of effective application of taxes, based on their essential certainty and functional features in the context of deep economic and social reforms. Taxes are among the key instruments of state financial policy. They affect the most important aspects of human life and society, and the very process of developing tax legislation and its application are inextricably linked with sharp contradictions and compromises.

On the one hand, the state must have enough funds to carry out its integral functions, on the other hand, the tax burden on businesses and citizens cannot be too heavy in order to maintain incentives and not restrain economic growth. Therefore, tax issues in all countries remain relevant. Its particular urgency for the Republic of Uzbekistan today is that the reform of the tax system largely determines the depth and nature of modern economic, social and political transformations in the country.

When building the tax system in the Republic of Uzbekistan, we had to face two groups of problems. The first of them was expressed in the lack of necessary experience in tax undertakings by state bodies. The second is connected with the lack of a tax culture among the population. These difficulties will affect the taxes of the Republic of Uzbekistan for a long time to come, and they should be taken into account in the tax system and in tax policy. In this regard, it seems very relevant to consider the course of tax reform from theoretical and applied positions, analyze and summarize the results of the tax system, outline the main directions for the development of taxes and determine the nature of tax policy in the future.

II. MAIN PART

The formation of tax theories began with the justification of the tax and its definition, but over time, when taxes began to play a more prominent role in the formation of state revenues and were used as an instrument of economic regulation, tax theories appeared, on the basis of which the conceptual principles of taxation were formed.

Currently, these principles are called the "golden rules" of taxation. On their basis, modern foreign and domestic scientists have developed a system of principles in accordance with which the national tax systems of different states are formed and improved.

Having traced the evolution of the science of taxes and the principles of taxation, it should be concluded that, without taking into account the theoretical foundations, it is impossible to create an economically efficient, fair and cost-effective tax system. These conditions should be provided by the tax mechanism, the functional basis of which is presented in Figure 1.

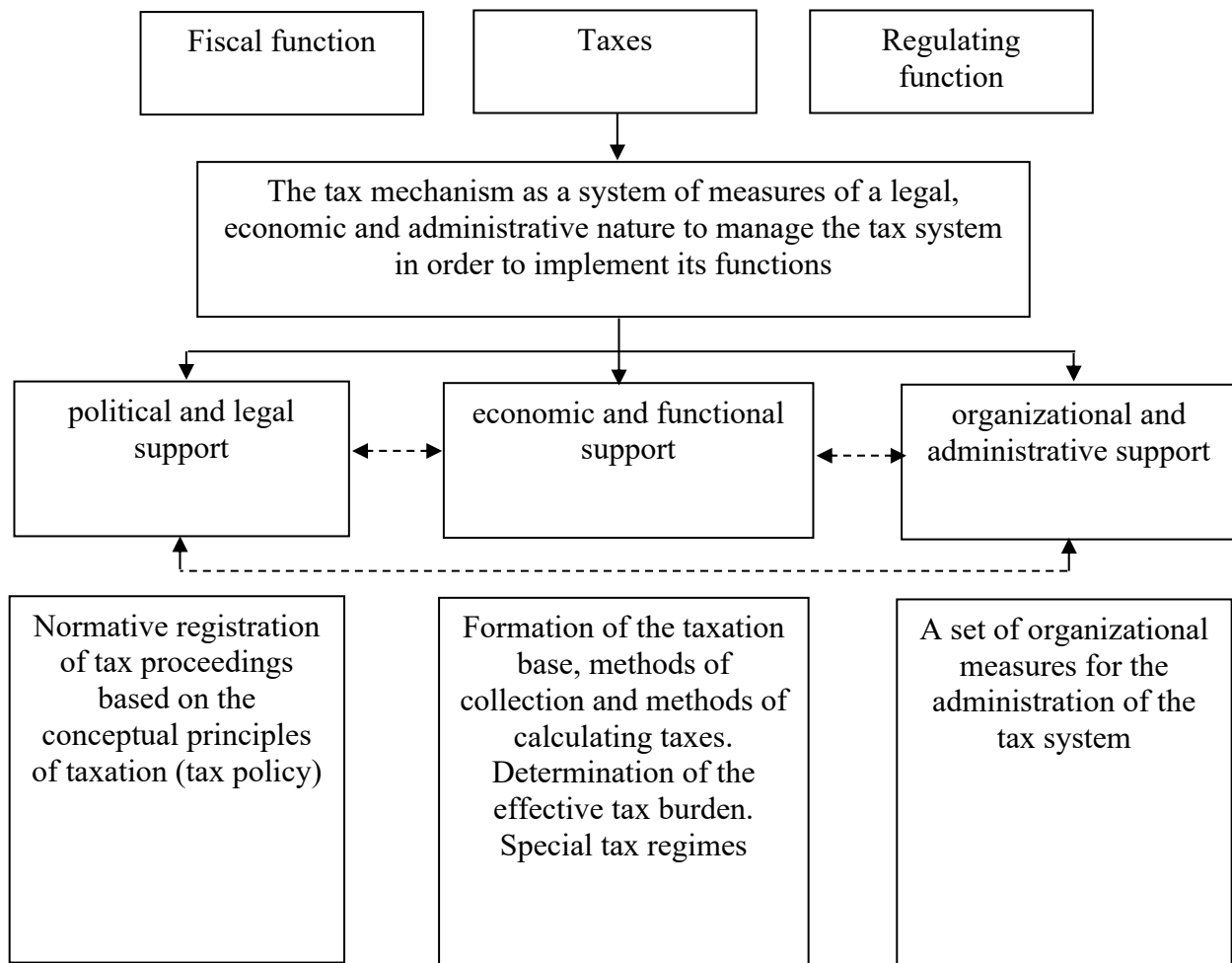


Fig. 1. Functional basis of the tax mechanism¹

Within the framework of the research topic, the functional and economic support of the tax mechanism is most fully disclosed.

The functional and economic support of the tax mechanism includes the choice of taxes, the structure of the tax system, the rationale for the effective tax burden, the formation of a tax base, rates, benefits, the procedure for calculating and methods of payment, the establishment of special tax regimes, etc.

From the point of view of the choice of taxes and the structure of the tax system, the fundamental point is the determination of the tax base, the proportions of direct and indirect taxation, a combination of progressive, proportional and regressive forms of taxation.

The development of the concept of "tax system" is especially important in the framework of legal regulation, since through this concept it is possible to determine the system structure, issues to be regulated, and the limits of regulation. This concept can serve as the basis for the formation of a system of the general part of tax law and legislative provisions on individual taxes.

Usually, in the literature, the tax system is defined as a set of taxes built on the basis of clearly formulated principles, the rules for the procedures for their establishment, implementation, control over the timeliness and completeness of payment and responsibility for their non-payment. At the same time, this definition needs to be adjusted in terms of the current practice of applying the tax system in the Republic of Uzbekistan. These are the so-called tax options, which are understood as the general taxation regime (or the traditional taxation system) and various special tax regimes.

¹ Черник Д.Г. Налоги и налогообложение. Уч. для вузов. М.:Юрайт, 2022.-с.79

Thus, it is important to note that the tax system is a combination of various taxation regimes, and within their framework taxes and fees, built on the basis of clearly formulated principles, rules and procedures for their establishment, implementation, control over the timeliness and completeness of payment and responsibility for their non-payment.

III. CONCLUSION

Currently, the first stage of the process of modernization of the tax system of the Republic of Uzbekistan is observed, and since its state budget is the main mechanism for the formation of the revenue side, further study and assessment of the resources and the extent of its modernization is necessary. The importance of the problem of modernizing the tax system lies in the fact that not only large enterprises, but also small and medium-sized enterprises of the country are being integrated into the world market economy.

The study of the most important aspects of the modernization of the tax system of our country made it possible to substantiate a number of theoretical and analytical conclusions and practical recommendations:

1. Modernization of the tax system is a complex and controversial process. Despite the development of scientific research in foreign practice, our country needs research on the problems of modernizing the tax system, priority tasks and stabilization mechanisms.

2. The main priority for the modernization of the tax system should be, first of all, the creation of a favorable tax environment for the inflow of national and foreign investments into local enterprises, the creation of the necessary conditions for stimulating the activities of economic entities.

3. In the context of international integration and globalization of the economy, many problems arise in the modernization and harmonization of the taxation system.

4. The main elements of the tax reform correspond to the strategic directions of tax policy: to reduce the tax burden and simplify the tax system by correcting the circumstances in the rules for determining the taxable base for individual taxes that violate the economic content of these taxes.

5. Tax policy, as one of the most important components of economic policy, should be transformed into a system to stimulate the development of the real sector of the economy. In addition to solving the main task, at the present stage of development and maintaining macroeconomic stability, tax policy should solve four more generalized tasks: to maximize national income, protect domestic production, equalize household incomes and ensure a positive balance of payments.

6. Together with such organizational and legal measures as modernizing the tax system, attracting direct investment, reducing the level of the shadow economy, increasing the competitiveness of local products, increasing real incomes of the population and, accordingly, reducing poverty, reducing the budget deficit. the expansion of the tax base creates favorable conditions for increasing the economic activity of economic entities.

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