



## **SCIENTIFIC-THEORETICAL FOUNDATIONS OF TAXATION FOR THE USE OF NATURAL RESOURCES**

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### **Abstract:**

This article provides general information about the scientific and theoretical basis of taxation for the use of natural resources. It explores the principles, concepts, and models that underpin taxation policies related to the extraction and use of natural resources. In the context of taxation, it is important to obtain sustainable income, protect the environment and make optimal use of natural resources. In addition, challenges and opportunities for designing effective tax systems that balance economic development and environmental protection are examined. It concludes with recommendations for developing a fair, transparent, and efficient tax system that helps tax authorities manage natural resources responsibly and supports long-term economic and environmental goals.

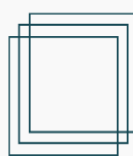
**Keywords:** resource tax, mineral tax, budget, tax administration, tax potential, regulatory analysis, tax reporting, tax revenue, tax benefits, tax rate, agriculture, farm, multi-sectoral farm, cluster system.

## **TABIYIY RESURLARDAN FOYDALANGANLIK UCHUN SOLIQQA TORTISHNING ILMIY-NAZARIY ASOSLARI**

### **Annotatsiya:**

Ushbu maqolada tabiiy resurslardan foydalanganlik uchun soliqqa tortishning ilmiy-nazariy asoslari haqida umumiy ma'lumotlar berilgan. U tabiiy resurslarni qazib olish va ulardan foydalanish bilan bog'liq soliqqa tortish siyosatini asoslovchi tamoyillar, tushunchalar va modellarni o'rganadi. Soliqqa tortish sharoitida barqaror daromad olish, atrof-muhitni muhofaza qilish va tabiiy resurslardan maqbul foydalanish muhim ahamiyatga ega. Bundan tashqari, iqtisodiy rivojlanish va atrof-muhitni muhofaza qilishni muvozanatlashtiradigan samarali soliq tizimlarini loyihalash uchun muammolar va imkoniyatlar ko'rib chiqiladi. U soliq organlariga tabiiy resurslarni mas'uliyat bilan boshqarishga yordam beruvchi hamda uzoq muddatli iqtisodiy va ekologik maqsadlarni qo'llab-quvvatlovchi adolatli, shaffof va samarali soliq tizimini rivojlantirish bo'yicha tavsiyalar bilan yakunlanadi.

**Kalit so'zlar:** resurs solig'i, nedra solig'i, byudjet, soliq ma'murchiligi, soliq salohiyati, normativ tahlil, soliq hisoboti, soliq tushumlari, soliq imtiyozlari, soliq stavkasi, qishloq xo'jaligi, fermer xo'jaligi, ko'p tarmoqli fermer xo'jaligi, klaster tizimi.



## **НАУЧНО-ТЕОРЕТИЧЕСКИЕ ОСНОВЫ НАЛОГООБЛОЖЕНИЯ ПРИРОДОПОЛЬЗОВАНИЯ**

### **Аннотация:**

В данной статье представлены общие сведения о научно-теоретических основах налогообложения за пользование природными ресурсами. В нем исследуются принципы, концепции и модели, лежащие в основе налоговой политики, связанной с добычей и использованием природных ресурсов. В контексте налогообложения важно получать устойчивый доход, защищать окружающую среду и оптимально использовать природные ресурсы. Кроме того, рассматриваются проблемы и возможности для разработки эффективных налоговых систем, которые уравнивают экономическое развитие и охрану окружающей среды. В заключение даются рекомендации по разработке справедливой, прозрачной и эффективной налоговой системы, которая помогает налоговым органам ответственно управлять природными ресурсами и способствует достижению долгосрочных экономических и экологических целей.

**Ключевые слова:** ресурсный налог, налог на полезные ископаемые, бюджет, налоговое администрирование, налоговый потенциал, нормативный анализ, налоговая отчетность, налоговые поступления, налоговые льготы, налоговая ставка, сельское хозяйство, фермерское хозяйство, многоотраслевое хозяйство, кластерная система.

### **Introduction:**

Resource tax administration plays a crucial role in Uzbekistan's economy as it pertains to the efficient and effective collection of taxes related to natural resources. However, there are inherent challenges and areas for improvement in this aspect of tax administration. This study aims to explore and present ways to enhance resource tax administration in Uzbekistan. By examining relevant literature and scholarly articles, we will identify key strategies and practices that can contribute to the improvement of resource tax administration. The findings will shed light on potential areas of focus for policymakers, tax authorities, and other stakeholders to enhance the administration of resource taxes and ensure their optimal collection. This research is intended to provide insights and recommendations that can contribute to the development and implementation of effective measures for resource tax administration in Uzbekistan.

### **Analysis of literature on the topic**

In the scientific literature, various approaches have been developed to account for water resources and underground resources. In his scientific work, Naletov (2006) compares domestic and foreign legal documents regulating mining relations, contracts in the field of subsoil use, doctrinal sources, administrative, civil and environmental legal norms in

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the field of underground resources with the decisions of foreign state bodies and the decisions of international commercial arbitration bodies. illuminated.

R. According to Basyrov, he tried to scientifically substantiate the possibility of strengthening the role of the tax system in the effective use of land by regulating legal relations.

According to A.Bloshenko, evaluating the concept of man-made mine and its taxation mechanism, "man-made mine is a separate license that is received as losses during the extraction and complex processing of mineral raw materials in accordance with the laws on the use of subsoil in the extraction of minerals. are secondary minerals.

According to M.Ilicheva, "optimization and more competent management of mineral extraction tax paid by oil and gas companies is very important, in particular, for the formation of the state budget and its economy in general."

Also, the foreign economist Ibrahim Mustafa Ali Ibrahim, in his scientific work on this matter, "developed a methodology for forecasting the tax burden based on the volatility of oil prices located in Russian fields, and stressed the need to reform the current system of taxation in the field of extraction of hydrocarbon raw materials, which are difficult to exploit in the conditions of volatility of oil prices. proposed to expand the categorical apparatus in the field of taxation system for the production of hydrocarbon raw materials in fields that are difficult to exploit.

According to Yukhimova (2008), it was stated that the costs associated with the extraction of these minerals were not taken into account when taxing solid minerals. Research methodology In processing the data obtained during the research, logical observation, critical study of literature, analysis and synthesis, induction and deduction, comparison, classification based on certain signs, economic analysis methods were used.

Overall, the literature highlights the need for a comprehensive approach to improving resource tax administration in Uzbekistan. This includes simplifying tax regulations, leveraging technology, enhancing capacity and training, fostering stakeholder collaboration, and implementing effective risk assessment and enforcement measures. By considering these strategies, policymakers and tax authorities can work towards creating a more efficient, transparent, and effective resource tax administration system in Uzbekistan.

### **Analysis and discussion of results**

In developing and implementing its financial policy, the state pays special attention to the careful and effective tactics of mandatory payments in order to preserve limited natural resources and use them effectively for the country's development. In this respect, an important task of the tax system is formed, and the tax system has an important task of encouraging (compelling) its users to use natural resources effectively and ensuring targeted use within the framework of their economic and social interests.



Of course, the effective use of natural resources is considered important in all times and situations, and the formation of the taxation system related to their effective use dates back to many years. Although the location of natural resources on the geographical map of the world, their occurrence and their natural distribution on the territory of countries is uneven, there is a wide need for scientific research related to the mechanisms of their taxation, and many scientific studies have been conducted in this regard.

One of the scientists who conducted scientific research in this regard, R. Basyrov approached his research as follows: "gave a description of the legal regulation of the appropriation of subsoil plots, defined the meaning of the concept of "objects of appropriation of subsoil plots", distinguished the appropriation of underground structures from their legal significant features regarding the appropriation of a number of objects, transferred rights to objects, including land in cases where the right to use the subsoil has been prematurely terminated, made a scientific assessment of the shortcomings in the legal regulation of the relations related to the use of the subsoil, determined the means of ensuring the purposeful use of the plots of land occupied by the objects, conservation and completion of infrastructure objects in the event of termination of the right to use the subsoil of the users of the subsoil, the land in use showed the ways of ensuring the fulfillment of their obligations regarding the recultivation of their plots, and the legal mechanisms of ensuring the safety of finished underground structures. In a word, R. Basyrov tried to scientifically substantiate that it is possible to strengthen the role of the tax system in the effective use of the subsoil through the regulation of legal relations. Of course, in our opinion, improving the mechanisms of using subsoil resources, which are included in the list of natural resources, will serve to further simplify the taxation system, and the scientific research of researcher R. Basyrov has its importance.

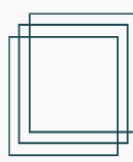
The research of another Russian scientist A. Bloshenko, who conducted scientific research in this direction, is also of special importance. A. Bloshenko assessed the concept of man-made mine and its taxation mechanism and said, "man-made mine is a secondary mine, which is taken as losses in the process of mining and complex processing of mineral raw materials in accordance with the laws on the use of subsoil in the extraction of minerals, which must be licensed separately. are minerals" states that. In turn, A. Bloshenko, within the scope of his research on this matter: "developing a systematic approach to mineral extraction tax and tax potential in the field of subsoil use taxation, conceptual approaches to taxation of mineral raw material extraction and complex processing enterprises aimed at setting differentiated rates for it caused by; determined the rent-generating factors in the mining rent to determine the differentiated rates of mineral extraction tax for natural and man-made deposits of solid minerals and the tax potential; clarified concepts such as "by-products", "extractable minerals", "man-made deposits", "complex" in determining the main elements of taxation of organizations in the field of mineral raw material extraction and complex



processing; specified the ways of using mineral raw materials, "multi-component complex ore", "technological losses" and "wastes" for the purpose of taxation of solid mineral extraction tax; formulated conceptual approaches to determine the tax potential of solid mineral extraction tax for natural and man-made mineral deposits" Another Russian scientist, M. Ilicheva, conducts a study of the mechanisms of taxation of natural resources, using the example of the mineral extraction tax paid by oil and gas companies by large taxpayers, and substantiates the results of this important research. In particular, M. Ilicheva said that "optimization and more competent management of mineral extraction tax paid by oil and gas companies is very important for the formation of the state budget and its economy in general and based the following scientific innovations: determined the features of tax relations involving the largest taxpayers, established the criteria for inclusion in the category of the largest taxpayers, developed a proposal to unify the concepts of minerals in both tax legislation and the field of subsoil use, oil and gas industry identified problems arising in the taxation of large taxpayers, developed proposals aimed at improving the tax legislation, introduced both a tax on the financial results of the largest taxpayers in the oil and gas industry in the field of tax regulation, and an additional income tax as an alternative or addition to the mineral extraction tax has shown the directions.

It should be noted here that, based on M. Ilicheva's approach, improving the tax collection for the use of subsoil in the oil and gas industry is considered important in ensuring the effectiveness of the tax system. In our opinion, M. Ilicheva's approach has a correct scientific value, because the main raw materials of the production of oil and gas enterprises are underground resources, the role of the tax system in their economic analysis and effective use is very important.

The scientific work of Ibrahim Mustafa Ali Ibrahim, a foreign economist who conducted research on the Russian practice of taxing natural resources, also has its scientific significance in the solutions to the problem we are researching. For example, I. Mustafa, in his scientific work on this topic, "developed a methodology for forecasting the tax burden based on the volatility of oil prices located in Russian fields, justified the need to reform the current system of taxation in the field of extraction of hydrocarbon raw materials, which are difficult to exploit in conditions of volatility of oil prices, in fields that are difficult to exploit proposed the expansion of the categorical apparatus in the field of the taxation system for the production of hydrocarbon raw materials, aimed at increasing productivity in the development of a differentiated procedure for tax calculation in Russia's difficult-to-exploit mines, as well as based proposals on the regulation of the tax base depending on the level of the tax burden and the economic status of mining organizations, defined the Russian tax system for hydrocarbon extraction in difficult-to-exploit fields and the trends in the development of export activities of oil and gas companies in the conditions of oil price fluctuations.



In turn, Ibrahim Mustafa Ali Ibrahim said that "these coefficients used to calculate the rate have universal properties and their use in the current taxation system allows to fully take into account the conditions of extraction of various types of hydrocarbon raw materials. should be carried out taking into account all the circumstances that are formed during the extraction of hydrocarbon raw materials and affect the amount of the taxable base".

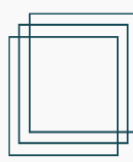
In fact, the situation of taxation of hydrocarbon raw materials in mines, which are difficult to master in taxing the most important and taxing natural resources in increasing the effectiveness of the tax system, has its essence scientifically. We believe that I. Mustafa's scientific research and approach are important in this regard.

In the scientific analysis of the scientific research works in this regard, we believe that it is necessary to dwell on the scientific researches of E. Sutkevich here. E. Sutkevich focused on the economic and legal aspects of payments for the use of natural resources from a scientific and theoretical point of view. Based on the results of scientific research, he developed a number of scientific innovations.

In particular, "on the basis of determining and summarizing the general state legislation (financial law) and specific features of payments, developed the concept of payments for the use of the subsoil as one of the sources of formation of budget revenues, calculation, payment of payments for the use of the subsoil, and control of the timely and complete execution of payments determined the financial and legal nature of the relations that arise in connection with the use of land, studied the content of legal structures of regular payments for the use of land and showed the characteristics of their legal nature, determined the content of legal structures of one-time payments for the use of land and the characteristics of their legal nature, explained the main functions of payments for the use of water" .

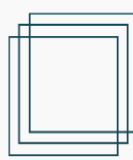
In addition, in his research, this scientist proposed a method for calculating the minimum value of a one-time payment for the use of the subsoil, contributed to simplifying the mechanism of its calculation, clarified the features of the use of individual elements of the tax collected in the extraction of minerals, and also regulated the payment for the use of the subsoil. developed proposals to eliminate deficiencies and contradictions in regulation with documents"

Economic and technical definitions of subsoil, natural resources and resources are presented in some studies. For example, E. Tumanova explains the term natural resources as both a geological and a legal concept in her textbook "Legal Basis of Subsoil Use". According to the scientist, "natural wealth means not only the geometrical underground space with minerals in it, but also all other useful features of the underground, including energy resources, underground structures, sanitary-recreational effects of underground facilities, and geological information about the underground"



In the last three decades, a number of scientific studies have been carried out in our republic in the direction of effective use of natural resources, regulation and promotion of this process by the state. In particular, R. Abdullakhanov discussed issues of water management complex and efficient use of water resources during the transition period, M. Masharipova on the regional features of using the potential of the water management complex in the conditions of the formation of market relations, U. Sangirova on the economic relations between water consumer associations and farms, Z. Shokhojhaeva on the issues of increasing the economic efficiency of the use of water resources in agriculture, Sultanov A.S., Khudoyberganov Z.Ya., S.A. Kochkarova's "Economics of Water Management" textbook, M. Yusupov's scientific research aimed at improving the economic mechanisms of state regulation of agriculture, and A. Altiev's scientific research on the problems of land resource use system regulation can be cited. It is worth noting that the taxation of natural resources and the financial mechanisms for increasing the effectiveness of mechanisms for effective use of these resources are a very complex process. It is this complexity that has affected the scope of scientific research conducted in this regard. Because, from the years of independence of Uzbekistan until today, there are very few scientific research works in this direction. For example, these include G.A. Safarov's scientific research within the framework of his candidate's dissertation on the topic "Encouraging the effective use of natural resources by economic entities by means of taxes", D. Kurbanov's Doctor of Philosophy in Economics with the improvement of the methodology of taxation for the use of water resources and the collection mechanism ( PhD) dissertation work and monographic studies entitled "Encouraging and improving the rational and efficient use of water resources in Uzbekistan on the basis of financial support", doctoral dissertation studies of A. Tashkulov on the topic "Issues of stimulating the economic activity of agricultural enterprises by means of taxes" for obtaining the degree of Doctor of Economic Sciences, N. Dzhulibekov's doctoral dissertation research on the topic "Improving the mechanism of taxation of mining and metallurgical enterprises" and Sh. Muminov's doctoral dissertation on the topic "Improving the methodology of financing the water management system based on market mechanisms" can be mentioned.

In G.A. Safarov's candidate's dissertation on the topic "Encouraging the effective use of natural resources by economic entities by means of taxes", the application of incentive incentives for low-cost investments involved in the production process related to natural resources by enterprises and organizations, as well as in the system of compact taxation of natural resource taxes scientifically substantiated the application, proposed the introduction of a mechanism for calculating and collecting land tax collected from non-agricultural enterprises from the cadastral value of the land they use, proposed a method of accounting for the calculation of taxes from underground resources, and developed scientific proposals for the further improvement of this tax collection mechanism .



A. Tashkulov's doctoral thesis on the topic of "Issues of stimulating the economic activity of agricultural enterprises by means of taxes" for obtaining the degree of Doctor of Economic Sciences, "for the purpose of taxation, in order to obtain the status of agricultural producers In connection with the abolition of the single land tax and the introduction of turnover tax, the criterion was justified by the need for the share of the income received to be at least 80 percent during the tax period, to maintain the general taxation procedure for agricultural enterprises with an irrigated crop area of 50 or more hectares the expediency and the effective mechanism of stimulating priority activities in agricultural enterprises through the systematization of property tax benefits have been proven, in addition, the feasibility of applying reduced tax rates for the use of water resources in order to stimulate the economic activity of agricultural enterprises and newly established by agricultural enterprises that it is necessary to encourage the lands occupied by orchards, vineyards and orchards by means of taxes" founded.

As a general conclusion, although many studies of natural resources taxation have been carried out by world scientists, there are not many scientific works within the framework of individual studies of natural resources. Of course, in our opinion, researching the processes of taxation of natural resources is quite complex from a scientific and methodological point of view, but it also requires the analysis of their man-made and physical properties during the process of taxation.

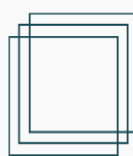
### **Conclusions and suggestions**

Based on the studies on the topic, the following conclusions and proposals were formed: In the tax system of our republic, water resources used for production purposes have been designated as a tax object. The need for this is that, although water resources are considered a natural renewable resource, our Republic is located in an area with scarce water resources, and the share of fresh water in the total water fund is around 2-3 percent worldwide. One of the financial mechanisms for increasing the responsibility of users of such natural resources is the tax mechanisms. In order to ensure the truthfulness of information among consumers about the volume of water used by water consumers, it is appropriate to develop mechanisms for optimal collection of tax for the use of water resources by introducing modern technologies of water measurement and management working on the basis of advanced world standards to water facilities.

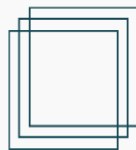
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