



Socio-economic nature of proper taxes in state budget revenues and their role in the tax system

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ABSTRACT

This article is aimed at ensuring the effectiveness of the tax and budget system in the new development strategy in the country. Formulas for calculating tax potential are also presented, as well as suggestions for improving tax policy, improving the development of existing innovative methods and methodological approaches in determining the needs of the budget and key aspects of equalization programs, the use of comprehensive methods of economic and mathematical modeling and forecasting.

Keywords:

Tax, budget policy, budget, tax administration, local budget, tax potential, normative analysis, positive analysis, tax burden, representative tax rate, average rate tax report, tax revenues, tax deductions, tax rate.

Introduction: Regardless of the structure of the state budget and the level of development, the proper formation of budget revenues for the performance of state functions is considered necessary for every state. This task is also important in the correct conduct of the tax policy and in the selection of methods of covering the budget deficit. At the present stage of today's development, increasing the role of local budgets in our republic, increasing their income by correctly forecasting their sources of income in order to solve the issues related to the introduction of the initiative budget remains one of the urgent issues.

Review of literature.

From an economic point of view, finding and attracting additional resources for the growth of tax and non-tax revenues is not only a matter of filling local budgets, but also of forming a modern legal space, conditions for the development of entrepreneurship, various socially oriented city programs and their implementation.

Among the Russian economists Y.A. According to Vlasova, "The revenue potential of local budgets requires more active implementation of public-private partnership, introduction of tax incentives and simplification of doing business by speeding up and simplifying bureaucratic processes, reducing the share of non-production costs and increasing production costs. As a result, it leads to an increase in the efficiency of the budget policy in the region. A comprehensive decision to increase the revenue potential of local budgets will have a strong positive effect on the economy of the entire region in the long term"[1]. Another Russian economist, Professor O. Sukharev, advocates the system of introducing cost-effective activity results aimed at the radical change of sources of budget revenues at all levels, stimulation of the budget mechanism [2]. For example, A.V. Bryzgalin studied the relationship between tax revenues and the tax burden and evaluated its impact on the forecast of tax revenues in his research, while V.G. Panskov and V. Kynyazev

showed the importance of tax revenue forecasting in budget forecasting. [3,4].

i.f.d. S. In his research, Khudoykulov determined the forecast indicators of total state budget revenues for 2018-2023 using econometric methods, PhD A. Agzamov determined the forecast indicators of personal income tax for 2019-2023, PhD U. Pardaev studied the issues of forecasting state budget revenues, i .f.d. J. Urmonov determined the forecast indicators of tax revenues of the single tax payment for 2018-2020. [5].

Among Uzbek economists A. Vahabov, A. Joraev, A. Mamanazarov, B. Tashmurodova, Z. Srojiddinova, N. Koziyeva, N. Haydarov, O. Iminov, T. Malikov, Kh. Kobulov, Sh. Toraev, In the researches of Yah'yoev and others, the composition of state budget revenues, their management, specific theoretical, practical and methodological aspects of tax reforms were studied [6]. In our opinion, an increase in the share of budget revenues, an increase in the number of tax payers, will lead to changes in the dynamics of tax credits, tax debts and excess (advance) payments. In addition, although regulation by the state through taxes is one of the factors affecting competitiveness, the tax system affects the competitiveness of enterprises in different ways. Taxation indirectly affects the competitiveness of enterprises by influencing investment and innovation processes.

Research methodology

In the process of analysis, statistical grouping of data, comparative and trend analysis methods were used. The article compares the scientific-theoretical views of economists aimed at ensuring the stability of local budgets as one of the urgent issues of the state financial system.

Analysis and discussion of results.

Direct (direct) taxes are one of the important types of taxes included in the tax system. If we look at the social and economic roots of taxes, they have emerged as an important financial instrument of the state. That is, the state loses the ability to finance its activities without such a financial instrument. The reason is that the extra systems (state bodies) that are part of the

state system, serve the society and regulate economic and social relations are also considered important for the harmonious existence of the society and its development, and the financing of their activities falls on the representatives of the economic sphere. This is ensured through the use of financial instruments such as taxes. From this point of view, the evaluation of taxes as a part of the value of the products created in the economic sphere as important financial instruments that serve to finance the structures of the state that serve the interests of the society has its own economic meaning.

As the state introduces various taxes in the interests of society, it requires the formation of a comprehensive system of their implementation. What taxes must exist before this system? What is taxed? Who pays taxes and in what order? How are current taxes collected? requires solving many economic issues. If we pay attention to the emergence of taxes and their various forms, it will be possible to understand the economic and social content of taxes, which are called proper taxes, as well as other taxes.

If, like other taxes, we pay attention to the evolutionary emergence and development of proper taxes, the emergence of the form of feudalism and its development into the feudal form of land ownership, the issues of finance, court, and management also became the property of landowners, public expenditures were significantly reduced, the state the main sources of income came from his property, and regalia (fees for the use of property and granting other rights) also consisted of duties. The strengthening of feudal disunity became the basis for the improvement of state associations and, accordingly, taxes. This situation was especially developed in European countries with developed land and trade relations, and later manufacturing, including France, England and Germany. By the 15th century in France, a large centralized state and its own financial system were formed as a result of severe conflicts between the royal and feudal large landowners. At this time, the proper tax on personal property (taille personnelle) and property tax (taille reille) emerged as the main

taxes in France. In the 17th century, taxes became more widespread and increased in number.

Direct and indirect taxes began to be collected differently in different parts of the country. Improper distribution of taxes, evasion of taxes by aristocrats, increasing tax burden on the population, unfairness in tax collection by tax collectors who gained the right to collect taxes from the state, crooked taxes collected from the same places and not collected from other places caused a big revolution in France. The revolutionary government canceled all previous taxes, and then, based on the fact that taxes are the main source of state activity, it was forced to increase various taxes (mainly land tax, income tax, property tax, per capita tax, levies, etc.).

In our opinion, the emergence of manufacturing also played a special role in the emergence of correct taxes. If we look at the essence, "manufacturing is a cooperation based on the division of labor, but the machine does not yet exist, in which the generalization process of production continues, the gross labor force is formed, and each individual employee becomes a component of the gross labor force, manual labor as in an ordinary cooperation based weapon. It is also an enterprise based on the division of labor and craft techniques, which is considered the 2nd stage of industrial development after ordinary cooperation. made it happen. This is along with the industrialization of the society.

In scientific theories, there is a practice of studying categories or relationships by dividing them into certain groups in order to fully understand their essence. In order to know the socio-economic nature of taxes, their internal characteristics, they are also grouped into certain types.

The economic nature of taxes is revealed on the basis of the conditions of their occurrence, their signs, functions and tasks. Studying the current taxes by dividing them into certain groups serves to clarify their nature as a group, at the same time, their mutual characteristics are known, and it allows to evaluate their place in the budget formation and economy. Usually,

taxes are divided into national taxes and local taxes, depending on the budget.

Such grouping of taxes and other mandatory payments has both an economic and a legal basis, and the grouping of taxes in this order, first of all, comes from the structure of the state budget. In unitary states, the budget structure usually consists of two levels (Republican and local budgets), according to which taxes are grouped at the republican and local levels in terms of their attachment to the budget. For example, in countries such as France, Great Britain, and Sweden, taxes are levied on the basis of two levels in accordance with the budget structure. In countries with a federal structure, for example, Russia, the USA, Germany, Canada, and similar countries, the budget structure is based on federalism, according to which taxes are divided into federal, territorial (federal subjects, states) and local (municipal) taxes. The procedures and mechanisms of spending from the budgets included in the state budget cause differences in the possibilities of covering the costs of the corresponding budgets from the taxes attached to the budgets. The state, through its financial (budgetary) policy, regulates the different possibilities of taxes in the formation of financial resources of budgets, which is the basis for the division of taxes into fixed and regulatory groups. Combined taxes consist of taxes and fees (fees) that are attached to local budgets by law and introduced by their (local authorities) financial rights.

The need to cover the difference between revenues from collected taxes (fees) and the costs of local budgets becomes taxes as regulators of some of the state taxes. This grouping of taxes in Uzbekistan is mainly based on the Decree of the President of the Republic of Uzbekistan dated November 30, 1994 on the main directions of strengthening the incentive value of taxes in the Republic of Uzbekistan No. F-1014 in approving the main indicators of the State budget of 1995. is being implemented with the introduction of the procedure for determining the differentiated norms of deductions from taxes.

Taxes are divided into taxes (levies) levied on legal entities and taxes (levies) levied on

individuals depending on the tax payers. Taxes (fees) from legal entities include: profit tax from legal entities, value added tax, excise tax, land user taxes, water resource use tax, property tax, land tax, single tax payment, single land tax, social tax, fixed tax on certain types of business activity, levy for the right to retail trade in certain types of goods and provide certain types of services, state duty, customs fees, customs duty, etc.

In the grouping of taxes, if we analyze the scientific-theoretical basis of dividing them into direct and indirect taxes, the following cases can be cited. First of all, such a grouping of taxes is related to taxpayers, that is, the essence of the issue of which taxpayers pay the correct tax and which pay the crooked taxes is important. This depends on the definition of taxes as an object. For example, the receipt and distribution of taxable income is different for legal entities and individuals, and when it is taxed and budgeted, the types of taxes are of different importance, and depending on the content of this process, it is possible to divide the tax into straight or crooked types. On the other hand, depending on the level of consumption of goods (services, work) by taxpayers in the market, it represents a tax object or a type of direct or indirect tax.

One of the main criteria for grouping taxes is their division into direct (straight) and indirect (indirect) taxes, and theoretical views on such division of taxes began to gain strength from the end of the 17th century and the beginning of the 18th century. In fact, historically, there is evidence that indirect taxes first existed (mainly in the form of a land tax, later in the form of a capitation tax), but as a result of tax reforms in Ancient Rome by Emperor Octavian Augustus, indirect taxes such as sales tax, excise tax, and slave trade tax were also introduced. Later, the division of taxes into direct and indirect taxes became stronger as the problems of mutual loading of taxes between producers and consumers became the center of research. The actual grouping of taxes is of great importance in the process of tax loading. The solution to the question of who will pay the general tax obligation imposed by the state on the members of the society - taxpayers - has become an impetus to study taxes based on

grouping them according to different criteria. The historical formation of taxes and their status in different countries are divided into direct and indirect taxes, not according to the essence of taxes, but they are grouped according to the form of statehood and financial procedures. For example, in the 17th century, what was recognized as a direct tax in France was also recognized as an indirect tax in England. The main and traditional criterion for the division of taxes into direct and indirect groups is the division based on who actually pays the tax (on whose check, burden). In this respect, direct taxes are taxes whose payer and transferor to the budget are the same person (tax payer). Indirect taxes refer to taxes whose actual taxpayer and the transferor to the budget are different persons (taxpayers). For example, the profit tax collected from legal entities is a direct tax, and the person-taxpaying enterprise is the person paying it to the budget and accepting its burden. In the case of personal income tax, the tax burden falls on the owner of the income, but tax agents (employers) participate in the transfer to the budget, so that the withholding and transfer of taxes to the budget does not affect the nature of indirect taxes, since the amount of taxes withheld from income and taxes transferred to the budget is the same. In essence, land tax and property tax are direct (correct) taxes. The payer of such taxes and those who transfer the tax to the budget in the same order are considered to be the same person, and these taxes are added to the period expenses (general expenses) of the enterprise, and the financial results are determined to the detriment of the enterprise and reduce the profit. In the budget system of Uzbekistan, the grouping of tax revenues to the budget by the Ministry of Finance in the following order: direct (direct), indirect (indirect), resource payments and property tax does not affect the direct and indirect grouping of taxes, and the division of taxes into three groups by the Ministry of Economy and Finance is carried out from the point of view of tax accounting. In fact, taxes are grouped into direct and indirect taxes. Direct taxes themselves are usually divided into two groups: personal and real. Personal direct taxes indicate the

taxpayer's ability to pay and are levied on the taxpayer's actual income.

The nature of these taxes can be understood more broadly if we analyze them in terms of the relationship between direct taxes and indirect taxes. Because indirect taxes are less directly related to the economic potential of the taxpayer, but may affect his activities, while direct taxes are those that arise from the taxpayer himself (for example, income, property) or objects defined by law as tax objects (for example, a plot of land) arising with the creation of the right to own and use it, and the taxes paid in connection with them depend on the taxpayer's income.

Based on their grouping, taxes are divided into straight (direct) and indirect (indirect) types. In order to understand this, we believe that it is necessary to consider the evolution of the first special compulsory payments of the state (for example, regalia).

It is known that the concept of "Regalia", which represents the aspects of taxes related to the state's activities, also appeared. In fact, the regalia, from the point of view of content, expresses the essence of proper taxes, which has become an integral part of the state's finances. In the ancient forms of statehood formed in ancient Greece, Rome, European and Asian states, the main activities of the state were the construction of various buildings and structures, areas serving common interests (judiciary, law and order, post, coinage and exchanges, transport system serving public use etc.) formation, development of industries with limited opportunities for implementation by certain groups of the population (for example, ore processing) has been paid attention to, and they have been playing a major role as sources of income for the state. The entomological essence of regalia has been used in various ways. Regalia is a Latin word that means "regalis-belonging to the king, belonging to the king", and in later times it was used to refer to special and unique things belonging to individuals (for example, various labels, medals, prizes, professional items). In early times, it was applied to all property and objects belonging to the king (head of the government), in the early forms of statehood, in some countries where

there was no complete separation between property belonging to the king and the state, state-owned buildings and other income-generating property and rights were also regalia. included in the composition. Since then, the separation of state property and revenue has been interpreted as regalia being state property and revenue generating it. According to the research of the German scientist Hermann Strauch, the concept of regalia was introduced in the Italian law in the 12th century, where it was used in relation to all rights belonging to the emperor, court and administration. This concept was widely used in Germany in the 13th century. During this period, gold mining began to develop, regalia was used as a right to rare metals. In the Middle Ages, regalia began to differ. All the rights of the government, court and administration, state symbols (crown, scepter) are called "regalia majora", and all other things (property, wealth) belonging to the state through the regalia called "regalia minora" or "regalia utilia fisci" understood. Since the 17th century, it has been widely used in German economic literature mainly for things belonging to the state and as a source of its income. In the economic literature, state monopoly is explained as different from regalia. For example, the tobacco industry is not a tobacco industry because it does not serve the interests of society, and the taxes received from it, as well as the rights related to gambling and lottery games, and the income from these activities are considered regalia. The development of states and the development of currency, postal communications and telephone networks and the income derived from them were mainly explained as regalia.

Among the state regalia, monetary regalia is the oldest. The state gained revenue by taking over the money regalia and printing it, that is, the difference between the nominal cost of printing it and its actual value was assessed as state revenue.

Later, the expansion of its types, such as checks, promissory notes, bills of exchange, bank notes, brought certain revenues to the state. The profitability of monetary regalia and the increase in its exchange rate for other currencies have begun to pay great attention to

the development of such regalia in some countries. Incomes from postal, railway, telegraph, telephone services, property registration, registration of personal documents, and the like have been important as the main source of state income (budget) until the tax system became the main economic instrument of the state. Therefore, the place of regalia and their financial role in the life of the state and society changed through the development of the society and the development of the tax system of the states.

Conclusions and suggestions.

In order to ensure the stability of revenues to the budget, the following is proposed.

1) Reducing the amount of bank contributions to the reserve fund, which can be deducted from the profit tax, from 80% to 60% (in practice, taxpayers have the right to deduct up to 80% of the allocations to the bank reserve fund from the profit tax, according to the Tax Code).

2) Set the turnover tax rate as a single 3 percent. In the framework of this unification, the preferential rate of 1 percent is maintained for taxpayers operating in remote areas (Actually, according to the Tax Code, 22 types of rates are established for turnover tax depending on the type of activity and the place of its implementation).

3) Cancellation of the exemption from income tax from individuals on the income obtained from the sale of property belonging to individuals to legal entities based on the right of private property (in practice, individuals use this advantage to avoid paying taxes).

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