

ANALYSIS OF SCIENTIFIC RESEARCH ON TAX POLICY STRATEGY

PhD Ismatov Holbuta Begmatovich

Tashkent State University of Economics

The University is an independent researcher

Annotation

This article deals with ensuring the effectiveness of the fiscal system in the new development strategy of our republic. Tax policy plays a very important role in the economic policy of any country. Tax policy is closely connected with other types of economic policy of the state and influences them. The correct development of tax policy and the definition of its strategic and tactical directions is a very relevant and complex process. This article analyzes the content of the tax policy, its strategy and tactics, as well as the priority areas of the tax policy of Uzbekistan today.

Keywords: tax, tax relations, economic policy, tax policy, tax policy strategy, tax policy tactics, tax rate, tax incentives, tax policy directions, state budget, centralized funds, tax administration, tax burden.

Introduction:

A number of scientific studies are currently being carried out in the world aimed at improving the mechanisms for the development and implementation of tax policy strategies. Such as achieving inclusive growth rates through tax policy strategy, increasing the ability to increase revenues in the tax system and ensuring the stability of government spending, strengthening fiscal policy of developing countries, introducing a fair and inclusive tax system, the effective use of digital platforms in improving the mechanisms of development and implementation of tax policy strategy are among the priorities of scientific research

In the process of studying the scientific point of view of the essence of Tax Policy and its strategic and tactical aspects, various views are emerging. These views offer a variety of ways to determine tax policies. Some take an integrated approach by associating tax policy with fiscal policy. On the contrary, while alternative perspectives establish a link between tax policy and the basic function of taxes, others emphasize the decisive influence of administrative processes in the tax system as the main determinants of the tax mechanism and its character. These different perspectives together contribute to the formation of a tax policy strategy. For example, professor M.V.While Karp argues that" tax policy is a component of the



general financial policy of the state in the medium and long term and includes such concepts as the concept of public activity in the tax sphere, the tax mechanism, the management of the tax system."V.Tax policy of Barulin "et al. - as part of the general economic policy, it is a set of Strategic and tactical measures in the field of management of tax processes carried out by the state and aimed at maximizing the fiscal, regulatory and control functions of taxes in the prescribed manner", which, in turn, are considered by V.N.Yedronova, N.N.Mamikinas, on the other hand, have cited " scientific approaches to the content of tax policy - a set of legal, economic and organizational measures aimed at regulating tax relations of the subject of tax policy-in their scientific research .

Together with this, some, for example, T.R.Valinurov, on the other hand, evaluates the strategic direction of tax policy as a "system of measures that provides for a comprehensive solution to taxation issues, in which, in accordance with the historically formed interests and goals of a particular state, state authorities and local self-government bodies have an imperative-dispositive nature, are part of the general economic strategy of the state."

Although in fact tax policy has a general character at the national level, however, in some states (such as the United States) its development can be designed and practiced in a specific way at the local (municipal) level. Now, if we directly analyze scientific research on the category, concept and relationship of the tax policy strategy, it has been possible to make the following scientific analyzes in this regard. In this regard, one of the major scientists in tax theory and taxation is professor V.G.Panskov's views have an anchayin essence. That is, in the opinion of this author, "the tax strategy is the direction of the state tax policy, which is intended for a long - term perspective and is defined in the socio-economic strategy of the state, which provides for the solution of a wide range of tasks, in the process of its development: the main trends in the development of taxes are forecasted, the concepts"¹.

It is " I who is counted from scientists of such status.Mayburov, on the other hand, is a tax policy strategy-a set of goals and main directions of tax policy aimed at solving long-term tasks related to the construction or reform of the country's tax system in accordance with the developed concept"² the author of the educational manual "tax theory and taxation", in turn, has a scientific approach.Sodnomova "

¹ Майбуров И.А. Теория и история налогообложения.: М.: ЮНИТИ-ДАНА, 2007. С. 435.

² Майбуров И.А. Теория и история налогообложения: Учебник для студентов вузов. М.: ЮНИТИ-ДАНА, 2007. С. 435.



approaches in her scientific view that: while a future-looking tax policy is a tax strategy, a current-time goal-driven tax policy is a tax tactic”³

It is necessary that tactics and strategy remain interconnected in an effort to harmonize public, corporate and private economic interests. Currently, the tactical maneuvers used by the government to coordinate Taxation have a limited economic effect. This not only prevents the implementation of tax strategies, but also disrupts the general economic trajectory of the state. So, the tax strategy of the state should be carefully designed taking into account trends in economic development, objective realities, forecasts regarding the mood of society and aimed at achieving the following goals. In particular:

- economic " ensuring economic growth, weakening the cyclical nature of production, eliminating imbalances in development, eliminating inflation processes;
- redistribution of national income in the interests of social groups by stimulating income growth and preventing a decrease in population income;
- increase in fiscal-state income;
- international-strengthening economic relations with other countries, eliminating unfavorable conditions for the balance of payments”⁴ promotes scientific views in content.

Experts of the International Monetary Fund K.Silvani & K.Bayers ' scientific views on the subject are as follows: “the tax administration strategy – evaluated as measures aimed at improving the effectiveness of Long-Term Tax Administration operations, should be prepared on the basis of the size of the tax break (the difference between receipts to be paid and received) in the country and the sharpness of measures used to reduce it”⁵ it was noted.

V.Rostovsev, in his research on “scientific research of tax policy in connection with budget policy, studied theoretical and methodological problems of fiscal policy, socio-economic direction of tax-budgetary policy, fiscal policy of financial regulation of budgetary and Inter-budgetary relations and dynamic balance of fiscal system, socio-economic determinants of tax-budgetary policy in connection with tax policy as a means of”⁶.

³ Содномова С.К. Теория и история налогообложения: Учебное пособие. М.; Берлин: Директ-Медиа, 2019 – 179 с.

⁴ Содномова С.К. Теория и история налогообложения: Учебное пособие. М.; Берлин: Директ-Медиа, 2019 – 179 с.

⁵ Carlos Silvani and Katherine Baer. Designing a Tax Administration Reform Strategy: Experiences and Guidelines, IMF – 1997. 36 pages.

⁶ В.Ростовцев. Бюджетно-налоговая политика Российской Федерации. Орел -2008.



In turn, P. Kovalev, on the other hand, as a result of his scientific research on Tax Policy, “revealed the essence of tax and the role of the state in the socio-economic life of society as a form of reflection of economic relations based on a comparison of various approaches and theories of taxation, considered the problems and prospects for the development of tax reform in the Russian Federation, in the framework of the modernization of tax authorities, he outlined the directions for reforming the system of Tax Administration, analyzed the tax administration of territorial tax systems on the example of property taxes of legal entities, gambling taxes, clarified the possible main directions of improving tax policy and tax administration”⁷.

It should be noted that our analysis on this matter shows that it is the holistic approaches to this matter that professor A. The textbook “tax theory”, prepared under the leadership of zhurayev, was cited by the authors. According to the scientific views of these authors, “fiscal policy is an integral part of economic policy, the activity of the state in the field of taxation, which is aimed at specific goals at a certain period. It consists of the sum of measures carried out in a comprehensive manner by the relevant competent authorities of the state, aimed at introducing taxes, creating a legal framework for taxation, forming a mechanism for working in practice and improving the efficiency of introduced taxes and tax-free payments”⁸. In addition, these authors have commented on the concept in tax policy, calling it "a tax concept - this is the integrity of the ideas for the implementation of tax directions on a clear scientific basis, the tax policy strategy is the main directions and measures of economic relations on tax intended for a certain longer period, which in turn is directly related to the scientifically based tax concept, while tax policy tactics indicate the often changing actions that ensure the implementation of the - viewed as a tax policy tactic”⁹.

Conclusions and suggestions:

Each phenomenon, whether it concerns the economic, social or political spheres, mainly arises from socio-economic foundations. Likewise, the tax policy, which is the focal point of our study, also finds its deep roots in various socio-economic foundations. The economic and social basis of state tax policy stems from the

⁷ Ковалев Петр Иванович. Экономические и административные формы реализации налоговой политики. Автореферат. Ростов-на-Дону—2006.

⁸ Жўраев А.С., Сафаров Ғ.А., Мейлиев О.Р. Солиқ назарияси: Ўқув қўлланма., 2017. – 181 б.

⁹ O'sha manba. 184 b.



imperative of maintaining a balance between different segments of society, in particular, the industries of production and non-production. Striving for balance creates another fundamental condition - the need for equal distribution of national income. Consequently, the installation of various centralized monetary mechanisms becomes a necessity. The decisive need to redirect financial resources to these centralized monetary reserves assumes the implementation of taxes and other mandatory levies, since there is no economic substitute for the state. The collection of these mandatory contributions requires members of the society acting as taxpayers to regulate the procedure and mechanisms for their collection. This complex and extensive branch of economic interaction is a brief expression with the term "tax policy".

List of literature used:

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2. Improving the mechanisms for the development and implementation of the tax policy strategy of Ismatov Kholbuta Begmatovich: (PhD) written to obtain the degree of diss. autoreferati. - Tashkent, 2023.

