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IMPROVING THE MECHANISM FOR COLLECTING LAND TAX FROM INDIVIDUALS

Zaydullaev Abdukhabib Bolikulovich

TMS Institute, Lecturer of the Department of Economics Law and Management

Abstract: This thesis was considered to improve the mechanism for charging land taxes from individuals.

Keywords: State, priority of the state, improvement, financial system, economic instrument, tax, regulation.

Taxes are one of the main sources of financing for all areas of state activity and an economic means of implementing the priority of the state. Regulation and improvement of the tax system contributes to the development of the financial system. State regulation of the economy through taxes, the formation of state budget revenues is a way of influencing the development of certain processes in society by means of taxation. The existence of the state is inextricably linked with taxes, since tax revenues are the main source of economic independence of the state.

It should be noted that until now, no other way of forming financial resources necessary for the performance of state functions, except taxes, has been used in world practice. Consequently, as long as the state is the dominant force, taxes are applied as a way of financing. It is known that the economic life of society consists of very complex economic phenomena, and this complexity also applies to direct taxes, which requires a deep understanding of the economic essence of taxes. Taxes denote payment relations expressing mandatory payments. These relations arise between taxpayers and the state, which makes them its property.

Taxes, which are the main source of budget revenue, are of great importance for the state. Views on taxes have historically been formed under the influence of objective and subjective factors. It is necessary to analyze various definitions of taxes, substantiate their essence in the process of concrete economic and social progress, establish the economic role of taxes and the principles of taxation underlying tax legislation, as well as determine the place of existing taxes in the tax system, in the development of society.



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Because with the advent of the state, taxes began to be considered one of the necessary requirements of economic relations in society. Simultaneously with the development of the forms of government, the tax system was changing and improving. The change and improvement of the tax system was justified by the fact that the types, amounts and methods of tax collection were diverse.

Based on the above, the general features of taxes can be represented as:

1. When a taxpayer pays a certain amount of his income to the state, he does not directly receive any goods or services in return. There will be no direct relationship between the amount of tax paid by an individual taxpayer and the social benefits that he consumes. On the same basis, the tax differs from the price, permissive (licensed) work and brokerage fees, since they are mandatory or voluntary payments, but are always associated with obtaining a certain benefit from the service provided by the state.

The absence of a direct, conspicuous relationship between taxes paid to the State and the economic and social benefits received in return forces taxpayers to view taxation as a burden, although they may also approve of the direction of government spending generated by taxes. An individual taxpayer usually does not sit idly by and does not compare the profit or profit that he sees with the taxes that he pays.

This leads to the fact that as a result, some citizens are trying to evade taxes, hide their income. The principles of high tax ethics arise only when the state effectively and transparently uses the taxes it collects from its citizens, and when the overwhelming majority of citizens agree to finance economic, social and other programs of the state at their own expense.

2. Taxes are mandatory payments. Although the responsibility for paying taxes in full and on time is assigned to taxpayers who pay without fail, and not voluntarily, the state punishes tax evaders in accordance with the procedure established by law.

3. By paying a tax in favor of the state, a pre-determined, and most importantly, a part of the income provided for by law is collected. The legislation of many states, including Uzbekistan, stipulates that only the legislative power or state bodies authorized by it have the right to set taxes and determine their amounts. No one has the right to set new taxes or determine their amounts at their discretion. The fact that payments are legal and transparent is a common characteristic of taxes.

4. Another sign of taxes is their receipt in the state or local budget, that is, taxes do not go to extra-budgetary funds or various other funds.



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5. One of the common features inherent in taxes is the emergence of the process of redistribution of property between the state and legal entities and individuals. Simply put, taxes on businesses and people mean that they actually transfer a certain part of their property to the state account.

At the same time, the property belonging to economic entities is a mandatory payment in the form of income and becomes the property of the state. The general features inherent in the above-mentioned taxes serve to reveal their economic essence.

Instead of the conclusion, the problem of creating optimal general tax features should be solved, which could more fully and accurately, in detail, cover the general tax features that do not change in any economic situations.

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