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## SCIENTIFIC BASIS OF TAX BURDEN IN THE SYSTEM OF TAX RELATIONS

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### Abstract:

In recent years, in most foreign countries, the development of the national tax policy and the implementation of it, along with the emphasis on the processes of optimal distribution of the tax burden on the basis of ensuring the financial harmony of the budget and taxpayers, are strengthening the tendency to stimulate scientific research in this regard. In addition, in many scientific centers, the tax burden and its impact on the economy in relation to the gross domestic product, price, inflation, investment, labor and consumer market are given high priority to scientific researches.

**Keywords:** tax rate, tax reporting, tax burden, tax rates, budget expenditures, resource taxes, land tax, local taxes, tax, budget, tax credits.

### Introduction:

In recent years, efforts to improve taxation mechanisms by leading international financial institutes and scientific research centers, especially in Uzbekistan, as reforms aimed at improving the business environment continue, monitoring the impact of these changes on the tax burden and taxpayers' activities has become important. is enough.

It should be noted that the concept of tax primarily represents the tax burden as an economic category. The emergence of the category known as taxes also means the emergence of a financial obligation of society members as a mandatory payment. Based on the socio-economic situation in the society, financial obligations require the satisfaction of the demand for financial resources for the implementation of various services provided by the state to the society. Such financial obligations are imposed by the state on society members (enterprises, organizations, institutions and residents). In such loading, tax obligations arise. The scope, level and amount of



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obligations are determined by the people's power or the persons authorized by them in the form of parliamentarism of the society.

According to the theory of scientific knowledge and research, in order to know the emergence of the tax burden and its role in economic relations, it is necessary to study the processes of the emergence of the tax burden. As we said above, the tax burden, firstly, means the financial obligation imposed on the members of society, secondly, the tax category itself essentially represents the tax burden, thirdly, it describes the redistribution of the value created in society among the members of society during a certain period, and fourthly, it ensures the socialization of newly created value in economic relations. , fifthly, the tax burden actually means the share of production entities in the society and individuals with property and income in financing the social and financial services provided by the state to the society, and sixthly, whoever used the social and financial services of the state, the same amount (volume) of financial indicates non-commitment or the reverse, thereby indicating the existence of socio-economic redistributions. From this point of view, we considered it appropriate to consider the occurrence of taxes in order to fully understand or explain the tax burden.

The content of taxes as a category represents the financial support applied by the state to the members of the society - mandatory payments. The emergence and implementation of taxes is related to the emergence and implementation of the state. Any processes and events that occur in society, of course, arise and develop under the influence of one or another factor. The tax category has a similar feature.

In order to fully understand the content of the tax category, it is necessary to find its root, that is, determining the main factors of the tax's operation is an important step in discovering its essence. The issue of tax category and tax burden goes back to distribution relations in society. Taxes, like the category of finance, arise from the complexity of distribution relations and the need for effective methods of its regulation.

If we are based on the historical and logical methods of scientific study, according to the formational approach describing the development of individual society, distribution relations existed between ancient people even in the conditions when there was no state yet. These relations of distribution were initially formed spontaneously, but later they were implemented by family, group, and tribal leaders. In this case, what principles are based on the distribution are available in historical



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sources. Such distribution relations feel the need for a new force due to the development, improvement and complexity of personal society, economic relations and similar social relations have become more complicated, and the traditional methods of distribution mechanisms have stopped working. As a result of the development of relations in society, the separation into two different spheres, i.e. into production and non-production spheres, requires the establishment of mutual ratio (proportion) relations between them. It is self-evident that it was the reason for the economic foundations of the state as a class-based political force in society. So, the reason for the emergence of the state is, firstly, to ensure the balance between the divided spheres, and on the other hand, it is necessary to ensure balance in the society by regulating distribution relations.

The state, on the one hand, forms its effective methods of regulating the relationship between the production and non-production spheres, and on the other hand, it tries to expand the non-production sphere, that is, it strengthens its self-serving links. One of the only ways in front of the state is to take a part of the product (value) created in production and ensure balance by redistributing it among non-production (its own units). This event requires the formation of some centralized (monetary) funds. It requires the introduction of compulsory payments, that is, taxes, as one of the only ways to attract redistributed wealth from the productive sector to these centralized funds. This relationship actually means imposing a financial burden on producers by the state, and by introducing compulsory payments, it creates a tax burden. Because the tax burden itself represents the financial obligations announced by the state to the enterprises engaged in production, organizations providing services and individuals owning income, property and land. There is a state of origin of any economic-social process, which traces the emergence of the tax burden as an economic and social relationship to distribution relations.

In the principle based on the forms of state administration, the size of the tax burden was determined by the ruler, the king at some stages of statehood, and in the lower parts by nobles, princes, beggars, religious people, etc., in the later stages of development, the procedure for determining the tax burden was formed based on parliamentarism, and this procedure is used almost all over the world today. is widely used in all countries. In the ancient state of Ferghana, the role of the council of elders, together with the head of state, was important in determining the tax burden (introduction of taxes), collecting them, giving tax benefits. This means that



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the parliamentary form of determining the tax burden (introduction of taxes) in the conditions of the current civilization was used in our experience of statehood several thousand years ago.

If we focus on historical sources, there were different approaches to collecting taxes in the early stages of statehood. Such approaches can be seen in the different types of taxes, size, object of taxation (from what the tax is collected), and those who pay it. In the 4th millennium BC, in Mesopotamia and Egypt, which were initially slave societies, the main method of obtaining additional products was the exploitation of collective peasants, while in European countries, the indiscriminate use of slaves was considered taxes. In the 16th-12th centuries BC, during the reign of the state in ancient Egypt, taxes were levied for the purpose of building irrigation facilities along the Nile River. Because during this period, agriculture and animal husbandry were the main sources of livelihood, artificial irrigation devices were started to be built for the development of agriculture, and the source of taxes collected for this purpose was the livestock owned by the population and nobles. In order to collect taxes properly, all livestock were registered, and the duties of tax collection were assigned to the parish priests.

If we take a theoretical interpretation of the determination of the tax burden, it can be seen that there are also principles based on market rules. This principle is mainly based on the objective laws of the market. We will try to explain it in a simple way on the example of value added tax. The feature of this tax is that if the volume of sales is increased by the manufacturer, in parallel with the increase in his income from the sale of goods, the tax burden of this enterprise on the basis of value added tax will also increase by itself, and this happens based on market rules.

In addition, the retention of the value added tax received (input) from the enterprise exempted from paying tax according to this type of tax, or the addition of the tax amount of the tax exemption of this enterprise to the cost of the product affects the level of its tax burden, which results from exchange relations and the requirements of the market. based on this, the size of the tax burden is created and the tax burden is distributed among producers based on market rules. In our opinion, it is appropriate to take into account the characteristics of the above-mentioned principles when understanding the internal essence of the tax burden and in the formation of scientific analyzes and certain legal norms.



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### Conclusions and suggestions:

In short, solving the tax burden can be achieved through a set of strategies, such as revising and simplifying the tax code, introducing tax incentives, expanding the tax base, improving tax collection mechanisms, taking into account progressive taxation, and encouraging tax compliance. Progressive taxation, in which higher earners pay a higher percentage of their income in taxes, helps redistribute the tax burden to those who can more easily afford it. This should be achieved by introducing a more progressive tax system or increasing taxes on high-income individuals.

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