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# SCIENTIFIC-THEORETICAL BASIS AND ESSENCE OF TAXATION OF NATURAL RESOURCES IN OUR COUNTRY

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**Abstract**:
In this article, scientific proposals and recommendations have been developed on the issues of effective organization of tax control and the elimination of the problem of taxation among large taxpayers in the field of oil, gas and fuel energy industry.

**Keywords:** source of income, tax administration, tax reporting, traditional plan, international taxation, natural resources, taxation, water resources, land resources, subsoil use tax, collection procedure, nedra, property taxes.

## Introduction:

In recent years, special attention has been paid to the creation of a favorable business environment for users of the subsoil by promoting the exploitation of mineral deposits in an industrial way, geological exploration. In addition to the simplification of legislative norms in the field of mining relations implemented in the country, extraction of all types of minerals except for strategic minerals based on a permit instead of a license, simplification of the administrative regulations of the permit procedure, and the introduction of a remote permit system. improvement of the procedure for determining the value of products obtained from minerals, joint determination of the amount of expenses by taxpayers and tax authorities, unification of the tax rate set for similar non-ferrous construction materials, the tax base of the value of the actually realized volume of mined metals research works aimed at defining as.

One of the most global problems in the world is to meet the various needs of the population in the conditions of limited natural resources, to ensure the effective and targeted use of natural resources in order to ensure the socio-economic development of countries, and in this direction, the use of various financial instruments requires. One such financial instrument is the tax system. In developing and implementing its financial policy, the state pays special attention to the careful and effective tactics of

compulsory payments in order to preserve limited natural resources and use them effectively for the development of the country. From this point of view, an important task of the tax system is formed, and the tax system has an important task of encouraging (forcing) its users to use natural resources effectively and ensuring their targeted use within the framework of their economic and social interests.

Of course, the effective use of natural resources is considered important in all periods 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. . In this monograph, we will try to analyze some of the research works on this topic below, considering that the scientific-theoretical analysis of scientific researches on this topic is the correct approach from the point of view of scientific methodology.

The research of another Russian scientist A. Bloshenko, who conducted scientific research in this direction, is also of special importance. A.Bloshenko evaluated the concept of man-made mine and its taxation mechanism and said, "man-made mine is losses in the process of mining and complex processing of mineral raw materials in accordance with the laws on the use of underground resources in the extraction of minerals. are secondary minerals that must be separately licensed"[1] states that.

In turn, A. Bloshenko, within the framework of his research on this matter: "in the field of taxation for the use of subsoil, having developed a systematic approach to the mineral extraction tax and tax potential, aimed at setting differentiated rates for the extraction of mineral raw materials and presented conceptual approaches to taxation of complex processing enterprises; 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 mining and complex processing of mineral raw materials; specified the ways of using mineral raw materials, "multi-component complex ore", "technological losses"

[1] Блошенко Татьяна Алексеевна. Методология налогообложения организаций при добыче и комплексной переработке минерального сырья. Автореферат диссертации на соискание ученой степени доктора экономических наук. Москва – 2019.

and "wastes" for the purposes of taxation of solid mineral extraction tax; formulated conceptual approaches to determining the tax potential of solid mineral extraction tax for natural and man-made mineral deposits"[2].

Of course, in A.Bloshenko's researches, the issues of taxation of solid minerals took a wide place, and in this regard, he put forward a number of methodological developments in order to increase the effectiveness of the taxation system. In particular, "see the methodological principles of the organizational management of the State Subsoil Fund in order to apply models for determining the tax potential and differentiated rates for mineral extraction tax on man-made deposits of solid minerals. showed; based on the experience of local and foreign researchers, to study the mechanisms of cost formation used in complex branches of the production industry, to determine their impact on the creation of added value in complex branches, and value added tax for users of the subsoil who sell commodity products formation of the tax base. determined the method of determining value added tax on products intended for export and, accordingly, compensation; developed a mechanism for determining the taxable base for mineral extraction tax on natural and man-made deposits, taking into account losses for each type of minerals and/or useful components during the complex processing of mineral raw materials ; developed a methodology for determining the tax base for mineral extraction tax for multi-component complex ores mined during the development of natural deposits of solid minerals"[3].

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 important research results in this regard. In particular, M. Ilicheva believes that "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" and justified the following scientific innovations: determined the characteristics of tax relations involving the largest taxpayers, established the criteria for inclusion in the category of the largest taxpayers,

[2] Блошенко Татьяна Алексеевна. Методология налогообложения организаций при добыче и комплексной переработке минерального сырья. Автореферат диссертации на соискание ученой степени доктора экономических наук. Москва – 2019.

[3] Блошенко Татьяна Алексеевна. Методология налогообложения организаций при добыче и комплексной переработке минерального сырья. Автореферат диссертации на соискание ученой степени доктора экономических наук. Москва – 2019.





developed a proposal to unify the concepts of minerals both in the tax legislation and in the field of subsoil use, the oil and gas industry's large tax identified the problems that arise in the taxation of taxpayers, developed proposals aimed at improving the tax legislation, mined both the tax and the additional income tax according to the financial results of the largest taxpayers in the oil and gas industry in the field of tax regulation introduce as an alternative or addition to the income tax[4] showed the directions.

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

The scientific works of Ibrahim Mustafa Ali Ibrahim, a foreign economist who conducted research on the Russian practice of taxing natural resources, also have their scientific significance in solving the problem we are researching. For example, I. Mustafa, in his scientific work on this subject, "developed a methodology for forecasting the tax burden based on the volatility of oil prices located in Russian fields, and reformed 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. based on the need to do so, proposed to expand the categorical apparatus in the field of the taxation system for the production of hydrocarbon raw materials in difficult-to-develop mines, aimed at increasing productivity in the development of a differentiated procedure for tax calculation in Russia's difficult-to-develop mines, as well as , based proposals on the regulation of the tax base depending on the level of tax burden and the economic status of mining organizations, determined the Russian tax system for hydrocarbon extraction in difficult-to-exploit deposits and the trends in the development of export activities of oil and gas companies under the conditions of oil price fluctuations "[5].

[4] Ильичева Мария Александровна. Правовое регулирование налоговых отношений с участием крупнейших налогоплательщиков (на примере предприятий нефтегазовой отрасли). Автореферат диссертации на соискание ученой степени кандитата юридических наук. Москва – 2017.

[5] Ибрахим Мустафа Али Ибрахим. Развитие налогообложения добычи углеводородного сырья в труднодоступных российских месторождениях в условиях волатильности цен на нефть. Автореферат диссертации на соискание ученой степени кандитата юридических наук. Москва – 2020.

Economic and technical definitions of the 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 is not only the geometric underground space containing minerals, but also all other useful features of the underground, including energy resources, underground structures, sanitary and recreational facilities of underground facilities. "it also means geological information about the secret and the depth of the earth". In addition, Ye. Tumanova gives her own definition of the concept of natural resources, that is, "natural resources are used to meet the needs of human society in the form of direct participation in material activities at a certain level of study and development of productive forces. is understood as the totality of possible matter and forces of nature"[6].

"Subsoil wealth is divided into two categories according to its purpose: used areas and unused parts of the subsoil. The used areas can be divided according to the types of use: extraction of minerals, construction and use of underground structures not related to the extraction of minerals, formation of specially protected geological objects, etc.[7].

E. Tumanova, in turn, showed the following methods of determining the value of mined minerals:

• based on current prices for the sale of mined minerals;

• based on current sales prices, excluding subsidies from the budget to cover the difference between the wholesale price and the estimated cost;

• based on the estimated value of mined minerals."[8]

It should be noted that taxation of natural resources and financial mechanisms for increasing the effectiveness of mechanisms for effective use of these resources is a very complex process. This complexity 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 improvement of

[6] Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. 7 стр.
[7] Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. 7стр.
[8] Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. 66 стр.

the methodology of taxation and collection mechanism for the use of water resources. with Doctor of Philosophy (PhD) dissertation in economics and monographic studies entitled "Encouraging and improving the rational and efficient use of water resources in Uzbekistan based on financial support", A. Tashkulov's "Encouraging the economic activity of agricultural enterprises through taxes" Ph.D. dissertation studies on the topic of "promotional issues", Ph.D. dissertation studies on the topic "Improving the mechanism of taxation of mining and metallurgical enterprises" carried out by N. Djulibekov, and Sh.Muminov's doctoral thesis on "Improving the methodology of financing the water management system based on market mechanisms" can be cited.

N.K. Djulibekov, one of the latest scientists who scientifically researched the process of taxation related to the use of natural resources in Uzbekistan, received a degree in philosophy in economics on the topic "Improving the mechanism of taxation of mining and metallurgical enterprises" within the framework of the dissertation written for the following scientific innovations: "the expediency of lowering the tax rate for the use of the subsoil for gold, palladium, silver and copper by 15 percent for the enterprises of the mining and metallurgical industry, the profit tax in the enterprises of the mining and metallurgical industry that it is necessary to increase the tax collection by gradually reducing the high level of the current stratified rate in the calculation in accordance with international practice, based on international experience, it is necessary to reduce the current rate of tax for the use of subsoil in mining and metallurgical enterprises to 6 percent by 2025, and increase the amount spent on the purchase of fixed assets, which is deducted from the amount of tax calculated from the profit, from 5% to 10%, exemption from property tax for 3 years after the main equipment of energy-efficient legal entities is put into use, and scientific research and experimental construction justified the need to make changes and additions to reduce the amount of expenses related to the acquisition of depreciable assets for their work from the amount of profit tax to be paid.[9]

As a general conclusion, although many scientists of the world have conducted a lot of research on the taxation of natural resources, there are not many scientific works on natural resources. Of course, in our opinion, researching the processes of taxation

[9] Н.К.Джулибеков. “Кон-металлургия саноати корхоналарини солиққа тортиш механизмини такомиллаштириш”. Иқтисодиёт фанлари бўйича фалсафа илмий даражасини олиш учун ёзилган диссертацияси автореферати. Т. 2022 й. 57 б.

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.

**Suggestions and recommendations:**

Pursuant to Article 414 of the Tax Code, renewable energy producers for installing renewable energy devices (with a nominal capacity of 0.1 MW and more) for ten years from the moment they were put into use exempted from property tax for a period of time. According to Article 428 of the Tax Code, producers of energy from renewable sources are exempted from tax for a period of ten years from the moment of their commissioning on land plots occupied by equipment of renewable energy sources (nominal capacity of 0.1 MW and more).

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