

ANALYSIS OF SCIENTIFIC-THEORETICAL STUDIES ON PROPER TAXES

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Annotation:

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.

Analysis and discussion of results.

In the previous part of our research, we mentioned the specific formation of proper taxes, economic, social and other factors of their occurrence, as well as their important features in the process of evolutionary formation of taxes. It should be



noted that the basis of grouping of taxes according to different criteria and dividing them into direct (direct) and indirect (indirect) taxes according to the order of tax collection, research works related to the internal content of these taxes go back to a very long history, which we have partially emphasized above.

So what does a scientific analysis of the scientific research done to date on proper taxes give us? Firstly, it serves to fully reveal the socio-economic essence of proper taxes, secondly, it allows a wider understanding of the role of proper taxes in stimulating and regulating the national economy, thirdly, it helps to determine the direction in which to implement our scientific ideas in the next stages of our research, and fourthly, proper taxes will be a methodological basis for determining our authorship approaches, fifthly, by summarizing the nature and direction of scientific research on proper taxes, by evaluating the level of scientific research, it will be possible to leave some scientific conclusions necessary for researchers who will carry out scientific research on this topic in the future.

Therefore, we considered it appropriate to carry out our research in this direction in the following stages. At the beginning, it is appropriate to carry out the analysis of the researches related to the correct taxes in the Middle Ages and later periods, and at the next stage, the analysis of the scientific views carried out in the last century and the researches in modern conditions, as well as a brief analysis of the scientific researches and approaches made in this direction during the years of independence of our republic. we considered that.

If we cite the views of classical economists in this regard, D. Ricardo, who is considered one of the representatives of these scientists, explains the nature of taxes within the framework of the content of proper taxes, that is, according to his definition, "Taxes are a part of the land product and country's labor that fall under the authority of the authorities, and ultimately they are compulsory payments paid out of capital or out of the revenue of the country".¹ From this it can be seen that D. Ricardo taxes are the main source and object of taxes, and according to him, proper taxes should have an important fiscal value in the state treasury. It should be emphasized that D. Ricardo explained the nature of taxes, and in turn A. To some extent developed the theory of taxes created by Smith. William Petty, another

¹ Рикардо Д. Сочинения т. I. Начало политической экономики и налогового обложения. Пер. с англ. - М.: «Госполитиздат», с.360.



classical economist, said that "it is necessary for the population to participate in the financing of public expenditures according to their property and wealth, and to use proportional rates of tax rates."² put forward the idea, at the same time this scientist formed the economic foundations of the individualistic theory of taxes.

The passing criterion was first introduced by the seventeenth-century English philosopher John Locke, who conducted an in-depth scientific study of taxation, based on the fact that any tax levied ultimately falls on the landowner, since only the landowner's income is really the net income that pays all the taxes. Later, Scottish economist and philosopher A. Based on the factors of production (land, labor, capital), Smith supplemented the income of the landowner with capital and labor income and, accordingly, the two correct tax-entrepreneurial income and wages.

A. According to Smith's approach, "indirect taxes are those related to expenditure and passed on to the consumer"³. In fact, at this time, the ideas of the Physiocrat stream of economic doctrines prevailed, they mainly emphasized the income from the land as the basis of all wealth and the important source of the state treasury, and the taxation of income requires the presence of taxes that are correct in content. In turn, A. Smith, along with direct taxes, dealt with the importance of indirect taxes and, as we mentioned above, explained from the beginning that indirect taxes are borne by consumers due to costs.

John Stuart Mill, an English economist, philosopher and public figure, is one of the scientists who conducted extensive scientific research on the grouping of direct and indirect taxes and their nature. According to him, "a direct tax is a tax that must be transferred from the legislator to the tax payer, and an indirect tax is transferred to another person by the indirect tax payer." is the required tax.⁴ Later, the conclusion and views of his scientific research on proper taxes by the German economist Adolph Wagner, who was a follower of J. Mill, were very similar to J. Mill's scientific views. The scientific views of these two scientists A. It was closer in content to Smith's views on proper taxes.

² Пансков В.Г. Налоги и налогообложение: теория и практика: учебник для бакалавров / В.Г. Пансков -3-е изд., пер. и доп. –М.: Юрайт, 2013. – С. 27.

³ Аникин, А.В. Юность науки: Жизнь и идеи мыслителей - экономистов до Маркса [Текст] : учебное пособие / А.В. Аникин. - М.: Политиздат, 1985. - 110 с.

⁴ Столяров, И.А. Антология экономической классики. В 2-х т.: Т.1 [Текст] : учебное пособие / И.А. Столяров. - М.: Эконом, 1993. - 254 с.



The German scholar Albert Scheffle, who was involved in another tax theory, is more important in his research on the nature and importance of proper taxes. In his research on this topic, this scientist was engaged in tax grouping, and he considered it correct to classify taxes according to the existence of a direct relationship between the tax payer's tax and ability to pay. Thus, he states that "the state imposes the average tax burden on the person" as correct taxes, only to determine the individual taxpayer, the state taxes all citizens, as they determine their income in their acts of accumulation and consumption, and these are indirect taxes"⁵ believes that.

Albert Delatur "correct taxes are levied only on the basis of normal and constant information, crooked taxes only on the basis of known facts"⁶ French economist De Fauville believes that "correct taxes have stability, permanence, or at least continuity (existence, culture, profession), and crooked taxes are levied by movement, truth, exchange and collection, rule, tariffs."⁷ put forward the idea, while the German economist Neumann, on the other hand, "correct taxes are levied according to the cadastre, and crooked taxes are levied according to tariffs"⁸ believed that, in contrast to these, the Italian economist F. Nitti in his "Basic Principles of Finance" wrote: "if crooked taxes do not affect the quality of property, but the situation, personal facts and permanent actions, in the case of direct taxes, the state has direct grounds on the tax ability of citizens (draws a conclusion on ownership, income); curved taxes are determined by actions (consumption, exchange), so direct taxes serve as a source of direct taxes, curved can affect mainly certain relations, consumption or circulation"⁹ that gives the characteristics of the mutual ratio of straight and curved taxes.

Briefly summarizing the general views of these classical and modern classical scholars and describing our author's approach, if the tax is levied on the basis of permanent, stable events, it is a correct tax, on the contrary, one can see the views that the levy of a tax on the basis of permanent, temporary, hard-to-predict events is a crooked tax. in addition, we can see that there is a tendency to pay more and more attention to the principle of income and expenditure in the classification of direct and indirect taxes, and scientific views have been formed that taxes levied on

⁵ Шовапский С.И. Косвенное обложение в теории и пракике. Одесса. 1892. С. 16

⁶ Иловайский СИ. Косвенное обложение в теории и практике. Одесса. 1892. С. 10.

⁷ Сачофа В. Косвенные налоги и подоходный налог. СПО., 1907. с. п.

⁸ Самофалов В. Косвенные налоги и подоходный налог. 1907. с. 32

⁹ Нитте Ф. Основные приципи финансовй науки. 1907. С 248



spending money on consumer goods are indirect taxes, and taxes levied on taxpayers' income or property are direct taxes.

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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