

## ANALYSIS OF SCIENTIFIC-THEORETICAL STUDIES OF OUR LOCAL SCIENTISTS 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

We will analyze the scientific and methodological views of our local scientists, who have prepared scientific research works on proper taxes and their methodological foundations, and have prepared educational materials. If we first analyze the content



of methodological works, according to the authors of the textbook "Taxes and Taxation" A.Vahobov and A.Zhoraev, "depending on their economic nature, taxes are divided into indirect and direct taxes or direct and indirect taxes. Direct taxes are paid by the taxpayers themselves, that is, both the legal payer and the actual payer of the tax are the same person. It is not a case of shifting the burden of proper taxation on others. These taxes include all income taxes and property (resource) taxes."<sup>1</sup>. In turn, these authors theoretically describe the effect of direct taxes on the activities of taxpayers as follows: "due to the fact that taxes are paid directly from income from direct taxes, the reduction of the tax rate leaves most of the income of enterprises to them, makes it possible to expand investment activities, and develops the market economy. If the rates of these taxes are increased, the financial possibilities of the enterprises will decrease and ultimately it will have a negative impact on the economic development of the country. Therefore, the rates of taxes included in this group are directly related to economic development. In the global tax practice, it is possible to evaluate the level of development of a country's economy depending on the ratio of direct and indirect taxes in the structure of the State budget revenues. For example. The fact that the share of real taxes in the structure of budget revenues in the USA is close to 90% indicates that this country's economy is highly developed."<sup>2</sup> brings scientific conclusions.

We can state that there are both methodological and scientific approaches related to the emergence of proper taxes, their internal characteristics and composition in the Uzbek language "Tax Theory" textbook. That is, according to the authors of this manual, proper taxes were formed in the 18th century and the first half of the 19th century, and they became popular only in the 20th century. According to the authors: "proper taxes are focused directly on income and property (direct form of taxation). Economic entities that receive income (ownership of property, etc.) are the final payers of direct taxes, and the consumer of goods subject to the tax burden through price increases is the final payer of indirect taxes. In practice, not only indirect taxes, but also direct taxes can be passed on to consumers. For example, the burden of taxes paid by businesses during inflation is often passed on to consumers through price

<sup>1</sup> А.Ваҳобов, А.Жўраев Солиқлар ва солиққа тортиш: Дарслик /Ҳаммуал.: А.Ваҳобов, А.Жўраев. – Т.: "Шарқ" нашриёти – 2009. –52-53 бет.

<sup>2</sup> Ўша манба. 52 б.



increases. Mobilization of funds in proper taxation begins at the time of distribution of new value. The state claims a part of the income as soon as it is received. Proper taxes are divided into real and personal taxes. Real taxes are levied on certain types of property of the taxpayer (land, houses) on the basis of the cadastre, taking into account the average income, not the actual income of the payer. Depending on the object of taxation, the following are included in real taxes: taxes on land, housing, profession, and securities. Real taxes are based on external characteristics, taxation is carried out according to the average profitability of the property determined by the cadastre. Such taxes are inherently regressive."<sup>3</sup> expressed the scientific and methodological views.

Now, if we are going to analyze the scientific researches that have been studied directly on the nature of direct taxes and taxes included in them and the processes related to their calculation and collection, we will mention some of them. In this regard, Q. Bozorov, B. Kadirov, D. Daminov, M. Sobirov, M. Usmonova, A. Islamkulov, D. Abdullaev, Sh. Kiyasov, A. Bozorov, Z. Abdullaev, Kh. Zaripov, R. Kurbanov, N. Artikov, A. Adizov, A. Agzamov, Z. Akhrorov and the like in the scientific and research works of correct taxes various essences and properties are highlighted.

Assoc. from the initial researches in the years of independence regarding the profit tax, which is included in the set of proper taxes. Q. T. Bazarov's research work "the role and place of the tax on the profits of economic entities in the formation of state budget revenues was determined, the stages and laws of its development, it was proved that the collection of the tax on profits should correspond to the interests of the budget and the interests of the economic entity at the same time, rationally As a result of the violation of the ratio, it has been shown that the tax cannot fulfill its task, the existence of a dialectical relationship between the profit tax and the benefits granted in accordance with it, the groundlessness of the views on granting benefits has been proven, the improvement of the tax mechanism on the profits of enterprises and the further development of market relations, and the state budget revenues of our country within the framework of formation, a number of practical and scientific

<sup>3</sup> Солиқ назарияси: Ўқув қўлланма / Муал.: А. Жўраев, О. Мейлиев, Ғ. Сафаров. – Т.: Тошкент Молия институти, 2004. –90-63 бетлар.



proposals related to strengthening the incentive features of this tax mechanism, effective and rational use of the benefits available in this tax mechanism"<sup>4</sup> developed.

Another of the scientific studies of those times in this regard is Assoc. Scientific research conducted by B. Kadirov was considered. That is, as part of his candidacy research work, B. Kadirov "summarized the tasks of direct and indirect taxes in the process of forming a market economy, researched the taxation experiences of foreign countries in the optimal organization of the ratio of direct and indirect taxes, and determined the prospective directions that can be applied to the national system. views on the grouping of the tax system have been researched, the nature of direct and indirect taxes has been comprehensively covered and a new definition has been given that more fully expresses their content, it has been proved that indirect taxes are not neutral to the activities of enterprises and reduce working capital, the ways of forming indirect taxes as neutral taxes in accordance with their theoretical essence have been determined, taxes showing the shortcomings in calculation and timely transfer to the budget, it proved that the current procedure for calculating advance payments leads to the calculation of unjustified penalties, the increase of the tax burden and taxes, and showed ways to solve them"<sup>5</sup>.

Above, a critical summation of the scientific approaches of economists regarding the nature, content and characteristics of proper taxes based on scientific analysis became the basis for developing our author's definition reflecting the essence of proper taxes. From this point of view, proper taxes mean taxes paid to the budget by the taxpayers themselves, based on the results of the taxpayer's activity, a part of the tax base set for the budgets of different levels based on the objects of taxation.

### Conclusions and suggestions

In order to ensure the stability of revenues to the budget, the following is proposed.

<sup>4</sup> Базаров Қ. Т. Корхоналар фойдасидан олинадиган солиқ механизмидаги муаммолар ва уларни ҳал этиш йўллари. Иқтисод фанлари номзоди илмий даражасини олиш учун ёзилган диссертация автореферати. Т. 1998 й. 7-8 б.

<sup>5</sup> Қодиров Б. Қ. Бевосита ва билвосита солиқлар ўртасидаги нисбат муносабатлари ва солиқ тизимини такомиллаштириш масалалари. Иқтисод фанлари номзоди илмий даражасини олиш учун ёзилган диссертация автореферати. Т. 2004 й. 8-10 б.



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).

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).

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