

WAYS TO IMPROVE TAXATION OF REAL ESTATE OBJECTS OF PHYSICAL AND LEGAL ENTITIES IN UZBEKISTAN WHEN DETERMINING CADASTRAL VALUES

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Abstract

In this article, in recent years in our republic, for the purpose of taxation in the country, the theoretical and legal basis of the real estate tax, as well as the determination of the cadastral values and the elimination of violations by tax authorities using the instruments of tax administration, the tax system scientific-practical conclusion and suggestions on implementation of measures for timely disclosure of tax evasion schemes, further optimization of tax administration, elimination of contradictions in legal documents have been developed.

Keywords: budget policy, crisis, budget, tax administration, business entities, tax report, tax revenue, tax credits, tax, tax rate, preferences, local tax, market value of property, real estate, cadastral value, personal card, tax elements.

Enter

Today, due to the ineffectiveness of the tax and levy administration mechanisms, it was determined that their level of collection is insufficient, as well as the possibility of fully accounting and objectively determining the value of real estate and land plots is not available. Based on the results of a broad public discussion on the elimination of existing systemic problems and the recommendations of the International Monetary Fund, the World Bank and international experts, the main directions of the concept of improving the tax policy of the Republic of Uzbekistan were determined.

In the Republic of Uzbekistan, during 2021-2024, it is envisaged to gradually introduce a system of calculating property and land taxes based on the cadastral value of real estate (buildings, structures and land plots) close to the market value¹.

¹Ўзбекистон Республикаси Президентининг 2020 йил 3 декабрдаги ПФ-6121-сон Фармони



It is worth noting that the order of the Tax Committee on the gradual introduction of the calculation system based on the cadastral value close to the above market value has been developed, and the responsible executives are charged with the implementation of the proposal to the Ministry of Finance².

In order to unify the taxation procedure, the Tax Committee has sent proposals to the Ministry of Finance for introducing an ad valorem rate based on the object's cadastral value and purpose of use (Table 1).

Table 1 A proposal for introducing an ad valorem rate based on the cadastral value of the object and the purpose of use³.

in thousand soms.

№	Cadastral value close to market value	Cadastral value close to market value			
		Tax rate		Tax rate	
		Accommodation	Accommodation	Accommodation	Accommodation
1	2	3	4	5	
1	up to 210,000.0	0,05	0,2	105,0	420,0
2	From 211,000.0 to 500,000.0	0,08	0,23	168,8–400,0	485,3–1150,0
3	From 501,000.0 to 1,000,000.0	0,1	0,25	501,0–1000,0	1252,5- 2500,0
4	Above 1,001,000.0	0,12	0,3	1 201,2	3003,0

From Table 1, we can see that as the cadastral value of the object increases, the specified tax rate also increases.

As part of the reforms being carried out to improve the taxation of real estate objects of individuals and legal entities in Uzbekistan, the preliminary results of the mass assessment of real estate objects in the Mirzo Ulugbek district of Tashkent city by foreign experts were calculated as follows (Table 2):

² Солиқ қўмитасининг 2020 йил 16 декабрдаги 415-сон буйруғи

³ Муаллиф томонидан ишлаб чиқилган.



Table 2. Results of preliminary public evaluation of objects of the group of buildings intended for free purpose use (EMFMB) in the section of subgroups by types of use ⁴

Evaluation zone	For commercial purposes		For commercial purposes		For commercial purposes		For commercial purposes		For commercial purposes	
	The number of single real estate objects	The average calculated value of a single real estate object, u.e./sq.m.	The number of single real estate objects	The average calculated value of a single real estate object, u.e./sq.m.	The number of single real estate objects	The average calculated value of a single real estate object, u.e./sq.m.	The number of single real estate objects	The average calculated value of a single real estate object, u.e./sq.m.	The number of single real estate objects	The average calculated value of a single real estate object, u.e./sq.m.
1	90	1 969	6	2 069	4	1 888	2	2 053	40	1 959
2	7	1 668	7	1 665	1	1 433	6	1 660	3	1 627
3	228	1 354	61	1 365	3	1 293	7	1 377	73	1 313
4	166	992	35	934	2	953	0	983	6	886
5	84	1 079	7	1 028	29	1 109	9	1 081	4	1 068
6	107	836	5	800	7	812	3	835	1	840
7	6	690	2	526	3	1 290	5	613		0

According to the analysis of the data in the above table, in the cross-section of subgroups by types of use, buildings intended for free purpose use are evaluated in 7 evaluation zones in the case of 5 types of building use activities.

Research shows that properties in valuation zone 1 are the most expensive, while properties in valuation zone 7 are priced the cheapest.

In particular, the purpose of use of service facilities

The average estimated cost in zone 1 is 2069 dollars per 1 sq.m., in zone 7 It was 526 dollars.

In a word, the results of the public assessment of the objects were carried out as a result of deep analysis and studies, and will not fail to contribute to the maintenance of a fair system in the sale and purchase of these properties by the population and the state, as well as legal consequences related to payments.

In the same way, according to the results of the experiment conducted in the Romitan district of the Bukhara region, the value of 1 square meter of a non-permanent single real estate object (building and land) intended for commercial purposes is 87.8-160.0 dollars, depending on the location and other factors affecting the assessment. did

⁴ Таҷриба натижалари бӯйича муаллиф томонидан тайёрланди.



According to the results of the experiment conducted in the Bostanliq district of the Tashkent region on the objects of recreational zones and specially protected areas, the following situations were identified:

1. No report was submitted to the experts on the utilization of the funds involved in the greening and beautification works carried out at the expense of the budget under the state program in the district.
2. In the district, the cost of connecting to engineering communication networks (electricity, water, gas supply and sewage) and accounting of enterprises connected to these networks are not at the level of demand, as a result of which the possibility of obtaining this information is limited.
3. The auction sale of state-owned objects does not have enough transparency, therefore large buildings and land plots were sold at auctions at very low prices.
4. Based on the touristic potential of the district, the issue of waste water (sewerage) has been neglected, which in turn may have a negative impact on the ecological situation, decrease the value of the land in the district and the tourist potential of the district.

Recreational areas in Bostonliq district during evaluation divided into the following assessment zones (Table 3):

According to the information in the above table, recreation areas in Bostanliq district were divided into 13 evaluation zones.

3- table. Information about assessment zones in recreation areas of Bostonliq district during the assessment process ⁵.

№	Name		A coefficient applied based on the value importance of the area
I	Chimyon-Chorvoq 31.1 thousand ha, sh j.		
I-A	The west coast is 10.2 thousand ha	Novobad, Yangikurgon MFY	1,10
I-D	Lower Chimyon (up to Aksoy Bridge)		1
I-B	North coast is 8.45 thousand ha	Sijjak MFY	0,75
I-V	The eastern coast is 12.5 thousand ha	Nanay, Bogistan, Boladala, Yakkatut MFY	0,55
I-G	Burchmulla MFY		0,6
II	Bildirsoy 14.6 thousand ha	Upper Chimyon, Bildirsoy, Amirsoy	1,2
III	Aksokotasay 1.6 thousand ha	Aksokotasay part of the free tourist zone	0,40
IV	Karamkul 6.3 thousand ha	Karamkul part of the free tourist zone	0,80

⁵ Таҷриба натижалари бўйича муаллиф томонидан тайёрланди.



V	Ugam 4.6 thousand ha	Ugam and Humson MFY	1,05
VI	Chimboylik is 4.3 thousand ha	Chimboyliq part of the free tourist zone	0,65
VII	Aktash is 5.3 thousand ha	Qizil-suv, Soyliq, Aktash	0,85
VIII	Pskom 4.4 thousand ha	Pskom, Dadaboev, Uzun MFY	0,25
IX	The total economic area of the district is 12.3 thousand ha	Tolabi and Koshkurgan MFY	0,4
X	Ukurchichichi recreation area	Ghazalkent city and the right bank of the Chirchik river to Nurchilar MFY	0,8
X-A	District center city-wide region	Iskandar, Tovoqsoy pos., Bogcha-ovul, Dumalok MFY	0,65
XI	Chorvok, Khojakent pos.	Charvoq and Khojakent pos. MFY	1
XII	Cape	Cape MFY	0,90
XIII	Others	The territory of the western part of the district	0,4

As we have already mentioned, the results of the assessment were carried out as a result of in-depth analysis and studies, and determine the fair system in the sale, purchase and legal consequences of payments by the population and the state. In public assessment of recreation areas in Bostonliq district. It is divided into 13 zones, and zone 1 itself is divided into 4 zones. Although the assessment results are the base and average value of the plot of land .The average value of the building, constructions and object is calculated per 1 square meter.

Conclusions and suggestions

In order to introduce a system of tax calculation by legal entities that approximates the market value of property, 1 sq. It is necessary to determine the minimum property values per meter.

List of References:

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