

IMPROVING THE MECHANISM FOR COLLECTING LAND TAX FROM INDIVIDUALS

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Abstract:

This thesis was considered to improve the mechanism for charging land taxes from individuals.

Keywords: Tax, collection, state body, tax category, concept of tax, on the side of the state, individuals, collection.

The concept of tax as an economic category is directly related to the emergence and duration of the functioning of the state. It should be noted here that the tax category arises as an economic reality through the economic policy of the state. The concept of a tax in a narrow sense represents cash receipts at the disposal of the state, which are collected from taxpayers without fail.

As you know, taxes are directly related to the emergence of the state, that is, the state uses taxes as a financial resource to perform tasks within its competence. The effect of taxes is objective, since not all entities that make up society function in the real sector, that is, in the sphere of production. There are also areas in society that are rejected by others or whose activities are economically inefficient, which requires the objective application of taxes. More specifically, society can be called non-profitable (defense, medicine, science, education, culture, etc.) and allocation to a profitable industry, as well as the natural need for financing of a non-profitable industry, make it necessary to apply taxes objectively, although social services of a non-profitable industry are mainly carried out by the state, so taxes arising as a way of financing them, also directly owned by the state.

The effect of taxes in the conditions of transition to a market economy can be expressed by two circumstances: firstly, the need to finance a number of tasks of the state, and secondly, the legislation of the market economy. There are many functions



and tasks performed by the state, and as the market economy develops, it does not fit into some socially protected market relations.

The economic essence and objective necessity of taxes as the set tasks disappear, new ones begin to appear. These include the provision of social assistance to the poor in our republic, the organization of the infrastructure of the market economy. The state, realizing the need to finance pensioners, students, mothers with many children, etc. For the implementation of powerful socio-political measures, compensates for the difference in prices for some limited goods at the expense of the budget and, in addition, provides material assistance to low-income people in need of social protection in the districts.

At the same time, the state spends money on maintaining and strengthening its defense capability in order to maintain the tranquility of members of society, in addition, the state is obliged to direct a lot of funds to ensure the safety of citizens, to restore order in the country, to perform its managerial functions. The obligation to carry out such expenses makes taxes that are a source for them objectively necessary.

Land tax is a part of local taxes and fees in the tax system of Uzbekistan and is a stable source of income for local budgets. Land tax, unlike other types of taxes, has its own characteristics. In particular, by its economic nature, it represents rent, or, in other words, this tax is not related to the results of the financial activities of landowners and economic entities of land use. Thus, the purpose of the introduction of this tax is to stimulate rational land use, increase soil fertility, equalize the socio-economic conditions of farming on lands of various quality, ensure the development of infrastructure in settlements and prevent looting of land.

For the purposes of taxation of the use of land, machine and tractor parks (including alternative machine and tractor parks created on the territory of reorganized agricultural enterprises), enterprises for the production of cocoon seeds, cocoons and primary processing are equated to agricultural enterprises. When a property is rented out, the landlord is the payer of the land tax. Legal entities that lease land plots in accordance with the law (with the exception of commercial enterprises) pay rent to the budget instead of land tax.



Instead of concluding a lease, the rent is set by agreement of the parties, but should not exceed one rate and three rates of land tax established by law, and in the case of land use for agricultural needs -one rate.

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