

MODERN PROSPECTS FOR TAXING RESOURCE TAXES

Tursunova Zulaykho Abdujabir kizi

**Tashkent International University of financial management and
technology teacher**

The Annotation

This article discusses the issues of improving digital analog systems, increasing budget stability through resource taxes, in order to facilitate the work of taxpayers and increase the effectiveness of control by government agencies.

Keywords

Taxes on resources, local taxes, taxes on land and property, tax burden, tax base.

Introduction

In the World, property taxes are valid in more than 130 countries of the world and are considered an important factor in the formation of income from local budgets. A number of impressive measures have been implemented by the owners to use the means of taxes in achieving effective use of property, to increase the share of property tax revenue in the income of local budgets. Property taxes make up "40 percent of the income of local budgets in Canada, 30 percent in the United Kingdom, and 20 percent in France" [1] . "Property taxes as the main source of income of local budgets are given wide priority to issues of taxation of real estate objects in countries such as France, Sweden, the United States, and issues of effective taxation of land areas in countries such as Germany, Canada, the Netherlands, Denmark" [2].

In most scientific studies aimed at improving the mechanisms for calculating and charging land and property taxes in world practice, with the introduction of real estate taxes through the unification of these taxes, it is achieved to simplify the mechanisms for calculating and charging taxes as a source of replenishment of local budget income. But the lack of in-depth analysis of such issues as the features of calculating land and property taxes in these studies, ways of rational use of real

estate tax in increasing local budget revenues, and the impact of taxes on the financial activities of taxpayers makes it necessary to conduct research on this.

The essence of the tax reforms carried out in Uzbekistan, the promotion of effective and rational use of natural resources by means of taxes, the fair distribution of tax burden among taxpayers, the transfer of all categories of taxpayers to the payment of resource taxes and, in this regard, the development of practical measures to expand the tax base in each district.

Literature review

While the English economist Adam Smith distinguished land rent among the sources of reimbursement of public expenses, the theorist of views on the taxation of real estate is the English economist, founder of the Classical School of political economy D. Ricardo concluded that the excess of land obtained by the manufacturer depends not only on its natural properties, but also on physical things.

Also, D. As a result of Ricardo's research analyzing the impact of real estate taxation through the land tax prism, he found that only part of the cost for improved land each year included payment for the initial and non-destructive soil [4].

Alfred Marshall was considered "one of the most important factors in the ability of local payments to increase the standard of living in this area in the introduction of real estate taxes. Marshall has concluded that heavy payments encourage payers to leave the area, while profitable payments, on the contrary, can be an incentive to attract people and attract investments" [5].

This Economist has proposed the stratification of real estate for the purpose of taxation by scientists. For example, those who noted that it is necessary to take into account taxation of individuals and legal entities at different rates, their differentiation depending on the purpose of using objects (commercial, production, residential, etc.) [6].

The Economist scientist of our country Sh.A. Toshmatov cited a number of measures aimed at increasing tax revenues to the local budget, in which he made comments on improving the system of distribution of taxes between budgets of different levels in the context of ensuring the interest of local authorities in maximizing tax revenues, promoting the need to assess the territorial tax potential and improve the mechanism for collecting local taxes [7].

Sh.Sh. Saipnazarov expresses his opinion that it is possible to ensure the reliability and predictability of the tax system by providing accurate and predictable tax rates to users of Natural Resources.

Research methodology

The article uses methods of statistical analysis, determining the mechanism of resource taxes, the tax base and determining the effectiveness.

Analysis and results discussion

When analyzing local tax declines in local budgets directly from property tax revenue to total budget revenues, in 2018-2022 the share of property tax in the state budget and local budget revenue balance is very low, while this tax revenue has been in a sharp downward trend in recent years, in particular, property tax revenue has increased by 121.4% compared to the previous year in 2018, by 128.3, 88.4% in 2021 and 85.6% in 2022.

Therefore, it was found that the problems of property tax revenues should be analyzed by comparing them with the number of taxpayers. Because it was in 2018-2022 that drastic changes were also made in the number of legal entities and individuals paying property taxes.

In accordance with articles 410 and 418 of the tax code of the Republic of Uzbekistan, introduced into practice in our country from 2020, legal entities with property that are the object of taxation on the territory of the Republic of Uzbekistan and non-resident persons of the Republic of Uzbekistan who own real estate, as well as real estate objects intended for housing, apartments.

In accordance with the tax legislation of the Republic of Uzbekistan, "real estate is considered the object of tax on the property of legal entities and is included in the real estate:

buildings and structures that must be registered with the state registration authorities for rights to Real Estate; unfinished objects. Objects that are not completed include objects that are not completed within the normative period established in the draft-estimate documents for the construction object, objects that are not completed within twenty-four months, from the month in which the permission of the body authorized to build this object is received, if the normative period of construction is not established;

Table-1

Comparative indicators of the number of legal entities and individuals paying property taxes in 2017-2022 [8]

| t/r | Years | Taxpayer legal entities | | | Individuals paying taxes | | |
|-----|-------|-------------------------|----------------------------------|-------------------|--------------------------|----------------------------------|--------------------|
| | | Number | Difference compared to last year | Growth Index in % | Number | Difference compared to last year | Growth cursor in % |
| 1. | 2018 | 6 763 | -166 | 97,6 | 5 198 671 | 91 648 | 101,8 |
| 2. | 2019 | 4 325 | -2 438 | 64,0 | 5 341 710 | 143 039 | 102,8 |
| 3. | 2020 | 5 856 | -586 | 90,9 | 5 994 421 | 650 979 | 112,2 |
| 4. | 2021 | 64 966 | 59 110 | 1109,5 | 6 978 872 | 984 451 | 116,4 |
| 5. | 2022 | 58856 | -6110 | 90,6 | 7 255 539 | 276667 | 139,6 |

Table-2

Tax revenues paid from the sides of legal entities and individuals paying property taxes in 2018-2022 comparison pointers [9]

| t/r | Years | Paid by legal entities | | | Paid by individuals | | |
|-----|-------|------------------------|--------------------|---------------|---------------------|--------------------|---------------|
| | | Tax revenue | Ratio to last year | Growth cursor | Tax revenue | Ratio to last year | Growth cursor |
| 1 | 2018 | 915,8 | 157 854,9 | 117,0 | 445,1 | 108,4 | 132,2 |

| | | | | | | | |
|---|------|---------|--------|-------|-------|-------|-------|
| 2 | 2019 | 1 072,8 | 157,0 | 117,1 | 575,6 | 130,5 | 129,3 |
| 3 | 2020 | 1 897,8 | 343,6 | 122,1 | 708,3 | 132,8 | 123,1 |
| 4 | 2021 | 1 553,7 | -344,1 | 81,9 | 752,4 | 44,1 | 106,2 |
| 5 | 2022 | 1974,1 | 420,4 | 127,0 | 742,1 | -10,3 | 98,6 |

Tables 1,2 above, the number of legal entities paying property taxes in 2018-2022 has grown by almost 10 times (including 6,723 in 2018 to 64,966 in 2021), the number of property tax payers on individuals by 1.4 times (from 5,198,7 thousand in 2018 to 7,255,539 thousand in 2020), (only in 2020 due to the benefits, the number of taxpayers has decreased.) but, while the number of legal entities and individuals paying property taxes has increased dramatically as a result of tax reforms implemented in our country in the following years, the income on property taxes paid by legal entities is unstable compared to the number of taxpayers, that is, at a time when the number of taxpayers in 2019 increased tenfold, tax revenues decreased compared to the previous year.

Therefore, the results of this analysis indicate that local taxes, including this situation in the dynamics of income on property taxes, the growth of tax revenues depends not only on the number of taxpayers, but also on the correct setting of tax objects, tax calculation base and tax rates, and a deep analysis of these tax elements is required.

Conclusion

As a result of the expansion of the powers of local governing bodies with the economic reforms carried out in our country, they are assigned the task of ensuring the socio - economic stability of the administrative territory. In accordance with the current legislation, local representative bodies will need a certain amount of financial resources in order to fully fulfill the tasks assigned to them and at a high level within the specified periods. The basis of this base of financial resources is local budget revenues.

But when we analyze this situation with the taxes imposed in the tax system of foreign countries and their share in the total revenue, we can safely see that there are a number of problems in the taxation of property and land in our republic.

During the preparation of the research work based on the analysis carried out within the framework of the topic and the experience of advanced foreign countries, the following conclusions were formulated and practical recommendations and scientific proposals were developed.

1. At a time when the main part of the income of the domestic budget of developed countries is being formed at the expense of real estate taxes, the year-to-year decline in the income of the local budget of our country is one of the main problems facing the tax system today, the revision of which, based on the experience of advanced foreign countries, This serves to ensure efficient use of property and land resources while increasing the stability of local budget revenues.

2. The formation of a complete cartographic basis of all land areas and real estate on the territory of our republic, the formation of a unified state register of real estate and land users through the transfer of their inventory to the close of the objects of taxation, the registration of the balance and account of land and property owned by users in the online system by the cadastral agency and the integration of this online Geoportal into the National geoaxborot system ensures transparency and openness in maintaining the accounting of existing land areas and real estate in our republic.

3. Tax calculation based on the normative value of land for all farms used for agricultural purposes, while simplifying the tax calculation process, provides equal conditions of taxation for all farms and provides a solid basis for the fair taxation of all agricultural producers.

4. For land not intended for agriculture, the base rates of land tax are given to legal entities for 1 hectare, individuals for 1 sq.m. the determination of the absolute amount in the cross section of the territories for all taxpayers will facilitate the processes of tax calculation.

References

- 1.Балошко С.В. Налогообложение имущества в зарубежных странах [studme.org ekonomika nalogooblozhenie imusches](https://studme.org/ekonomika/nalogooblozhenie/imusches)<https://studme.org/>;
- 2.Ваҳобов А., Жўраев А. Солиқлар ва солиққа тортиш. – Т.: Шарқ, 2019. – 448 бет.;
- 3.Кундиус В.А., Иванова Ю.Н “Земельное налогообложение США и стран ЕС.” «Экономика и бизнес» Вестник АГАУ №11 (49) 2008 г стр 58-59
- 4.Смит А. Исследования о природе и причинах богатства народов. П.э.с англ. Москва. 1962 г. - 408 с.;
- 5.Рикардо Д. Начала политической экономии и налогового обложения. Сочинения, том I. — М.; Государственное издательство политической литературы, 1955. - 360 с. <https://studfile.net/> ;
6. Маршалл. А “История налогообложения в работе” «Принципы экономической науки» <https://studref.com/>
7. Дрожжина А.И. дис.”Формирование системы налогообложения объектов недвижимости на основе дифференцированного подхода” 2005 год стр 35-36. <http://www.dslib.net/finansy>.
8. Смирнов Д.А. дис. “Теория и методология имущественного налогообложения” 2010 год стр-25-26<https://www.dissercat.com/content/>.
9. Гадоев Э. ва бошқалар. Солиққа оид хатолар. – Т.: «Иқтисодиёт ва ҳуқуқ дунёси» нашриёт уйи, 1996 йил.