ОСОБЕННОСТИ НАЛОГООБЛОЖЕНИЯ ФИЗИЧЕСКИХ ЛИЦ
В РЕСПУБЛИКЕ УЗБЕКИСТАН

Аннотация: В статье рассматриваются особенности налогообложения физических лиц в Республике Узбекистан

Ключевые слова: налог, бюджет, рынок, политика, экономика

PECULIARITIES OF TAXATION OF INDIVIDUALS IN THE REPUBLIC OF UZBEKISTAN

Abstract: The peculiarities of taxation of individuals in the Republic of Uzbekistan

Keywords: tax, budget, market, politics, economy

The system of taxation of individuals is an integral part of any country, as it participates in the formation of state budget revenues, which is subsequently used to solve the problems of this or that region. Taxation of physical has a strong impact on the economy, being one of the most important tools to limit or stimulate activities in specific areas of the economy. In this regard, it is difficult to overestimate the importance of the system of taxation of individuals for the effective functioning of the state, the full implementation of all tasks assigned to it and the creation of a high quality of life for the population.

The main trends in taxation of individuals at the end of the 20th century and the beginning of the 21st century are the desire of governments to optimize their tax systems and minimize government costs when levying taxes; reduce the tax burden through tax incentives to attract foreign investment in the country and to
develop new technologies in production, as well as support for small businesses; creation of interrelated and integral tax systems with mechanisms for protection from double taxation.

In foreign countries with a developed market economy, direct taxation with high progressive tax rates dominates, and with an extended system of benefits and deductions. In these states, the share of direct taxes in the budget revenues is on the average 70%. In Uzbekistan, the share of direct taxes in budget revenues is about 30%. The level of rates of the basic budget of forming taxes of foreign countries far exceeds the rates of similar taxes in Uzbekistan. Some taxes, for example, the inheritance tax and donation are generally absent in the system of taxes of Uzbekistan.

Any taxation system is based on normative documents, in Uzbekistan this is the Tax Code, which is simplified and accessible to every taxpayer and includes all regulatory documents dealing with taxation issues.

Effective tax policy of the state in the field of taxation of individuals is one of the main forms of impact on the overall financial condition of the population, is the main factor in the development of the state, strengthening its position at the international level. In turn, it can not be implemented without the use of effective instruments of tax policy. One of the main such tools is the optimization of the taxation system for individuals.

Taxes express the duty of individuals receiving income to participate in the formation of public financial resources. Therefore, taxes from individuals are the most important link in the state's financial policy in modern conditions.

In accordance with the Tax Code of the Republic of Uzbekistan, taxes are defined mandatory monetary payments to the budget, levied in certain amounts, which are of a regular, irretrievable and unpaid nature. Other compulsory payments are understood to mean mandatory monetary payments to state trust funds, customs payments, as well as fees, state duty, payment of which is one of
the conditions for performing legally significant actions against payers, including the granting of certain rights or extradition licenses and other permits.

In the direction of 3.2. in paragraphs 13-16 of the State Program for the Implementation of the Strategy for the Five Priority Areas of Development of the Republic of Uzbekistan in 2017-2021, the "Year of Dialogue with the People and Human Interest" was entrusted "to reduce the tax burden and continue the policy of simplifying the taxation system, improving tax administration and expanding appropriate incentive measures ".

At the same time, it is important to remember that the economy of our country is connected with the economy of other countries, which is the result of globalization processes. Meanwhile, the globalization of the world economy led to the fact that world production began to shift to low-cost countries, which in turn led to an increase in income in exporting countries. As a result, surplus savings have become an imbalance in the world money market, thereby increasing the differences between developed and developing countries.

The active involvement of existing reserves and opportunities in ensuring sustainable economic growth also depends on the modernization of the tax policy. Effective implementation of the modernization of the tax system as the most important direction of the system of state regulation of the economy is one of the key factors contributing to sustained economic development.

In modern conditions of transition to new relations, when there is a large-scale implementation of reforms in various areas of the socio-economic life of the country, modernization of the tax system becomes the most important factor. In this process, the implementation of changes in various vectors of the reform of the system of taxation of the Republic of Uzbekistan, which occur at the most intensive pace, is of exceptional importance. Consequently, under the influence of this reform process, the economic environment, the tax and social policies of the country are undergoing a significant change.
The tax policy of Uzbekistan, based on the modernization of all vectors of tax reform, which enters, in the phase of effective implementation, requires considering it in the light of further improvement taking into account modern factors. Moreover, the constantly growing importance of this policy in improving the living standards of the population requires urgent measures. It is the effective formation of the modernization of the tax system that must be a stable guarantor of effective and real economic growth in the country.

Implementation of the modernization of the tax system of the Republic of Uzbekistan is an urgent task facing the entire society today. The place that the country will occupy in the system of the international division of labor, and hence the incomes and level of the well-being of the population, and the cultural development and future of the country in the immediate and distant future, certainly depends on the success of modernization and diversification of the tax system.

Thus, the successful implementation of the proposed measures to enhance the role of effective fiscal policy measures in ensuring the modernization of the tax system and maintaining sustainable economic growth will increase the efficiency of the tax authorities.

In the process of consideration of the main directions of the tax policy in the field of payment of taxes by individuals in order to effectively implement this process, it is necessary:

- enforcement of regulatory legal documents by all subjects of the taxation of individuals;
- carrying out measures to ensure compliance with tax legislation;
- carry out measures to increase the tax literacy of taxpayers, with the active use of information and communication technologies.

To improve the taxation of individuals in the Republic of Uzbekistan, it is expedient:
• Introduce a tax-free income for individuals that is at least equal to the subsistence minimum;

• the ability to increase the tax culture through disclosure of information on the use of taxes paid by individuals, on the procedure for granting social and property deductions;

• review approaches to tax rates for income tax, implement a transition to a progressive scale of taxation;

• change the procedure for granting social and property tax deductions.

While improving the system of taxation of individuals, it is still necessary to remember that the personal income tax is a powerful lever of influence not only for replenishing the incomes of budgets of different levels, but also for the social component of personal income taxation - the regulation of the living standards of the population.

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