



THE ROLE OF TAXES IN THE FORMATION OF STATE BUDGET REVENUES

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ABSTRACT: - Today's in the day our country population marriage potential increase, improvement of the consumer market, from the economic point of view of Uzbekistan the world to the community the addition of on the surface important reforms done is increasing. Therefore, the formation of production in the country and development, improvement of fiscal policy, budget deficit in order put like tasks done increase for state it is important to budget income, first of all taxes, in full becomes important. In this regard, tax policy in the financial policy of the state, increasing the importance of taxes plays an important role in solving the tasks facing the financial policy. Government tax policy either stimulates or restricts economic development. After all, as the first President of the Republic of Uzbekistan I.A. Karimov stated - "The main task of the tax policy is to ensure the stable mobilization of budget income on the one hand, and on the other hand - to encourage enterprises to increase the production of products necessary for the republic." ¹

KEYWORDS: Expenditure part of the state budget optimization, avoiding excessive costs, socially necessary areas development.

INTRODUCTION

Effective measures are being implemented in the tax field today. In particular, as a logical continuation of the structural changes and reforms carried out in the social and economic spheres in our country, in order to introduce

modern methods of tax administration and increase the collection of taxes and other mandatory payments, on July 18, 2021, the President of the Republic of Uzbekistan issued a decree "Fundamental improvement of tax administration, collection of taxes and other

¹ Karimov I.A. Uzbekistan great the future towards T.: "Uzbekistan", 1998. Page 52.

mandatory payments" Decree No. PF-5116 "On measures to increase In our opinion, the fulfillment of the tasks defined in this Decree will serve to effectively conduct the tax policy in our country, improve the tax system, increase the level of collection of taxes and other mandatory payments, and at the same time, increase the weight of tax revenue to the state budget.State budget of income to the budget of falling development of various sectors of the economy if continuity is ensured There will be an opportunity to spend enough for and the population well-being improves. Expenditure part of the state budget optimization, avoiding excessive costs, socially necessary areas development prospects intended without expenses purposeful orientation and this being done expenses future efficiency indicators attention get today's of the day fiscal politics is the main task.

State budget income in formation state by to the ongoing tax policy, including income

planning to be placed demand each always too current being came In this accuracy, tasks such as caution and choosing the right path are important. Because income planning, tax in politics from changes pending the results right evaluate not get one from the side big amount to the loss of public funds or to correct errors to go long time to be spent take if it comes second from the side while economy host to subjects relatively tax of the load increased leaving which could direct them to develop production may cause withdrawal of funds. From this point of view, it is very important to properly assess the results of the intended tax policy, having studied the economic of income composition and his structure constant without them, they are the development of the country and the tasks before the state to change according to respectively changed goes Of this obvious example as, of the Republic of Uzbekistan for 2019-2021 State budget income composition situation seeing if we go out (To Table 2.1 see).

Table 1 State budget income composition about information

(Total relatively in billion soums) ²

T/r	Indicators	YEARS			20 21 years 20 compared to 20 years agochange	
		2019	2020	2021	billio n sou m	%
	Total revenues (purpose without savings)	11216 5.4	13293 8.0	16468 0.3	31742.3	123. 9
1.	Directly taxes	31676. 8	45206. 9	58930. 4	13723.5	130. 4
2.	Indirectly taxes	46427. 2	46428. 4	56290. 5	9862.1	121. 2

² Uzbekistan Republic Finance ministry information based on the author by built, 2019-2021 yy

3.	Resource payments and property Tax	19680.7	21257.0	23036.4	1779.4	108.3
4.	Other revenues	14272.8	20045.8	26423.1	6377.3	131.8

According to the data in the table, the total revenues of the state budget (without special funds) in 2019-2021 have an increasing trend, in 2019 they will be 112165.4 billion soms, in 2020 they will be 132938.0 billion soms, and by 2021 this indicator will be 164680.3 billion soms. and total state budget revenues in 2021 (without special funds) increased by 31,742.3 billion soms (123.9 percent) compared to 2020.

Directly taxes the last three in the year i.e 2019 in the year 31676.8 billion soms, 45,206.9 billion soms in 2020, and finally 58,930.4 billion soms in 2021 reached billion soms. Income from direct taxes in 2021 to 2020 increased by 13,723.5 billion soms (30.4 percent). Indirect taxes 2019 46427.2 billion soms per year, In 2020, it amounted to 46,428.4 billion soms if this indicator 2021 per year came 56290.5 billion somni organization did According to these taxes, the state budget in 2021 compared to 2020 9,862.1 billion soms (21.2 percent) of tax revenue came to the state budget descent ensured. The last three on resource payments and property tax annual (2019 2020, 2021) to the information looking at the state to the budget 19680.7 billion soms in 2019, 21257.0 billion soms in 2020 and 23036.4 billion in 2021 billion soms in quantity tax crops came

fell to be 2021 in the year As of 2020, the revenue from this type of tax is 1,779.4 billion soms (8.3 percentage) increased Other revenues according to the state to the budget 2019 in the year 14272.8 billion soms, 20045.8 billion soms in 2020 and 26423.1 billion soms in 2021 in quantity money funds came fell to be 2021 in the year 2020 per year the amount of revenue to the state budget 6377.3 billion soms (31.8 percent).

It is known that in the tax policy of the state, the revenues of the state budget are important. If we evaluate the changes in the composition of state budget revenues, we can see that indirect taxes made up a large share of total state budget revenues (without targeted funds) in the last three years under analysis (see Figure 2.1). In particular, in 2019 and 2021, the share of direct taxes in the total revenues of the State budget (without targeted funds) was 28.2 percent, and in 2020 alone, it had an indicator of 34.9 percent. In addition, the share of direct taxes in the structure of state budget revenues has increased due to the fact that the state has created wide opportunities for manufacturers in our country. For example, in 2019, the share of direct taxes was 28.2 percent, and in 2020 and 2021, it was 34.0 percent and 35.8 percent, respectively.



Fig. 1. State budget revenues (purpose changes in the amount of taxes (without savings), in percent³

Also, the share of resource payments and property tax in the state budget revenues was 17.5% in 2019, 16.0% in 2020, and finally 14.0% in 2021. The share of other incomes was 12.7%, 15.10% and 16.0%, respectively, in the analyzed periods.

Real taxes are paid by the taxpayers themselves, that is, both the legal payer and the actual payer of the tax are the same person. For this reason, there is no case of shifting the burden of proper taxation on others. These taxes include all income taxes and property (resource) taxes. Due to the fact that direct taxes have been paid 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 increases the weight of revenues to the state budget along with the development of the market economy. If the rates of these taxes are increased, the financial capabilities 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.

As can be seen from the given information, direct taxes analysis 31,676.8 in 2019, 45,206.9 in 2020, 58,930.4 billion soums in 2021, and 13,723.5 billion soums compared to 2021, an increase of 130.4%. The tax levied on legal entities in 2019 in 2019 of 96,611.1 billion

³ Uzbekistan Republic Finance ministry information based on built, 2019-2021 yy

soums were 38361.1 billion soums in 2021 in 2021 in 1921 billion in 2021, for 2021, 121.8 percent increased. The tax collected from individuals in 2019 was 12668.5 billion in 2020 15140.8 in 2021 it was 18917.7 billion in

2021 compared to 2021 it increased by 3776.9 by 124.9%. We can see that the state budget revenues tend to increase over the years in the dynamics of changes in direct taxes. (See Table 2).

Table-2

Dynamics of changes in direct taxes in the state budget revenues of the Republic of Uzbekistan in 2019-2021.

T/r	Indicators	YEARS			in 2021 By 2020 relatively change	
		2019	2020	2021	billio n Su m	%
1.	Directly taxes	31676 .8	45206 .9	58930. 4	13723 .5	130. 4
1.1.	Obtained from legal entities benefit tax	16360 .6	28712 .2	38363. 3	9651. 1	133. 6
1.2.	The only one tax from the payment State allocations to the budget (2020-2021 turnover tax)	1988. 7	1353. 9	1649.4	295.5	121, 8
1.3.	Physical persons to income tax	12668 .5	15140 .8	18917. 7	3776. 9	124. 9
1.4.	Entrepreneurship of activity some types according to strictly established tax	658.9	-	-	-	-

Now while directly state budget income contained if we talk about indirect (indirect) taxes. Curved taxes are a product for the price or service about overtime as determined goods and from services removable are taxes. Curved taxes object in defining state commodity or of services to be sold during this

is actually new in that it claims its rights to a fraction of the value of value in distribution participation is enough. Curved taxes right on the taxpayer's income or property as opposed to taxes directly not related.

Therefore, the tax burden arising in the process of taxation does not directly affect the

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financial activities of taxpayers. Since indirect taxes are included in the price of goods or services, the final payer of them is the consumer. But when the competition in the industry is high and the demand is not stable, a certain part of the taxes is paid by the producer and seller of the goods.

The last three yearly information analysis which if we state in the budget indirectly taxes 2019-2021 years during growth trend have been In particular, analysis being done period directly taxes contained tax types than state to the budget the share of revenues from value added tax and excise tax increased that he went let's see possible (to Table 2.3 see).

Table 3 2019-2021 in years Uzbekistan Republic state budget in income indirectly of taxes change dynamics⁴

T/r	Indicators	YEARS			in 2021 By 2020 relatively change	
		2019	2020	2021	billion suum	%
2.	Indirectly taxes	46 427.2	46 428.4	56 290.5	9 862.10	121.2
2.1.	Added price tax	33 809.8	31 177.4	38 439.0	7 261.60	123.3
2.2.	Excise tax	10 314.7	11 697.3	13 086.6	1 389.30	111.9
2.3.	Customs office duty	2 302.7	3 553.7	4 764.9	1 211.20	134.1

Added price to celebrate 2019 in the year 33 809.8 billion soms, 2020 in the year 31 177.4 billion soms and in 2021 38,439.0 billion soms to the state budget The income of funds is secured and in 2021 compared to 2020 this from tax harvest quantity 7 261.6 billion soms 21.2 percent). Increased For information, it can be said that the introduction of value added tax reduces the limited amount of state budget funds. This leads to an estimate of the system that describes the impact of VAT

revenues on the probability of adopting a value-added tax over a 25-year period of approximately 143 countries. As a result, there are clear indicators of value-added tax adoption and a series of complex barriers that have a significant but strong impact on wealth levels. According to estimates, countries that

⁴ Uzbekistan Republic Finance ministry information based on the author by built, 2015-2017 yy

have adopted value added tax have had an efficient tax mechanism in many respects. ⁵

Excise tax according to while analysis being done round moss in a way 2019 in the year billion 10314.7 billion soums 2020 in the year 11697.3 billion soms and 2021 A large amount of tax revenue to the state budget increased by 111.9% to 11389.3 billion soums in 2021, amounting to 13086.6 billion soums in 2021. come and go provided. The state duty in 2019 was 2302.7 billion, in 2020 it was 3553.7 billion, in 2021 it was 4764.9 billion, an increase of 134.1% compared to 2020.

Resource taxes play an important role in the use of natural resources and preservation for future generations in the market economy, which is a practical tool for ensuring the effective use of land, water and other natural resources. Unlike other types of taxes, resource taxes have their own characteristics:

according to their economic essence, they are rent payments. In other words, this is a special payment for the use of non-renewable natural, land and water resources, and it is not related to the results of the activities of economic entities. Therefore, the system of resource payments is aimed at ensuring equal conditions for economic entities located in different conditions, encouraging a rational attitude towards natural resources, and preventing their looting.

Income to the state budget has increased year on year. Use of underground resources tax for resource payments and property tax in the analyzed periodocal 7.5 percent, equal to 19,680.7 billion soums in 2019 was if this indicator By 2021 came 23 036.4 billion soumdan consists of and to the state budget In 2021 compared to 2020 1 779.4 billion soms (8.4 percent) more money fell (Table 2.4 see).

2019-2021 in years Uzbekistan Republic state budget in income indirectly of taxes change dynamics⁶

T/r	Indicators	YEARS			2020 in 2021 compared to the year change	
		2019	2020	2021	billion soums	%
3.	Resource payments and propertytax	19680.7	21257.0	23036.4	1 779.40	108.4
3.1	property tax	2360.2	1974.3	2457.3	483.00	124.5
3.2	Earth tax	2313.2	2386.7	4082.8	1 696.10	171.1

⁵ Michael Keen. Ben Lockwood. The value added tax: Its causes and consequences. Journal of Development Economics. [Vol.92, Issue 2, July 2010, Pages 138-151.](https://www.sciencedirect.com/science/article/pii/S030438780900) (https://www.sciencedirect.com/science/article/pii/S030438780900

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⁶ Uzbekistan Republic Finance ministry information based on the author by built, 2019-2021 yy

3.3	From maleness usability good for	14692 .8	16417. 1	15811 .9	-605.20	96.3
3.4	Use of water resources laziness for tax	314.5	478.8	684.4	205.60	142.9

Taxes for the use of water resources Resource payments and It has a lower weight than other types of taxes in the property tax was equal to 314.5 billion soums in 2019 , and in 2020 It amounted to 478.8 billion soums and in 2021 compared to 2020 it was 205.6 billion soms (42.9 percent). we see that it has increased possible

Summarizing the above, it can be said that tax revenues provide the state with funds, which are considered an important instrument of the state in managing financial flows that have a significant impact on the scale of important macroeconomic processes and the pace of their development.

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