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## **TAX POLICY IN THE YEARS OF INDEPENDENCE IN UZBEKISTAN**

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### **ABSTRACT**

*In this case, the tax structures in Uzbekistan, tax rates, the principles of setting tax rates, the transfer of corporate income to insurance funds, the main percentage of the state budget, the obligations of taxpayers, the legal framework and the tax code 'information is given.*

**KEYWORDS:** *Tax Code, Proportional, Progressive And Regressive Rates, Fiscal Function, Social Function, Regulatory Function.*

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### **INTRODUCTION**

The origin of the tax is closely related to the emergence of the state. After the Republic of Uzbekistan also achieved its state independence, many reforms were carried out in order to reform its national tax system. The establishment of the state tax office of the Republic of Uzbekistan in our country in 1994 has literally started a new era in the formation of the national tax system.

1995-2005 years coincided with the stage of rational maintenance of the tax system, in this process the basis of the tax legislation of the Republic was laid and its legal base was strengthened. In 1997, the law of the Republic of Uzbekistan “on the state tax service” was adopted in order to give legal status to the activities of the bodies of the state tax service, to establish its legal bases and to clearly formulate the rights and obligations of taxpayers. In accordance with this law, the most important state duty is assigned to the state tax authorities as taxes and mandatory payments fall into the budget in full and on time. Also, in 1997, the tax code of the Republic of Uzbekistan was adopted as the only legal basis in the system [14].

Even in the current period, the problem of funding the tasks that the state performs comes out of the necessity of the tax burden.

The tax object is legal evidence that stipulates the obligation of the taxpayer to pay taxes. In 1998, paragraph 392(2) of the tax code of the Republic of Uzbekistan; in contrast to Article 89 of the tax code of the Republic of Uzbekistan, it is said that the tax is “paid by individuals with property at their disposal”[2.95].

According to the method of recovery, the right and the curve are divided into tax. The correct tax is introduced directly into the property and income and is paid by the taxpayer without intermediate intermediaries. Common types: value added tax, income tax, inheritance and gift tax, turnover tax, sales tax, export tax and other curved tax (excise) the tax that is intended to be included in the prices or tariffs of goods (services) and which is subsequently loaded on the consumers of the goods according to the characteristics of the state system, the tax system consists of taxes and fees

There is also a tax deduction. Tax benefits are divided into two depending on the nature and nature of benefits [3.14]:

- 1) Tax exemption from taxes;
- 2) Taxable income tax;

The tax deduction is divided into three categories, depending on what is indicated in the accountant's account:

- 1) Permanent benefits;
- 2) Temporary benefits;
- 3) targeted benefits;

The legal basis of the tax system in the Republic of Uzbekistan, the rights and obligations of its payers, the procedure of tax proceedings 1997 24 April accepted at and 1998 1 January the tax code of the Republic of Uzbekistan, which is entered into from the tax code of the Republic of Uzbekistan. The general tax introduced in the Republic of Uzbekistan is the income (profit) tax from legal entities; income tax from individuals; value added tax; excise tax; tax for the use of underground resources; ecological tax; tax for the use of water resources. The general tax is distributed annually between the relevant budgets according to the norms established by the legal procedure. Local taxes and levies - property tax; land tax; advertising tax, tax on the sale of motor vehicles, social infrastructure development tax, levies for the right to trade; levies and other local taxes and levies for landscaping work are transferred to the local budget.

The tax levied by the state is redistributed through the budgetary means, and the socially necessary public services to taxpayers, such as health care, education, science development, defense, protection of rights, are returned by indirect means.

With the help of tax, the corresponding part of the national income is distributed and redistributed. Taxes levied by the state, as well as forms and methods of their organization together constitute the tax system. In the national economy, taxes perform the following three important functions:

1. financing public expenditure (fiscal function);
2. mitigation of social tension (social function);

3. the task of regulating (regulating) the economy.

Although public expenditure is carried out on the account of tax revenues, the increase in the volume of public expenditure, in turn, dictates the growth of taxes and determines its level. In the current period, the growth of public spending, which is a general trend, and, accordingly, the volume of taxes, are dictated by the following factors.

- Population growth.
- Increased demand and urbanization for the quality of services of the social sphere.
- Pollution of the environment.
- Implementation of programs to reduce income inequality.
- Increase in the volume of costs of national defense, state security.
- Tax regulation of the activities of enterprises is carried out on the basis of the following general principles:
  - the obligation to collect taxes from all incomes, regardless of their source;
  - single general policy for all tax levies;
  - to provide a stimulating role of tax standards in productive enterprises and advanced forms of economic conduct;
  - Financial control over the obligation of all subjects on the tax fee.

The Association of enterprises, organizations and firms allocate 24% of their salaries to the pension fund, transfer 0,3% to the Employment Fund and 0,2% to the Social Insurance Fund.

Taxes accounted for about 90% of the state budget revenue. The collected taxes are spent on various sectors of the country in a manner and the money turnover in the country is consistently adjusted.

Taxes come first of all the social relations of the state, as well as the need to provide financial resources. The functions of the state in front of it are as follows:

- Social protection of low-income sections of the population (students, pensioners, invalids, etc.);
- ensuring the country's welfare;
- ensuring peaceful employment and free living protection of citizens of the country;
- Implementation of continuous social, cultural activities (education, health, culture, Social Security, etc.) within the country;

The tax rate plays a major role in the calculation of taxes. Tax rates are divided into the following types: proportional, progressive and regressive rates[4.65].

Proportional rate – is determined by the object of taxation in a single percentage. For example, in the property tax, a single tax rate is imposed on the value of fixed assets.

The progressive rate – with an object value or revenue growth, the rate will grow. For example, in the income tax on wages of citizens starting from 1 January 2007, up to 4 times the minimum

wage of the amount of income is taxed by 13%, and with an increase in income, the tax rate also increases by 25%.

The more income increases at regressive rates, the tax also decreases. This is the opposite of the progressive rate.

According to the tax declaration, the tax authorities determine the cost of the taxpayer's income from net income (that is, the taxable income), support the tax rate, calculate the amount of tax.

The definition of the tax rate is based on a number of principles.

1. Principle of carnal desire-means that a tax must be levied from different persons, depending on the degree of their use of programs financed on the account of taxes.
2. Principle of solvency-it is necessary that the amount of tax corresponds to the level of wealth and income of the taxpayer. In other words, Taxation should be subject to a fair distribution of income.
3. The principle of fairness is that those whose income and level of use of government programs are equal should pay an equal amount of tax.

Tax benefits are established on the basis of the procedures and conditions established in legislative agreements. In practice, the following types of tax benefits are common: – the designation of the minimum level of non – taxable objects; – the exemption of a particular person or certain groups of persons (for example, war veterans) from paying taxes; – the reduction of the tax rate (rate); – deduction from the amount to which the tax is levied; – tax credit (delay in taxing or reduction of the

It should be noted that with a thorough tax policy in Uzbekistan, the provision of unique rates of economic growth, the prosperity of the country through the modernization of the economy and the further improvement of the welfare of the population serve as one of the most important factors.

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