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**MECHANISMS AND PECULIARITIES OF TAX POLICY
IMPLEMENTATION IN UZBEKISTAN**

Abstract: This article discusses the mechanisms and specifics of tax policy in Uzbekistan. The article discusses the proportional distribution of the tax burden in a market economy.

Key words: taxation, economics, market laws, state budget

**МЕХАНИЗМЫ И ОСОБЕННОСТИ РЕАЛИЗАЦИИ
НАЛОГОВОЙ ПОЛИТИКИ В УЗБЕКИСТАНЕ**

Аннотация: В статье рассматриваются механизмы и особенности налоговой политики в Узбекистане. В статье рассматривается пропорциональное распределение налоговой нагрузки в рыночной экономике.

Ключевые слова: налогообложение, экономика, рыночные законы, государственный бюджет.

Corporate income tax is a federal tax, direct, proportional and regulatory. It is charged only from legal entities. Income tax, along with value added tax, is an integral element of the Russian tax system and serves as a tool for the redistribution of national income. However, unlike VAT, this tax is direct, i.e. its final amount depends entirely on the final financial result.

In a market economy, the distribution of profits is an internal affair of the enterprise. However, the state can influence this process with the help of various indirect regulators, including through the taxation system. It is within the framework of the tax system that interaction between the state and an economic entity is carried out regarding the formation of the state budget, on the one hand,

the distribution of the producer's income according to the directions of its use, on the other.

First of all, the difference between the tax system and the taxation system It is necessary to mention. The essence of the tax system is essentially the same, interdependent existing and centralized monetary fund and other state funds is the sum of the types of taxes levied. Legislative bodies determined by and enforced by the executive methods, elements and principles of organization of taxes The sum is called the tax system. So here is the system includes the study of the economic category. It is mainly tax collection teaches organizational issues. This is the role and structure of the system determined by the socio-economic system of society. The Uzbek tax system is based on the content of the tax elements, teaches the principles and methods of their organization.

Tax elements include tax subject, object, source, source, such as tax unit, tax weight (tax burden) the subject is the taxpayer involved in the tax relationship. They are divided into legal entities and individuals. Only in tax relations not only taxpayers but also tax collectors are involved. The tax is collected by the state. A special organization will participate on his behalf, that is the work is done by the state tax service. Accurate calculation of taxes, the responsibility for full payment rests with the taxpayer.

The object of taxation is taxable income, expenses, turnover or property. Its profit, wages, value added, land, building, total cost There are such types. The object is always related to the subject, belonging to the subject.

There is no object without a subject. For example, KKS (added value In tax) the object is the product of the increased tax on income (profit), property property value in land tax, land area in land tax and so on.

The source of tax is the income of the subject. Income in some taxes and profit is the object of the subject, as well as the source of taxation. But otherwise In taxes, the objects are different, and the source is income. Of taxes there is a law that they never exceed the amount of the source (object) should not go.

Otherwise the source will be lost. There are examples of this in history (1962 Animal Money Tax). This tax sharpens the head of cattle reduced. Any tax will eventually be deducted from the income.

This applies to taxes. The unit of taxation is here unit of measurement of the object. This is the sum in income tax, sq.m. in land tax, water tax cubic meters and others.

Tax base - the state for each unit of the object is the norm set by, that is, the share of the state in the object is a contribution. The tax rate is in two different ways: in fixed rates (sums) and relative in cavities - expressed as a percentage. Transition to a market economy and inflation It is advisable to use relative cavities in the conditions. In this case the budget does not lose much money from inflation. Take into account the cavka sums If taken, the budget revenues from taxes will be negligible by the end of the year may not be of economic significance.

Tax weight - all taxes and levies of the payer is to pay the sum to the budget. Tax weight gain or total relative to income. All paid taxes and the share of levies in GDP is also a tax burden is called But the tax burden is on the income of the thematic payer is the ratio of the total amount of taxes and fees paid. If the taxpayer has paid the taxes correctly, the tax burden on him compatible. But in some businesses, the curve is tax, which is legal

Although the payers are enterprises, the tax burden is on the consumer, ie the population assumes. The last consumers are the population. Here The decline in real incomes of the population at the expense of indirect taxes, albeit slightly

cases occur. Tax weight at the macro level, by sectors and micro level can be determined.

Foreign on personal income tax a foreigner working in the representations and embassies of the countries employees, specialists are absolutely exempt from tax. In addition, the amount of tax paid to the budget by reducing the tax

base reduction is also in the category of benefits. For example, legal entities Google spends on income from income or long-term received for it from the taxable base of 30 percent if it is used to repay loans reduced. In general, the category of benefits is not taxable income groups are also included. For example, the income tax of citizens. There are a number of non-taxable income on. These include retirement, pension, alimony, mining income groups enters. Tax benefits to the budget according to the privileged dialectic at the expense of increasing productivity and developing production total revenues to the budget, say, VAT and excise taxes should be multiplied if But from the cost of budget revenues how to provide tax benefits in the period of deficit (deficit) increases ?. Of course, the amount of privilege given to one enterprise is other enterprises charged. Hence, the tax paid during the budget deficit the benefits will not be greater than the benefits, because the tax burden will fall on others, their interest in the results of their production weakens. Taxes at the expense of reducing budget expenditures if privileges are granted, then in fact they are productive and productive benefits provided at the expense of increasing income can return to the budget.

The real benefit is the reduction of the tax rate, which is production increases the real interest for. In the practice of tax legislation the types of benefits are so many that they are more complicated to use. Sometimes they are limited. Reducing the tax base There are cases. Taxpayers are deprived of all the benefits provided can not always use, because the conditions are many.

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