

EXCISE TAX AND ITS ROLE IN STATE BUDGET REVENUES

Utayev Suyun Dusko bil ugli

1st year student of the Department of economics of correspondence education of the Academy of banking and finance of the Republic of Uzbekistan

Утаев Суюн Дускобил угли

Студент 1 курса кафедры экономики заочного образования банковско-финансовой академии Республики Узбекистан

Annotation: *in the modern conditions of the transition to new relations, the modernization of the tax system is the most important factor at a time when large-scale reforms are being carried out in various aspects of the socio-economic life of our country. The role of tax authorities in our country is very significant. The tax system does not only take taxes from individuals and legal entities, but also has its place in the management of the state economy.*

Keywords: *excise tax, Tax Authority, tax system, business activity, tax office, tax relief, public authority.*

Аннотация: *В современных условиях перехода к новым отношениям, в период проведения широкомасштабных реформ в различных сферах социально-экономической жизни нашей страны важнейшим фактором является модернизация налоговой системы. Роль налоговых органов в нашей стране очень значима. Налоговая система не только взимает налоги с физических и юридических лиц, но и занимает свое место в управлении экономикой государства.*

Ключевые слова: *акциз, налоговый орган, налоговая система, хозяйственная деятельность, налоговая инспекция, налоговые льготы, государственный орган.*

As you know, Reform at any level leads to a change in the existing order, Conditions, situation, composed balance. The reform of the whole society, that

is, its transition from an old – built, unpromising system to an entirely new – social market relationship, to a democratic and Legal Society, is a very complex process. Accordingly, their "philosophy of life" should also be changed in order to understand the meaning and essence of these reforms by members of the society, to take an active part in them. This necessitates the gradual, gradual implementation of reform processes. Moreover, in order to achieve the upper stages of development, a certain lower level of reforms should prepare special conditions, ground for the next higher, more complex level.

Of particular importance is the implementation of amendments to the various vectors of the reform of the tax system of the Republic of Uzbekistan, which are carried out at the most rapid pace. Consequently, under the influence of this reform process, the economic environment, tax and social policy of the country undergo serious changes. It is necessary to consider the tax policy of Uzbekistan based on the modernization of all directions of tax reform, which is moving to the stage of effective implementation, in terms of further improvement, taking into account modern factors. In addition, the increasing importance of this policy in raising the standard of living of the population necessitates urgent measures.

Depending on its economic nature, taxes are divided into direct and indirect taxes. Legal payers of indirect taxes are those who download the product. But the taxpayers who really pay the tax burden to the budget are consumers of commodity work, service, that is, all of the curved taxes fall directly on consumers. These taxes are imposed additionally on the value of the goods (work, service)

Indirect taxes, in particular excise taxes, are an important component of the tax system. At first, in the formation of the tax system, it was correct, that is, direct taxes were formed, and later, after the expansion of the functions of the state, indirect taxes, in particular excise taxes, appeared and were introduced into practice.

Excises are added to the price of goods and allow the state to take or cut some of its value. The additional cost imposed on it does not indicate the productivity of the production of products or any particular characteristics, but is determined based on the individual conditions for the production and realization of excise taxes.

Indirect taxes in particular, excise taxes are considered to be the main taxes in the formation of state budget revenues. The highest tax revenues in the structure of state budget revenues are made up of these taxes.

Excise can be interpreted in a broad and narrow sense. Under this concept, excise or individual excise are understood for individual goods. In a broad sense, however, the concept of excise encompasses both individual excises and universal excises. The difference between them depends on the area of calculation and validity of the method of its collection. As we know, individual excises originally appeared in history. The procedure for their introduction and collection depends on the level of development of the economy, and this type of tax is levied on individual goods at strictly fixed rates. Universal excises, on the other hand, have a wide scope, and in all cases the turnover of the realization of goods, services, works is considered the object of its collection. Universal excise taxes were included in turnover taxes, sales taxes, value-added taxes. Individual excises are marked on certain goods that are limited and are included in the price and paid by the consumer.

Currently, excise in the tax system plays an important role in the formation of state financial resources. The need to levy excise taxes on individual goods, in addition to using them as an additional source of budget replenishment, is also associated with the need for state regulation of individual economic and social processes. They included:

1. Limiting the consumption of goods that harm the state of the environment and human health, that is, alcohol and tobacco products, car gasoline.

2.The need to redistribute the income of the consumption of the population in which high income is obtained.

3.It is possible to include the need for the redistribution of high income from the production and realization of products under the state monopoly (oil, gas).

According to our national legislation, the following are excise tax payers:

- Manufacturers of excise taxable goods on the territory of the Republic of Uzbekistan;

- Importers of excise goods to the customs territory of the Republic of Uzbekistan;

- an ordinary company is a partner of an ordinary company contract entrusted with the maintenance of ordinary Company Affairs in the event of production of excise-paid goods.

Based on the above, we can give an example of the following to the object of excise taxes in our country:

The following operations are subject to excise taxes:

- 1) realization of excise-paid goods;
- 2) transfer of excise-paid goods as contributions to the statutory fund of a legal entity;
- 3) the transfer of manufactured and mined excise-paid goods for their own needs;
- 4) import of excise-paid goods into the customs territory of the Republic of Uzbekistan.

Economics theory is a science that studies the behavior of people and individuals in terms of the relationship between their goals and finite means that allow alternative uses. Economic theory performs cognitive, methodological and practical tasks. It is a science that studies the evolution of the rational management system, the sources and factors of increasing the well-being of individual groups of national wealth and society.

Each direction of economic reform in our country is also characterized by a staggering number of measures implemented. In particular, in the reform of property relations, the processes of nationalization and privatization of property were carried out in stages by small, medium and large enterprises. Reforms in the agrarian sector, on the other hand, consisted in the transformation of state farms, inherited from the administrative-command system, first into collective farms, then into company farms, and later, after certain conditions, the ground was prepared, turning them into farms and peasant farms. The price reform also included several stages of price liberalization: initially, the price of a wide range of products-technical means of production, goods of certain types of folk consumption were liberalized, and the limit of prices for food and industrial goods, which occupies an important place in the daily needs of the population, was set by the state. Subsequently, with the growth of national production and the stabilization of the economy, prices for almost all goods were liberalized.

REFERENCES

1. Муталова Д. Солиққа тортишнинг соддалаштирилган тизимини такомиллаштириш иқтисод фанлари номзоди илмий даражасини олиш учун ёзилган диссертация автореферати. - Т.: БМА, 2010..

2. Усманова М. Жисмоний шахсларнинг даромадларини декларация усулида солиққа тортишни такомиллаштириш иқтисод фанлари номзоди илмий даражасини олиш учун ёзилган диссертация автореферати. Т.: БМА, 2011.

3. Сабиров Даромадларни солиққа Тортиш тизимини такомиллаштириш иқтисодиёт фанлари бўйича фалсафа доктори (Doctor of philosophy) илмий даражасини олиш учун ёзилган диссертация автореферати.

4. Ашмарина У.В. "Налогообложение доходов физических лиц в России: перспективы реформирования и оценка фискальных эффектов". Автореферат диссертации на соискание ученой степени

кандидата экономических наук. Волгоград-2016.