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TAX AS A FINANCIAL, ECONOMIC AND LEGAL CATEGORY

Abstract: The article analyzes taxes as an economic and legal category, explains the importance of taxes in the development of the country.

Keywords: finance, taxation, law, economics, economic development, obligations

НАЛОГ КАК ФИНАНСОВАЯ, ЭКОНОМИЧЕСКАЯ И ПРАВОВАЯ КАТЕГОРИЯ

Аннотация: В статье анализируются налоги как экономико-правовая категория, разъясняется значение налогов в развитии страны.

Ключевые слова: финансы, налогообложение, право, экономика, экономическое развитие, обязательства

The concept of tax is widely used in economic theory, political economy, finance, various specific economic disciplines. In modern Russian economic literature, two approaches to defining the range of problems related to the category of finance are considered. On the one hand, finance is viewed as the science of the formation and use of funds. At the same time, state and municipal finance, finance of sectors of the economy and enterprises, finance of the population and international finance are distinguished. This grouping is based on the principle of ownership of funds of funds. This direction has traditionally developed within the framework of domestic economic literature and is developing. On the other hand, Western economic literature is characterized by the development and presentation of financial management problems (financial management, financial risks, portfolio investments and other areas).

Within the framework of both these directions, the problems of taxation are also investigated. The study of taxation issues has a more ancient history than the study of finance. It can even be said that the study of finance problems began precisely with the consideration and description of taxes. The approach to assessing the economic nature of tax in various economic schools directly depends on the attitude of one or another author to the state. For example, in P. Proudhon - "in essence the question of tax is the question of the state", and in K. Marx "the economically expressed existence of the state is embodied in taxes."

Conventionally, the following options for fundamentally different approaches to the definition of taxes can be distinguished:

- a tax is a fee paid by each citizen for the protection of his property in order to preserve his personal and property security (S. Vauban, C. L. Montesquieu, V. Mirabeau, XVII - the beginning of the 18th century);

- taxes are a kind of insurance premium, and each citizen insures his property or his goods against risks (A. Terje, D. McCulloch and others, XVIII-XIX centuries);

- taxes are payments for services actually provided by the state; taxes should correspond to the benefits that citizens receive from the state (J.S. Sismondi, P. Leroy-Beaulieu, R. Struma and others, second half of the 19th century);

- taxes are the total cost of exploiting public capital;

- tax as a sacrifice made by an individual in the interests of the state.

Completion of a certain stage in the study of taxation issues was reflected in the classical studies of A. Smith and D. Ricardo. They formalized the problem of finance and taxes into an independent scientific direction, raised the question of the economic content of the tax. The importance of the classical works of these scientists is difficult to overestimate, however, the answer to the question of what exactly these authors understand by taxes is difficult to find explicitly in their works. However, from their detailed analysis of taxes, it is possible to

deduce some of their important characteristics. These essential characteristics include: connection with the state, the compulsory nature of the tax withdrawal, payment for state services. In the works of A. Smith, there are provisions indicating that he distinguished between the concepts of tax and duty. Almost every scientific school and direction of scientific thought during the XVIII-XIX centuries contributed to the study of the theory of taxes and taxation and, in part, to the theory of finance. A clear definition of taxes begins to take shape only at the beginning of the 19th century, since it becomes necessary to delimit taxes from other payments similar to them in some or many characteristics.

Within any particular national system (and not a theoretical construct) one has to maneuver between fairness, efficiency and administration. It is probably possible to build a fair tax system (or at least one tax), but in this case it is highly likely that such a system or tax will be ineffective or poorly administered.

Attempts to build a tax system (tax) based on the principle of efficiency lead to a loss of fairness. In reality, you always have to sacrifice something - fairness for efficiency, efficiency for fairness, or both for the sake of administration. There are a number of examples of these types of victims in the Russian tax system. One such example is the tax on personal income in Russia, when for the sake of efficiency and improving the quality of administration (reducing tax evasion and direct costs of tax collection), the principle of fairness was largely abandoned. Research in the field of optimal taxation, as a rule, focuses on the first two criteria, which are more often formalized in terms of "individual utility" and "social welfare". Modeling the relationship between tax rates and administrative costs is very difficult, so the third criterion is rarely included directly in the analysis. For theories of optimal taxation, it is characteristic to transform all three criteria into various aspects of social welfare and thereby bring them all to a certain uniform dimension. In theory, this approach is quite convenient, since it allows formulating recommendations for tax policy from the point of view of the dynamics of social welfare. At the next

stage, as an indicator (or criterion) of social welfare, a certain measure of national income is used, adjusted for the amount of labor supply, and this, it would seem, approximates the assessment of the ratio of taxes to the product or national income.

However, in most publications within the framework of the theory of optimal taxation, the required amount of tax revenues to be obtained using the optimal tax system is actually an exogenous value and is determined by the level of government spending. It should be noted that in the works of this direction, an optimal tax system is being developed for a fixed level of tax revenues, and not for calculating the value of this level. As a result, the problem of determining the volume of public goods financed by taxes arises again, but at a qualitatively different level of research. However, in some works, which, with a certain degree of conventionality, can be attributed to the theory of optimal taxation, an attempt is made to link the volume of tax revenues and government expenditures and build a model that optimizes these ratios. These works investigate the problems of endogenous growth. But the results of such studies are highly dependent on the models used, are rather abstract in nature and do not give a specific answer to the question of the optimal size of the tax burden (the share of taxes in GDP). An alternative to the theoretical approach in determining the optimal share of tax revenues in GDP is an approach that takes into account the experience of different countries, from the standpoint of comparative studies. Such works are known and are carefully studied by Russian specialists. However, it should be noted that the spread in the values of indicators for the tax burden with this approach is quite wide both in economically developed and prosperous countries, as well as in developing countries and countries with economies in transition.

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