

ECONOMIC NATURE AND PRINCIPLES OF TAXATION

Turayev Alijon Akmal o'g'li

*Teacher, Department of Investment and Innovation,
Samarkand Institute of Economics and Service, Samarkand,
Uzbekistan, e-mail: alijon.turayev@mail.ru*

Isoqulov Jonibek Shuxrat o'g'li

*Student of the Faculty of Economics
Samarkand Institute of Economics and Service*

Abstract: In this article we examine the economic nature of taxation and the basic principles underlying it. Taxation plays a key role in shaping government fiscal policy, influencing economic activity, resource allocation and social justice. The article analyzed the basic principles of taxation, including the principles of fairness, efficiency, simplicity and convenience in paying taxes, and also examined their relationships and impact on economic development.

Key words: taxation, tax principles, fiscal policy, fairness, efficiency, convenience, economic development.

Аннотация: В данной статье мы рассматриваем экономическую природу налогообложения и основные принципы, лежащие в его основе. Налогообложение играет ключевую роль в формировании бюджетной политики государства, влияя на экономическую активность, распределение ресурсов и социальную справедливость. В статье проанализировали основные принципы налогообложения, включая принципы справедливости, эффективности, простоты и удобства в уплате налогов, а также рассмотрены их взаимосвязи и влияние на экономическое развитие.

Ключевые слова: налогообложение, принципы налогообложения, бюджетная политика, справедливость, эффективность, удобство, экономическое развитие.

Introduction. Taxation is one of the main instruments of government economic policy, which has a significant impact on economic activity, resource distribution and social justice. In modern conditions, taxes are an integral part of the functioning of any state, ensuring not only the formation of the budget, but also the regulation of economic processes.

However, to understand the essence and role of taxation, it is necessary to consider its economic nature and the principles underlying it. This will make it possible to understand not only the technical side of the tax process, but also its impact on the economy as a whole.

In this article we will analyze the economic nature of taxation and identify the basic principles that determine its functioning. Particular attention will be paid to the role of the tax system in shaping the state's budget policy, ensuring fairness and efficiency of taxation, as well as the influence of these principles on the economic development of the country.

Understanding the economic nature and principles of taxation is important not only for specialists in the field of economics and finance, but also for a wide range of society, since taxes affect every citizen and organization, influencing their behavior and decisions.

Main part. In the modern world, taxation plays a key role in the economic life of every state. Taxes are an integral part of our daily lives, influencing the distribution of resources, levels of economic activity and social justice. In this part of the article, I want to take a closer look at the economic nature of taxation and identify the basic principles that underlie it.

Initially, you should pay attention to the role of taxes in the economy. Taxes are not just a source of revenue for the state, but also perform a number of other important functions. They help fund government programs and services, maintain infrastructure, provide social programs, and protect the economy from crises.

The next important aspect is the functions of taxes. The tax system performs not only a fiscal function, but also a regulatory, redistributive and stimulating one. This means that through taxes the state can influence economic activity, regulate consumption and investment, and also provide social protection for the population.

Now let's move on to the basic principles of taxation. The principle of fairness plays a key role in building a tax system. It includes progressive, proportional and regressive taxation, and must ensure equality before the law and social justice.

The principle of efficiency is also necessary to ensure economic growth and development. The tax system must be able to stimulate entrepreneurship, investment and innovation, and ensure the efficient allocation of resources in the economy.

In addition, the principle of simplicity and convenience in paying taxes plays an important role in ensuring the effective functioning of the tax system. The simpler and clearer tax procedures are for taxpayers, the fewer errors and disputes arise, which helps increase budget revenues and reduce administrative costs.

Finally, the principle of neutrality is important to ensure the rational use of resources and prevent distortions in the economy. The tax system should not distort the decisions of economic agents and should be aimed at ensuring maximum efficiency and effective functioning of market relations.

So, the economic nature and principles of taxation play an important role in shaping the economic policy of the state and ensuring its stable development.

Understanding these principles and applying them to the tax system helps ensure fair and efficient taxation that promotes economic growth and social stability.

While researching the topic, we identified the following problems and expressed our scientific proposals to them, which include:

1. Lack of transparency and complexity of the tax system:

Problem: The plethora of taxes, exemptions, exceptions, and complex procedures can leave taxpayers confused about their responsibilities and options.

Scientific solution: Carrying out tax reform to simplify the tax system, reduce the number of tax rates and benefits, and increase the transparency of taxation processes.

2. Inefficient use of tax resources:

Problem: Misuse of collected tax funds, corruption and insufficient control over budget expenditures.

Scientific solution: Introduction of mechanisms for monitoring and assessing the effectiveness of public spending, strengthening audit and financial control.

3. Tax pressure on business and economic growth:

Problem: High tax rates and ineffective tax policies can create barriers to business development and economic growth.

Scientific solution: Carrying out tax reforms in order to reduce the tax burden on entrepreneurship, stimulate investment and develop small and medium-sized businesses.

4. Violations of tax discipline and tax evasion:

Problem: The prevalence of tax evasion and undeclared income, which leads to a decrease in budget revenues and uneven tax burden.

Scientific solution: Implementation of measures to combat tax violations, improvement of the tax administration system, automation of the processes of collecting and analyzing tax reporting.

Conclusions and offers. Taxation is an integral part of the economic system of any state, it provides financing for government needs, regulates economic activity and promotes social justice.

The basic principles of taxation, such as fairness, efficiency, simplicity and convenience in paying taxes, are fundamental to building a fair and efficient tax system. To improve the tax system, it is necessary to carry out tax reforms taking into account the following proposals:

- Simplification of the tax system by reducing the number of tax rates and benefits, which will increase the transparency and clarity of taxation for taxpayers.
- Reducing the tax burden on entrepreneurship and investment to stimulate economic growth and business development.

- Implementation of measures to combat tax violations and evasion, such as improving the tax administration system, automating the processes of collecting and analyzing tax reporting.

- Development of mechanisms for monitoring and assessing the effectiveness of public spending to prevent misuse of tax resources and corruption.

Overall, the implementation of these proposals will help improve the economic efficiency, fairness and transparency of the tax system, which contributes to stable economic development and the well-being of society.

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