

STATE TAX OF POLITICS MAIN DIRECTION MARKET RELATIONSHIPS  
DECISION TO FIND DIRECTED SERIES SCIENTIFIC BASED ON TAXES  
CURRENT REACH AND THAT'S IT THROUGH THERE IS TAX SYSTEM  
FUNDAMENTALLY AGAIN ORGANIZE REACH

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**Abstract:** In this article In the tax policy strategy, the main directions and measures of tax-related economic relations intended for a certain longer period are expressed. This, in turn, is directly related to the scientifically based tax concept.

**Key words:** Tax policy, tax concept, tax policy in the context of the global financial and economic crisis, tax policy strategy, tax policy tactics, tax policy directions, world tax policy.

The achievement of independence of our republic required the formation of its own independent tax system. Based on this, since the first years of independence, reforms aimed at forming an independent tax system have been consistently implemented, and as a result of these reforms, a somewhat unique tax system has been formed in our republic. The formation of a unique tax system can be recognized as the result of tax policy. Based on the form of statehood of our republic, national taxes and local taxes and levies aimed at forming revenues of local budgets are applicable in our republic. The distribution of taxes between budgets is strengthened by the Tax Code of the Republic of Uzbekistan, according to which it is strictly determined that each type of tax applicable in the tax system of our republic falls into one or another budget. Also, in accordance with the decision of the Cabinet of Ministers, some national taxes may be fully attached to local budgets, or revenues from them may be distributed between republican and local budgets. This system has been effectively used in practice for several years to eliminate the deficit of local budgets.

At this point, it is necessary to pay special attention to the important procedures of taxation of legal entities. In the tax legislation of our republic, in addition to the general system of taxation, there are special procedures for taxation that provide for the payment of one tax instead of all existing taxes. This procedure is intended for:

- trade and catering establishments;
- small business entities using the simplified taxation system;
- enterprises producing agricultural goods;
- legal entities specializing in holding lotteries, totalizers and other games based on risk;
- legal entities engaged only in certain types of business activities (billiard rooms, short-term car storage facilities, children's gaming machines).

The uniqueness of the procedure for taxing legal entities should be recognized as an important feature of the tax system of our country. Because according to the tax legislation of our republic, today the important sectors in the economy of our country are being taxed according to a special order. Also, as important features of the tax system of our country, it is possible to mention the benefits provided to taxpayers. In particular, the benefits aimed at stimulating export activity, stimulating foreign investments, taking into account the social conditions of the population can be cited as their expression. In the economic literature, two directions are studied as the main directions of tax policy: tax policy for enterprises and organizations and tax policy for different social groups of the population.

In the first years of the independence of our republic, the main direction of the state tax policy was the introduction of a number of scientifically based taxes aimed at determining the market relations and thereby fundamentally reorganizing the existing tax system. The next direction of the tax policy focused on the organization of relevant institutions that implement tax relations in order to ensure effective implementation of the introduced taxes. In particular, at first, the General Tax Department was established under the Cabinet of Ministers, but by 1994, this department was transformed into the State Tax Committee and its regional divisions were established. It can be seen that at the first stage of the transition to a market economy, tax policy focused mainly on organizational aspects, that is, the introduction of taxes and the formation of relevant institutions that directly implement tax policy. One of the main features of the tax policy in this period is that taxes became more fiscally important, that is, more attention was paid to the formation of state budget revenues.

In the experience of world tax policy, great attention is paid to the following areas of taxation:

1) to create as much economic conditions as possible for enterprises and organizations adapted to different forms of ownership, to help them enter the market relations in every way;

2) to provide the state with the necessary financial resources for the fulfillment of social and necessary tasks of the state;

3) participation in the organization of new socio-economic factors in the conditions of the market economy, providing employment to the unemployed, helping the economically disadvantaged;

4) to seek and ensure the possibility of maintaining the standard of living of the population at the necessary level, periodically increasing the minimum non-taxable income. Taking into account the information of the "consumer basket".

Today, as the important directions of the tax policy of our republic, it is possible to mention the improvement of taxation of legal and individual incomes, ensuring the efficiency of indirect taxation, paying more attention to resource taxes, achieving the simplicity of the tax system, and optimizing state expenditures. In the process of improving the tax system in our republic, it is often emphasized that special attention should be paid to consistently reducing the tax burden on business entities. First of all, it is important to reduce the weight of direct taxes collected from their income. As a result of this, in exchange for the increase in the share of funds at the disposal of enterprises, it is possible to increase the amount of its working capital and maintain its optimal level, to modernize production, to make more investments in order to increase its efficiency, and to further stimulate the work of employees. will give.

The task of reducing tax rates and continuing the concept of gradual transition from a three-tiered system to a two-tiered system of personal income taxation is a priority for improving the taxation of individual incomes. The consistent reduction of the tax burden on direct taxes proves the effectiveness of the tax policy, as well as the trend of a steady decrease in their revenue relative to GDP. The priority in improving the tax system is focused on indirect taxation. Indirect taxes, being additional to goods, ultimately do not directly affect the financial situation of the producer and do not hinder the development of production. Resource taxes play an important role in the use of natural resources and preservation for future generations in a market economy, as a practical tool that ensures the efficient use of land, water and other natural resources. One of the important areas of improvement of the taxation system is regulation of the tax system, reduction of types of taxes, simplification of the calculation mechanism and reduction of payment periodicity. One of the most important tasks in the development of tax policy measures is the adequacy of tax revenues for the timely and

planned financing of public expenditures. This, in turn, requires the policy of reducing the tax burden to be combined with measures to optimize the expenditure part of the budget.

In conclusion, we can say that tax policy in our republic is developed and implemented by specially authorized bodies of the state. Each tax authority has special powers, and each of them uses these powers to effectively carry out their activities. All authorities, including the legislative, executive and judicial authorities, work together as competent bodies, and the State Tax Committee performs important tasks in the implementation of the tax policy. As mentioned above, tax policy is carried out by the state, that is, by its authorized bodies. If these competent bodies are considered from the point of view of the type of authority, they are divided into legislative, executive and judicial authorities. In some cases, there are opinions that the tax policy of the state is conducted by the State Tax Committee. In practice, tax policy is implemented in a complex manner as an integral part of the activities of all branches of state power: Legislative, Executive and judicial authorities.

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