

EVOLUTIONARY ANALYSIS OF THE IMPACT OF THE TAX BURDEN
ON THE ACTIVITIES OF TAXPAYERS IN THE REPUBLIC OF
UZBEKISTAN

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Abstract: The article theoretically examines the importance of the indicator of the tax burden in the economy, the problems of its determination, various opinions of domestic and foreign scientists on determining the optimal levels of the tax burden in the economy, scientific conclusions and proposals are formulated, and directions for calculating the tax burden in legal entities and individuals are provided.

Keywords: tax burden, optimal tax burden, tax rates, state budget expenditures, Laffer curve, land tax, real estate, local budget revenues, local taxes, resource taxes, tax, budget, tax rate, tax report, tax receipts, tax benefits.

Аннотация: Мақолада иқтисодиётда солиқ юки кўрсаткичининг аҳамияти, уни белгилаш муаммолари, иқтисодиётда солиқ юкининг оптимал даражаларини белгилаш бўйича маҳаллий ва хорижий олимларнинг турли қаршлари назарий жиҳатдан ўрганилган ҳамда илмий хулоса ва таклифлар шакллантирилган, шунингдек, юридик ва жисмоний шахсларда солиқ юкини ҳисоблаш йўналишлари назарда тутилган.

Калит сўзлар: солиқ юки, оптимал солиқ юки, солиқ ставкалари, давлат бюджети харажатлари, Лаффер эгри чизиғиер, ер солиғи, кўчмас мулк, маҳаллий бюджет даромадлари, маҳаллий солиқлар, ресурс солиқлари, солиқ, бюджет, солиқ ставкаси, солиқ ҳисоботи, солиқ тушумлари, солиқ имтиёзлари.

Аннотация: В статье теоретически изучена важность показателя налоговой нагрузки в экономике, проблемы его определения, различные мнения отечественных и зарубежных ученых по определению оптимальных уровней налоговой нагрузки в экономике, сформулированы научные выводы и предложения, а также предусмотрены направления расчета налоговой нагрузки в юридические и физические лица.

Ключевые слова: налоговое бремя, оптимальное налоговое бремя, налоговые ставки, расходы государственного бюджета, кривая Лаффера, земельный налог, недвижимость, доходы местного бюджета, местные налоги, налоги на ресурсы, налог, бюджет, налоговая ставка, налоговый отчет, налоговые поступления, налоговые льготы.

Introduction: In recent years, in developed countries and leading international financial institutes, scientific research centers, the issues of improving the mechanisms of taxation, in particular, improving the mechanisms for reducing the tax burden, reducing tax debt, and developing the optimal ways of calculating the mechanism and amount of fines for non-payment of taxes on the due date are extensive. special attention is paid to comprehensive scientific research.

Analysis of literature on Mazu

The most common and popular scientific interpretation of the impact of the tax burden on economic entities is the idea that members of society exchange various services of the state. This doctrine, which is called atomistic theory in science, was developed in France in the XVII-XVIII centuries. The founders of the atomistic theory were S. Vauban, S. Montesque and others. According to the priority idea underlying this doctrine, it is recognized that the members of the society should give a certain part of their income to the state because the state has created the necessary conditions for the citizens to live peacefully. At that time, one of the founders of theoretical teaching Sh. Montesque argues that the applicable tax burden should be optimized as much as possible. According to the scientist who lived in ancient times, "if citizens have to hand over a certain part of their income to meet the needs of the state, then there should be such a proportional proportion between the parts of the income collected for the benefit of the state and later left by the taxpayer, so that the citizens who are freed from the tax burden in the future to have guaranteed conditions to the extent necessary for free use of their respective incomes" [1].

One of the scientists who contributed to the further development of atomistic theory was James Mill. According to this thinker from England, every person living in the society must pay a certain part of his income to the state budget because the state has created the necessary conditions for him to live a peaceful and peaceful life. D. Mill advocates the idea of introducing a minimum amount of untaxed income necessary for a person to live a life worthy of the name of a human being. When thinking about progressive taxation, James Mill writes: "Taking large amounts of tax on relatively large amounts of income leads to a celebration of injustice, because in such a situation, the state forces man to work harder than other economic entities, to save his earned income, to be active and enterprising. punishes for being inclined to show. A fair and rational legislation should not allow this" [2].

A.V. According to Bryzgalin: the tax burden is a generalizing indicator, which is determined by the ratio of the total amount of tax collections to the total national product [3].

According to V.G.Panskov and V.Kynyazev, the ratio of the amount of taxes paid to the gross domestic product (GDP) is used to determine the country's income and tax burden [4].

T. Malikov "tax weight (burden) is the most generalized indicator that characterizes the role of taxes in the life of the state and society. A measure derived from the current model of the market economy, indicating the weight of tax deductions in the total volume of production and income. It is determined by the ratio of tax collections to the total national product"[5].

B. Israilov defined it as follows: "Tax burden is the ratio of the sum of all taxes and payments paid by an economic entity or citizens to the state or local budget and various funds at a fixed rate and order to the payer's work volume, level or other tax object" [6].

U. Radjapov believes that "the tax burden is the ratio of the collected tax amount to the value of the tax object, which indicates how much the taxpayer pays for the value of his property" [7].

Q. Yakhyoev said that the tax burden is "paid by the payer to the budget from the sum of all taxes and fees. The tax burden is taken in relation to profit or total income"[8].

R. Adilchaev, M. Abishov and G.Qaipnazarova's tax burden represents how much of the value created or found as a result of taxpayers' economic activity is directed to the budget and other funds as mandatory payments[9].

Sh. Turaev gives the following definition: "when calculating the tax burden on economic entities, it is appropriate to determine the ratio of all taxes, payments and deductions paid to the state budget by the economic entity to the added value of the economic entity." As can be seen from the above definitions, the tax burden is defined at the macro and micro level. Sh.Turaev expressed his opinion about the level of study of the tax burden in his studies and explained it as follows: "Tax burden determination in economics is carried out in two directions. That is, it is determined at the macro and micro level" [10]

Based on the above points, we can say that it is impossible to accurately and optimally determine the tax burden indicator for the same country or taxpayers, it can only be determined empirically.

Analysis of literature on Mazu

The evolutionary analysis of the impact of the tax burden on the activities of taxpayers in the Republic of Uzbekistan involves the study of historical and current trends in taxation and its impact on the behavior of taxpayers. This includes the analysis of data on tax revenues, tax rates, tax obligations and behavior of taxpayers over time,

as well as the study of the institutional and legal framework that forms the tax system in Uzbekistan.

The impact of the tax burden on economic activity and growth in Uzbekistan is complex and multifaceted. On the one hand, taxes can serve as a source of revenue for the government, which can then be used to finance public services and infrastructure projects that support economic growth. On the other hand, it is no secret that high tax rates or excessive tax compliance requirements can discourage entrepreneurship, reduce investment, and hinder economic growth.

When it comes to the factors that influence taxpayers' decisions about how much tax to pay and how much to pay, several factors come into play. The size and complexity of the tax system for businesses, the level of tax rates and the level of corruption can affect tax compliance. In addition, factors such as the quality of public services, ease of doing business, and availability of financing also influence taxpayer behavior. These factors may be different in different sectors and regions of Uzbekistan. For example, rural areas may have limited access to information about tax laws and regulations, and the government's ability to enforce tax laws may be weaker than in urban areas. Similarly, tax compliance in some sectors, such as construction or agriculture, can be more difficult due to the nature of the work and the prevalence of informal business practices. Understanding the various factors influencing the behavior of taxpayers in Uzbekistan is important for policymakers who want to design effective tax policies that balance the need for revenue to stimulate economic growth and development.

The tax burden on business entities and individuals in Uzbekistan has undergone significant changes over the past few decades. After gaining independence from the Soviet Union in 1991, Uzbekistan implemented a series of tax reforms aimed at modernizing the tax system, improving tax collection, and creating a business-friendly environment. One of the most important changes in recent years has been the introduction of a simplified taxation system for small business entities. This system offers simplified tax reporting requirements and lower tax rates for small businesses with annual revenues below certain thresholds. The purpose of this reform was to stimulate entrepreneurship and encourage the growth of small businesses, which are seen as an important factor in economic development. In addition, Uzbekistan has reduced corporate income tax rates in recent years, from 16 percent to 14 percent in 2020. The government also introduced tax incentives for certain sectors such as agriculture and tourism. economy and attraction of foreign investments.

In general, these tax reforms helped reduce the tax burden on business entities and individuals in Uzbekistan and contributed to economic growth. However, challenges

remain in terms of ensuring effective tax collection and reducing the spread of informal economic activities, which may limit the impact of tax policy on economic development.

In addition, while the tax burden on some businesses and individuals has decreased, the impact of the COVID-19 pandemic on the economy has led to the introduction of new taxes and fees in Uzbekistan, such as new property taxes and fee increases. some public services. It remains to be seen how these changes will affect economic activity and growth in the long run.

There are several factors that can influence taxpayers' decisions about how much to report and pay taxes, and these factors can vary across sectors and regions of Uzbekistan. Some of the key factors that can influence taxpayers' decisions are:

Tax rates and incentives: Taxpayers are more likely to comply with their tax obligations if the tax rates are reasonable and there are incentives for compliance such as tax credits or deductions. Conversely, high tax rates and lack of incentives can lead to tax evasion or avoidance.

Enforcement and Penalties: Taxpayers are more likely to comply with their tax obligations if they believe that the tax authority is capable of detecting and imposing penalties for violations. Perceptions of fairness and consistency in implementation may also influence compliance.

Perceptions of government performance: Taxpayers may be more willing to comply with their tax obligations if they believe that the government is using tax revenues effectively and efficiently and if they perceive the government as legitimate and trustworthy. **Informal Economy:** In sectors where informal economic activity is prevalent, taxpayers may be less likely to comply with their tax obligations due to a lack of trust in the government and the perception that taxes are unfair. **Area-specific factors:** Factors such as economic development, access to information and resources, cultural norms and history may also influence taxpayers' tax compliance decisions in different regions of Uzbekistan. It is important to note that the factors influencing tax compliance can be complex and multifaceted and may vary depending on the specific context. Policymakers in Uzbekistan should consider these factors when developing tax policies and strategies that promote compliance and support economic growth.

There are a number of factors that can influence taxpayers' decisions about how much to report and pay taxes, and these factors can vary across sectors and regions of a country such as Uzbekistan. Some of the key factors that can influence taxpayers' decisions are:

Tax rates and incentives: Taxpayers are more likely to comply with their tax obligations if the tax rates are reasonable and there are incentives for compliance such

as tax credits or deductions. Conversely, high tax rates and lack of incentives can lead to tax evasion or avoidance.

Taxpayers are more likely to comply with their tax obligations if they believe that the tax authority has the ability to detect violations and impose penalties. Perceptions of fairness and consistency in implementation also influence compliance.

Taxpayers are more likely to be willing to pay taxes if they believe that the government is using tax revenues effectively and efficiently, and if they perceive the government as legitimate and trustworthy.

In sectors where informal economic activity is prevalent, taxpayers are less likely to comply with their tax obligations due to a lack of trust in the government and the perception that taxes are unfair. Factors such as economic development, access to information and resources, cultural norms and history may also influence tax compliance decisions of taxpayers in different regions of Uzbekistan. Industry-specific factors: Tax compliance in different industries, such as complex tax rules, high compliance costs, or difficulties in tracking revenue flows. There will be various problems to do. Individual taxpayers' values and attitudes toward taxes also influence compliance behavior, such as their sense of civic duty or desire to minimize risk.

It should be noted that the factors influencing tax compliance can be complex and multifaceted and may vary depending on the specific context. Policy makers in Uzbekistan should take these factors into account when developing strategies that promote tax policy and legislation compliance and support economic growth.

Improving the tax burden in Uzbekistan requires a comprehensive approach that covers both tax policy and administration. Here are some potential strategies to consider when developing:

Simplifying tax rules: Complex tax rules can make compliance difficult for taxpayers and create opportunities for non-compliance. Tax simplification can reduce compliance costs for businesses and individuals and facilitate compliance by tax authorities.

Conclusions and suggestions:

To sum up, tax burden indicators are one of the main factors in the development of tax, investment and social policy of the state. For example: the tax burden on the country's economy is the result of the state tax policy and represents the qualitative description of any tax system. At the same time, the level of taxes is determined, on the one hand, by the efficiency of social production, and on the other hand, by the amount of the state's need for financial resources. Therefore, reducing the burden of the tax burden is primarily related to the reduction of public expenditure;

the state is based on the tax burden indicator when developing its social policy, and it serves as the main source for it;

the results of the research show that there is no clear single methodology for calculating the tax burden indicator on economic entities. To calculate and analyze it, it is necessary to rely on several methods.

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