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## ХУДУДЛАРДА СОЛИҚЛАРНИ ТАЪСИРЧАНЛИГИНИ ОШИРИШНИНГ ИЖТИМОЙ-ИҚТИСОДИЙ ЁНДОШУВЛАРИ

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**Аннотация.** Мақолада мамлакатимиз иқтисодиётида солиқларнинг ўрни, унинг аҳамияти, худудларда солиқларнинг таъсирчанлигини ошириш йўналишлари, солиқларнинг ижтимоий-иқтисодий жиҳатлари, худудларда солиқ таъсирчанлигини оширишда хорижий ва маҳаллий олимларнинг илмий-назарий қарашлари таҳлил қилинди.

**Калит сўзлар:** солиқ, худуд, таъсирчанлик, солиқ юки, иқтисодиёт, солиқ тизими, бюджет, субъект, молия, дарамад, тадбиркорлик.

# СОЦИАЛЬНО-ЭКОНОМИЧЕСКИЕ ПОДХОДЫ К ПОВЫШЕНИЮ ЭФФЕКТИВНОСТИ НАЛОГООБЛОЖЕНИЯ В РЕГИОНАХ

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**Аннотация.** В статье проанализирована роль налогов в экономике нашей страны, ее значение, направления повышения эффективности налогообложения в регионах, социально-экономические аспекты налогов, научно-теоретические взгляды зарубежных и отечественных ученых на повышение налоговой эффективности в регионах.

**Ключевые слова:** налог, территория, влияние, налоговое бремя, экономика, налоговая система, бюджет, подтекст, финансы, дарамад, предпринимательство.

## SOCIO-ECONOMIC APPROACHES TO INCREASING THE EFFECTIVENESS OF TAXES IN THE REGIONS

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**Annotation.** The article analyzed the role of taxes in the economy of our country, its importance, directions for increasing the effectiveness of taxes in the regions, socio-economic aspects of taxes, scientific-theoretical views of foreign and domestic scientists in increasing tax efficiency in the regions.

**Keywords:** tax, territory, influence, tax burden, economy, tax system, budget, subtext, finance, daramad, entrepreneurship.

The development of economic activity in any territory is directly influenced by tax relations. Therefore, it is important to organize and manage them correctly. In particular, it should be noted that the effect of the reforms carried out today in the liberalization of the economy of our country largely depends on the extent to which the current tax system is managed.

The real essence of taxes, through the Coordination of the activities of economic subjects, is reflected in the place of their functions in the development of society. In the structure of the financial and budgetary system of the state, taxes are a financial category, fully reflecting in itself the process of carrying out the tasks assigned to them, as well as the factors affecting it, which are controlled through the financial and tax policy. The importance of taxes in the economy of the territory is manifested as a complex of activities related to the calculation and payment of taxes.

Coordination of tax effectiveness in the territory is a complex, multifactorial and large-scale process of influence, which ensures the solution of economic and social issues placed before society through the directions and mechanisms of influence on the subjects of this relationship. It is this role of taxes that, according to the needs of the state, is objectively considered a priority strategic aspect of the effectiveness of the tax system.

The tax mechanism should perform the following tasks in the conditions of a market economy, taking into account its economic importance, as the main means of managing the economy by the state:

- positive impact on the formation and development of market relations. This task is based on the development of a multi-axis economy in our country, ensuring the state protection of private property.

- to provide the same opportunity for all taxpayers, regardless of the organizational and legal form of ownership and economic activity. In this regard, it requires the universalization of tax effectiveness. In addition, the existing tax efficiency should provide the taxpayer with the opportunity to develop normatively, regardless of the area of economic activity and the branch of the economy.

- regulation of entrepreneurial activity of legal entities and individuals. Tax impressiveness implies a certain degree of economic impact on their economic activities by making tax exemptions and levying fines.

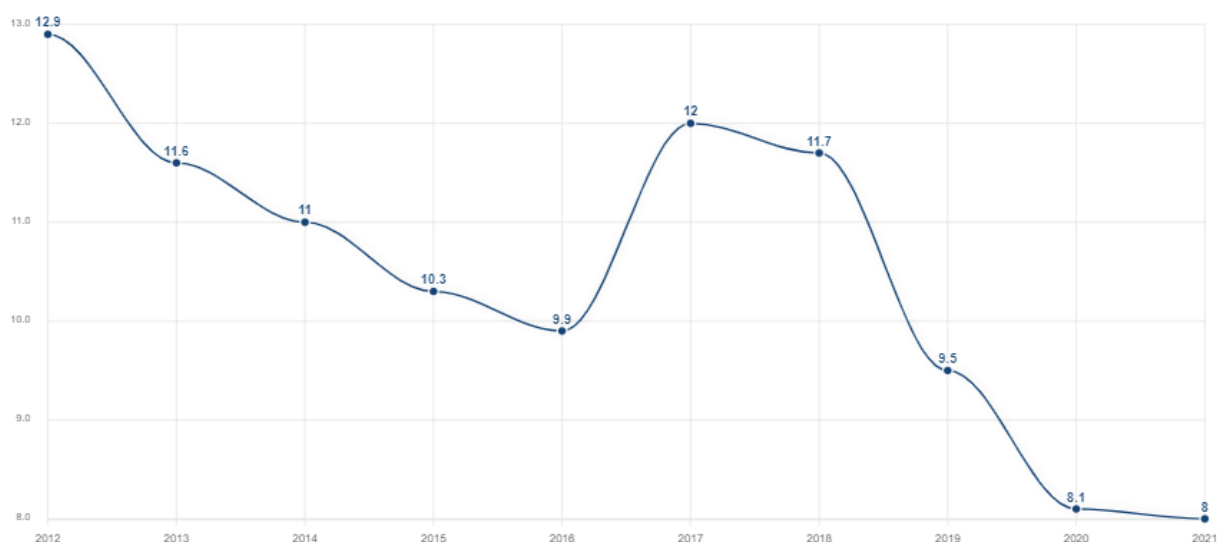
- promotion of foreign economic activity as well as exports. This task of tax influence should include benefits for the further development of foreign economic activity, the wider involvement of foreign investments in the country's economy and the adequate promotion of product exports in order to reach the international market.

- to influence the activities of taxpayers by granting them some benefits during a certain period and imposing fines at the time of necessity. Through the positive or negative impact of tax influencers, Universal growth is ensured in the country.

When charging taxes, it is important that they are scientifically and practically justified. The effectiveness of the tax mechanism is manifested in the process of performing multifaceted category tasks on the way to the development of the country.

During the period of further deepening reforms in our country, the role of taxes increased, which became the most important economic mechanism. The tax system and its mechanism of action - in the context of market relations-determine exactly the success of entrepreneurial activity and economic changes in the country.

Some experts attribute the effectiveness of the tax system to the contribution of taxes in GDP. Experts in another group recommend calculating the tax burden by combining all payments. In this case, deductions to extra-budgetary funds and the volume of sales of products are also included in the structure of the tax burden.



**Figure 1. Share in GDP of net taxes on production and imports<sup>1</sup>**

Describing the degree of distribution of tax effectiveness to members of society, it can be said that most taxes on production, in particular indirect taxes, are included in the composition of the cost of goods, and ultimately fall on the consumer as a result. The tax burden of the population, the tax potential per capita, can be determined in relation to the average per capita income received.

On this basis, when calculating the tax potential of the entire country, calculating the tax burden as a set of all tax amounts and insurance contributions, when calculating the tax burden,

<sup>1</sup> <https://siat.stat.uz/reports-filed/2758/line-data>

it is proposed to include in the tax burden ratio of the amount of all taxes per sum, as well as the tax burden balance, the gross value added percentage, which.

The methodology for calculating the tax burden considered above as a tax share in GDP is quite simple and understandable. Therefore, it is widely used in foreign countries. At the moment, this methodology does not allow to study the level of tax efficiency in the microdistrict by comparing it to enterprises belonging to different production sectors and different sectors of the economy.

Insurance contributions paid by business entities to extra-budgetary funds are mandatory payments and have a tax nature. Therefore, it is necessary to take them into account when calculating tax influencers.

From the point of view of ensuring economic liberalization, the most favorable level of taxation assumes such a total tax on legal entities and individuals that taxes become a factor in ensuring entrepreneurial and investment activities, as well as the necessary volume of budget revenues at the same time, without having a negative impact on the standard of living of the population, but

The effectiveness of the tax burden in the development of entrepreneurial activity is indisputable. Its effect can be negative or positive, as it looks mummy. When the tax burden is aggravated, entrepreneurial activity slows down, even, in general, it can stop. On the contrary, the relative relief of the tax burden leads to the activation of entrepreneurial activity. But it is not advisable to interpret the easing of the tax burden as the only reason for the development of entrepreneurship.

In addition to it, the relief of the tax burden also has its own logical limit, which is largely due to the volume of expenses that must be made from the state budget. In this regard, in our view, in order to further develop entrepreneurial activity in the regions in the conditions of Uzbekistan, it is necessary not to further alleviate the tax, but to consider the redistribution of the tax burden contained in the existing structure between the sectors of the economy as an urgent issue.

From the theoretical foundations of taxation, the implementation of tax policies requires the selection of the optimal option in this regard. In particular, it will be necessary to take into account the influencing factors of tax effectiveness. They include factors such as: the general economic situation, characterized by growth rates in the territory or a decrease in production; the level of inflation; the monetary policy of the territory; the dynamics of structural changes in the sectors of the economy .

The increase in the taxation rate is considered a factor that leads to a decrease in the savings of the private sector in the territory. Just as foreign investment also decreases with increasing

taxation or does not depend on it while being favorable. The outflow of capital to a greater extent is caused precisely by the growth of taxes.

In conclusion, the revenue of taxes on the local budget increases to a certain limit as rates increase, and then begins to decrease. The growth of tax revenue to the budget is characterized by a change in the level of taxation. The tax rate at the maximum level of investments ensures the maximum level of tax revenue. Thus, when implementing a tax policy, it will be necessary to choose priority (maximum budget replenishment or maximum investment level).

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