

## ISSUES REGARDING THE IMPROVEMENT OF THE INDIRECT TAXES MECHANISM

Sh. N. G'afforov

Toshkent davlat iqtisodiyot universiteti mustaqil izlanuvchisi  
O'zbekiston Respublikasi Oliy Majlisi Senatning

E. F. Gadoyev

Byudjet va iqtisodiy islohotlar masalalari qo'mitasi raisi i.f.n, professor

### Abstract

In this article, a comprehensive study of the mechanism of taxation of indirect taxes, a scientific proposal for improving the mechanism of taxation and effective tax administration and practical recommendations are highlighted.

**Keywords:** State budget, tax burden, tax rate, solvency, direct and indirect taxes, value added tax, excise and customs duties, economic growth.

### Introduction

Today, in our country, targeted and effective use of budget funds and ensuring their targeting are considered as an important factor in the development of the country's economy and the implementation of social tasks. Effective use of the country's state budget funds, increasing their efficiency and forming and stabilizing the existing financial system is one of the main conditions for economic growth.

It should be noted that in the implementation of budget policy in our country, it is necessary to implement its revenues according to the established plan and ensure the effectiveness of tax mechanisms. In this regard, the improvement of the tax system in the country is one of the important directions of the state economic policy. Indirect taxes are one of the main sources of budget revenue, and it is important to increase their efficiency.

The role of indirect taxes in the formation of budget revenues of countries in the world is different. In many countries, the contribution of indirect taxes, in particular the share of value added tax (VAT), is considered. In the history of the development of the tax system aimed at the formation of state budget revenues, the introduction of value-added tax is considered one of the most important discoveries in this direction in the second half of the 20th century[2]. This shows the relevance of improving the administration of indirect taxes.

Research is being conducted in international practice aimed at improving the administration of indirect taxes. The issues of digitalization of the mechanism for calculating indirect taxes, digital tax, taxation of digital financial assets to value-added tax, analysis of the effectiveness of these taxes are relevant areas of research in this regard.

Improving the administration of indirect taxes in the Republic of Uzbekistan on the basis of international experience remains an urgent issue today. In accordance with the amendment to the Tax Code of the Republic of Uzbekistan, the task is to reduce the value added tax rate from 15% to 12% from January 1, 2023[3]. Effective implementation of this task requires the



implementation of scientific research aimed at increasing the tax base of indirect taxes, ensuring the mutual compatibility of accounting and accounting data in the hicobification of colics.

### Literature review on the subject

Indirect taxes are one of the main sources of budget revenue, and it is important to increase their efficiency.

Let's talk about the essence of indirect taxes: *Indirect taxes* are taxes collected during the sale of goods and services, which mainly consist of value-added tax (VAT) and excise tax and customs duties.

A number of theoretical and methodological issues related to the improvement of accounting and administration of value-added tax in the structure of indirect taxes were discussed by foreign economists, including K. James, Julia Kagan, L.I. Goncharenko, I.A. Mayburov, A.A. Abakulova, M.M. Shadurskaya, V.A. Krasnisky, N.Z. Zotikov, E. References[edit]

Some aspects of the administration of indirect taxes have been studied in the scientific works of economists of the republic E.F. Gadoev, Sh.A. Toshmatov, T.S. Malikov, N.H. Khaidarov, U.V. Gafurov, B.E. Toshmuradova, N.R. Kuzieva, Z.N. Kurbanov, K.R. Hotamov, N.B. Ashurova, K.M. Misirov, J.J. Urmonov, I.M. Niyazmetov, S.K. Khudoykulov, F.I. Isaev, U.Kh. Normurzaev[6]. In these scientific works, the mechanism of taxation of indirect taxes has not been comprehensively studied. In particular, in the scientific work of K.R. Khotamov investigated the problems of accounting, analysis and taxation of indirect taxes[6] H.A. Yangibaev covered the issues of improving the mechanism of calculation and collection of direct taxes.

It should be noted that a number of fundamental reforms have been carried out in the country regarding the collection of indirect taxes and the improvement of the tax system in the formation of state budget revenues, and a number of legal acts have been adopted.

Decree of the Republic of Uzbekistan dated December 28, 2023 No. ZRU-891 "On amendments and addenda to some legislative acts of the Republic of Uzbekistan in connection with the adoption of the Main Directions of Tax and Budget Policy for 2024" dated December 30, 2022 "Amendments and additions to some legislative acts of the Republic of Uzbekistan in connection with the adoption of the Main Directions of Tax and Budget Policy for 2023 and Laws of the Republic of Uzbekistan dated December 30, 2022 No. ZRU-812 and dated December 30, 2022 No. ZRU-813 "On the State Budget of the Republic of Uzbekistan for 2023"[2], Presidential Decree of April 8, 2022 No. UP-101 "On next reforms to create conditions for sustainable economic growth through improving the business environment and developing the private sector", dated December 30, 2022 No. UP-287 " Decrees of June 28, 2022 No. UP-162 "On measures to create favorable conditions for business during the reform of tax administration", September 4, 2023" Implementation of the tasks set at the open dialogue of the President of the Republic of Uzbekistan with entrepreneurs in 2023 Decrees of the Republic of Uzbekistan "On measures to ensure the implementation of the Law of the Republic of Uzbekistan" On the State Budget of the Republic of Uzbekistan for 2023 "were adopted" dated December 30, 2022 No. PP-471 "On measures to ensure the implementation of the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2023".

The purpose of fulfilling the tasks set out in all the above legal acts is aimed at reducing the tax burden of business entities and simplifying business by simplifying the requirements of tax legislation and creating favorable conditions for the effective introduction of new tax administration tools.

At the same time, it should be noted that in the speeches of the President of the Republic of Uzbekistan Shavkat Mirziyoyev at the meeting of the Legislative Chamber of the Oliy Majlis and the Senate of Oliy Majlis on November 18-20 of this year[4] there was a need to create a system in which the participation of deputies in the preparation of investment programs would take into account, as well as to increase the financial capacity of the regions from next year to increase the payment of land, property and turnover taxes Separately, he dwelt on the proposal to leave at least 50% of the full income tax in the district and the city itself.

On the basis of the implementation of significant changes in such tax policy, an increase in the revenues of local budgets of the regions of the republic and the development of their infrastructure will be ensured.

### Research Methodology

The methods of scientific study of the topic, historical logic, systematic analysis, statistical analysis and scientific abstraction in the process of analysis and research are used. The article presents scientific proposals and practical recommendations in accordance with the position of Islamic finance in the modern world financial market, the place and significance of Islamic finance in the national economy of the country.

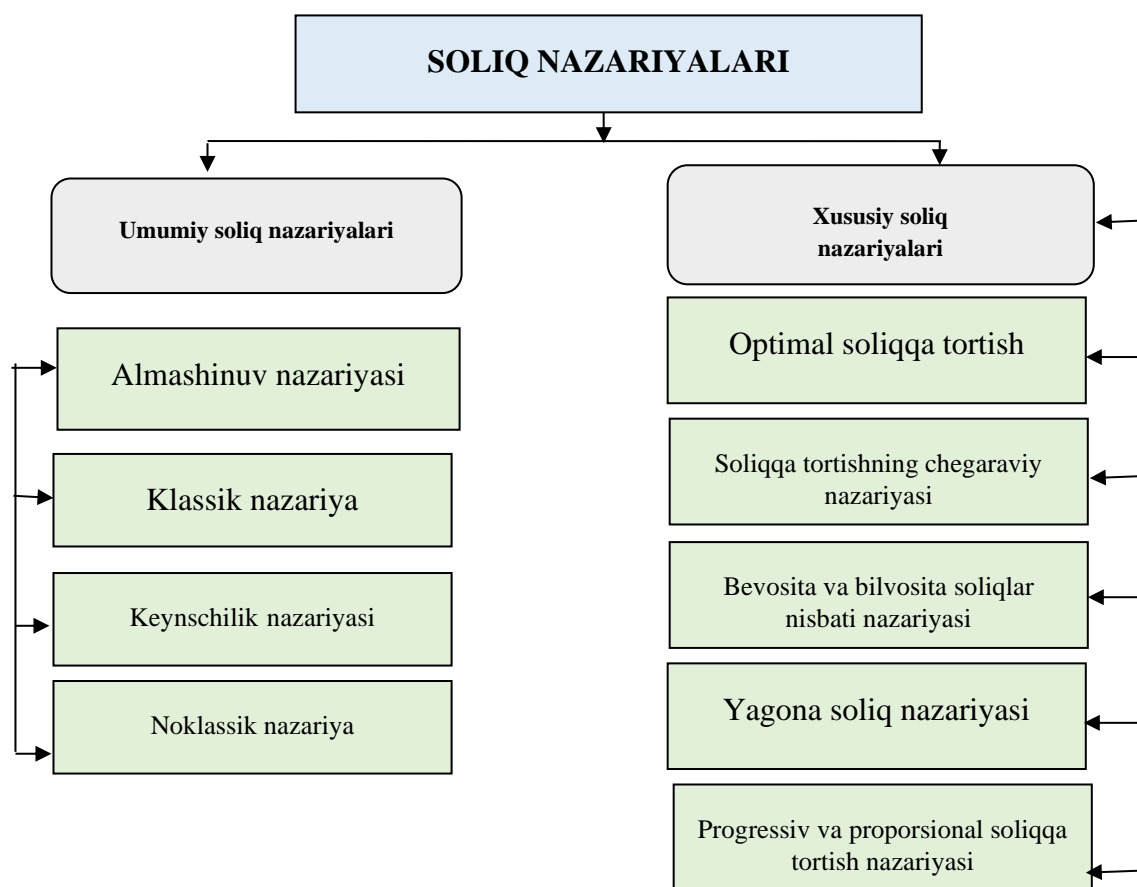
### Analysis & Results

Classical theory has a worthy place in the development of taxation. According to this theory, taxes are recognized as a source of state budget revenue. His great-grandchildren are W. Petty, Adam Smith, David Ricardo, and others.

Retrieved 2012-07-20. His development of general theories of taxation led to the formation of his modern theories.

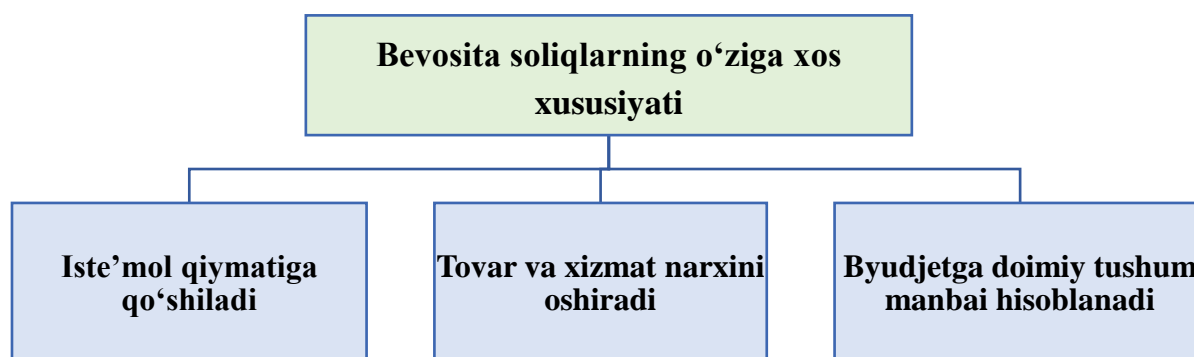
The following modern theories of taxation can be recognized: the theory of optimal taxation, the theory of the limit of taxation-Laffer curve[8], the theory of the ratio of direct and indirect taxes, the theory of unified taxation, the theory of progressive and proportional taxation, etc. (Fig. 1).





**Figure 1. Modern theories of taxation**

Improvement of the tax system in our country is one of the most important areas of state economic policy. Indirect taxes are one of the main sources of budget revenue, and it is important to increase their efficiency. Today we will focus on their essence and significance, as well as their peculiarities (Fig. 1).



**Figure 1. Peculiarities of indirect taxes**

Ozbekiston Respublikasi Prezidentining yuqoridagi noto'g'ri etilgan davlat byudjetiga soliq tushumlari barqarorligini ta'minlashda bilvosita soliqning o'zaro. Bu fikrlarni asoslash maqsadida quyidagi raqamlarni keltirib o'tamiz (Table 1).

**Table 1 Ozbekiston Respublikasida 2018-2023 yillarda Davlat byudjeti tushumlari tahlili**

T/R	Ko'rsatkichlar	2018	2019	2020	2021	2022	2023-yil
	<b>DAROMADLAR (MAQSADLI JAMG'ARMALARSIZ) — JAMI</b>	<b>79 099,0</b>	<b>112 165,4</b>	<b>132 938,0</b>	<b>164 680,3</b>	<b>201 863,7</b>	<b>231 721</b>
1.	<b>Bevosita's Liqlar</b>	<b>15 656,2</b>	<b>31 676,8</b>	<b>45 206,9</b>	<b>58 930,4</b>	<b>64 477,1</b>	<b>73 104</b>
1.1	Foyda solig'i	3 502,2	16 360,6	28 712,2	38 363,3	37 649,9	40 779
1.2	Aylanmadan soliq	2 108,5	1 988,7	1 353,9	1 649,4	2 512,7	2 407
1.3	Jismoniy shaxslar tomonidan olinadigan daromad solig'i	6 422,7	12 668,5	15 140,8	18 917,7	24 284,5	29 917
2.	<b>Bilvosita soliq</b>	<b>41 280,4</b>	<b>46 427,2</b>	<b>46 428,4</b>	<b>56 290,5</b>	<b>71 390,2</b>	<b>83 326</b>
2.1	Qo'shilgan qiymat solig'i	27 876,5	33 809,8	31 177,4	38 439,0	52 189,4	57 885
2.2	Aksiz solig'i	9 702,2	10 314,7	11 697,3	13 086,6	13 455,0	15 834
2.3	Bojxona boji	1 826,4	2 302,7	3 553,7	4 764,9	5 745,7	9 606
3.	<b>Resurs to'lovlari va mulk solig'i</b>	<b>12 663,4</b>	<b>19 680,7</b>	<b>21 257,0</b>	<b>23 036,4</b>	<b>23 912,8</b>	<b>28 079</b>
3.1	Mulk solig'i	2 606,1	2 360,2	1 974,3	2 457,3	4 015,4	5 098
3.2	Yer solig'i	1 504,2	2 313,2	2 386,7	4 082,8	5 305,9	6 890
3.3	Yer osti boyliklaridan foydalanganlik uchun soliq	8 424,7	14 692,8	16 417,1	15 811,9	13 887,4	15 300,0
3.4	Su resurslaridan foydalanganlik uchun soliq	128,4	314,5	478,8	684,4	704,1	791
4.	Yuqori daromadidan olinadigan soliq	1 528,0	107,9	-	-	-	-
5.	<b>Boshqa daromadlar</b>	<b>7 971,0</b>	<b>14 272,8</b>	<b>20 045,8</b>	<b>26 423,1</b>	<b>42 113,7</b>	<b>47 212</b>

Yilga iqtisodiy tahlilga o'tishga o'ting. 2018 yildagi bu ko'rsatkich 79,099,0 m.lrd. Som. bolgan bo'lsa 2022 yildagi 201,863.7 m.lrd. So'mni tashkil etadi. Ushbu davrda bevosita soliq, bilvosita soliq, resurs to'lovlari va mulk solig'i bo'yicha ham tushumlarning oshish tendentsiyasi bor. Bilvosita soliq 2018 yildagi 41 280,4 m.lrd. So'mni tashkil etadi. Bu ko'rsatkich 2021 yildagi 56,290.5 va 2022 yildagi 71 390.2 m.lrd. Som. bolgan. Tahlil davrida soliq tushumlari 2022 yildagi 2018 yilga nisbatan 255,2 foizga bo'lsa, bevosita soliqning o'sishi 411,83 foiz bo'lgan bo'lsa, bilvosita soliq bo'yicha bu ko'rsatkich 172,94 foiz. 2023 yildagi bilvosita soliqning ulushi 83 326 m.lrd. so'mni tashkil etadi. 2023 yildagi bevosita soliqning ulushi 73 104 m.lrd. so'mni tashkil etadi.

### Conclusion and Suggestions

Xulosa qilingan bo'lsa, Ozbekiston Respublikasida soliq siyosati rivojlangan mamlakatlarning amaliyotidagi soliq tushumlari bilan bilvosita soliqning nisbatan bevosita soliq bo'yicha tushumlarning oshishi katta o'zgarish bo'lmaydi.

Ensuring the stability of budget revenues in Uzbekistan is one of the main directions of the country's economic policy. In this regard, a number of important factors and measures are



needed, including ensuring the stability of budget revenues through optimization of tax legislation (increasing the share of GDP through further support for small businesses), expanding sources of budget revenues through the development of various sectors of the country's economy (increasing the export potential of industry, agriculture, services and industries), economic Further improvement of the regulatory mechanism (through indirect taxes, the state can regulate the production and consumption of certain goods. For example, it is possible to limit their consumption by setting a higher tax on harmful goods).

### References

1. Law of the Republic of Uzbekistan No. ZRU-891 "On amendments and addenda to some legislative acts of the Republic of Uzbekistan in connection with the adoption of the main directions of tax and budget policy for 2024".
2. Law of the Republic of Uzbekistan dated December 30, 2022 No. ZRU-812 "On amendments and addenda to some legislative acts of the Republic of Uzbekistan in connection with the adoption of the main directions of tax and budget policy for 2023".
3. Law of the Republic of Uzbekistan No. ZRU-813 "On the State Budget of the Republic of Uzbekistan for 2023". 12/30/2022.
4. Speech of the President of the Republic of Uzbekistan Shavkat Mirziyoyev at the meeting of the Legislative Chamber and the Senate of the Oliy Majlis. November 18-20, 2024.
5. Julia Kagan. Indirect Tax: Definition, Meaning, and Common Examples. Updated April 04, 2022. [tps://www.investopedia.com/terms/i/indirecttax.asp](https://www.investopedia.com/terms/i/indirecttax.asp).
6. E.F. Gadoev and b. Indirect taxes: value added tax, excise tax. Tashkent: "NORMA", 2011. 327 p.; Sh.A.Toshmatov Value added tax. Monograph. Tashkent: "World of Economics and Law", 2004. -160 p.; T.S.Malikov, N.Kh.Haydarov Finance: national finance. Textbook. T.: "Economics and Finance", 2009. -556 p.; Gafurov U.V. Improvement of economic mechanisms of state regulation of small business.
7. Hotamov K.R. Improvement of accounting, analysis and audit of indirect taxes. Dissertation Ph.D., – T., 2016.136 b
8. Mayburov, I. A., Yadrennikova, E. V., Mishina, E. B., Parkhomomenko, M. B., Vasyanina, L. N., Leontyeva, Yu. V., Grechishkin, V. A., Fedorenko, O. V., Zagvozdina, V. N., & Derbeneva, V. V. (2017). *Nalogi i nalogoblojenije: uchebnik*.