

ISSUES OF CALCULATION AND IMPROVEMENT OF INCOME TAX FROM INDIVIDUALS

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Abstract

The article highlights, based on a study of the best practices of foreign countries in improving tax systems, it is necessary to develop a scientific proposal and practical recommendations on ways to improve this tax, taking into account the requirements of the present time.

Keywords: Individuals, personal income tax, state budget, income.

Introduction

Our country territories social - economic development in providing Physical from individuals obtainable income tax oh my and importance big . State budget their income shaping in practice various from sources when used , their primary income source calculated Physical from individuals obtainable income tax the importance increase today on the day current importance profession is doing .

Current on the day country in the economy being achieved to achievements other factors with together effective tax to the policy directly It depends .

Uzbekistan In the Republic action doing taxes in the composition physical from individuals chargeable taxes separately to the point because this tax types tax payers of the number abundance and tax of the base size with separated stands Physical from individuals chargeable income tax budget their income in formation growth to the trend owner was tax type is considered State to the budget descending of amounts majority part directly labor right in the form of being taken from income that it is being charged , the rest part and entrepreneurship activity with practitioner physical from individuals being charged attention if we look at it , in the future this tax state budget in income contribution further increase is expected . In our republic last in years enterprises and population payable taxes rates sharp reduce to go trend action is doing It is known that the population money their income reinforcement Our Republic development current in the phase our society foundation as both economic , too political in terms of the most important was to the field around is going .

This about Our President by Ministers Court at the meeting spoke in his lecture , " Har which one in the family prosperity of our compatriots to life was relationship , provard as a result whole our society The stability of our people , first of all , what work with provided , own to his/her work accordingly worthy salary to receive " it depends " - saying all of us , first of all big - small leaders no when from memory that they don't take it out they emphasized . President from his thoughts come out physically of persons work with employment provision , real their income to increase directed action - actions work exit , their their income to tax in the drawing the most acceptable from methodologies use to the goal suitable is considered .

The state to the economy effect first of all , it management and in order of the installation other methods with one in line from taxes fully , partially free to do or to tax weight base reduction

through , entrepreneurship transaction from the field material work to release to the field to transfer help gives and this road through in the economy progressive structural to changes achieved .

As is known , tax in the legislation to tax weight for the purpose of tax payers into two , that is legal and physical to individuals Uzbekistan Republic of Tax to the code suitable Uzbekistan Republic citizens , foreign countries citizens and citizenship not persons physical persons is considered .

Legal person status without taking entrepreneurship activity with practitioner entities , physical person quality tax payer is considered .

Physical from individuals obtainable income year of the rat state budget income from sources one divided , statewide taxes to the composition Its unique feature is that the tax is levied directly on the income of individuals.

Today, tax payments and levies made by individuals make up about 15-20% of budget revenues. Our state, recognizing such issues as priority areas, is paying special attention to the problems of the tax system, which is the only means of economic management, and to its formation, tax privileges, and incentive factors.

recent years, the country has implemented comprehensive reforms aimed at improving tax administration, simplifying the tax system and procedure. Because an effective taxation system and coordinated activities of state tax authorities are important conditions for improving the country's investment attractiveness and rapid economic development. As a result of the implementation of the Concept of Improving the Tax Policy of the Republic of Uzbekistan in practice, a number of problems that hindered increasing the level of tax collection have been resolved by the Decree of the President of the Republic of Uzbekistan 1No. PF-5468 dated June 29, 2018 "On the Concept of Improving the Tax Policy of the Republic of Uzbekistan".

Taking into account the above, the following is proposed to improve the calculation and payment of personal income tax.

First, to write numerous scientific articles, manuals, and textbooks to deeply study and explain taxes and find ways to improve them.

Secondly, the state finds and implements ways to develop a particular sector or activity by providing tax incentives.

Thirdly, to study the tax policy of a number of developed countries in the world and share experience.

References

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1 Decree of the President of the Republic of Uzbekistan No. PF-5468 dated June 29, 2018 "On the Concept of Improving the Tax Policy of the Republic of Uzbekistan" .