

Fundamentals of the Historical Theory of the General Tax Structure of Uzbekistan

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Abstract. Information about the historical theory and history of formation of the tax structure of Uzbekistan is shown.

Key words. tax, system, history, tax code, decision, decree, law, budget, tax policy

The effective conduct of tax policy largely depends on the strength of its legal basis. Tax legislation on tax policy plays an important role in this. As the legal basis of the tax policy of the Republic of Uzbekistan, the Law "On the Basics of State Independence of the Republic of Uzbekistan" adopted on August 31, 1991, the Constitution of the Republic of Uzbekistan, the Law "On Enterprises, Organizations, Associations" of the Republic of Uzbekistan "On Taxes" (February 15, 1991), "On Income Tax of Citizens, Foreign Citizens and Stateless Persons of the Republic of Uzbekistan" (February 15, 1991 February), the Law "On Local Taxes and Fees" (May 7, 1993), Decrees of the President of the Republic of Uzbekistan and Decisions of the Cabinet of Ministers can be noted. The Tax Code of the Republic of Uzbekistan and the Law of the Republic of Uzbekistan "On State Tax Service" adopted in 1997 served to further expand the legal base of these legal documents.

During the years of independence, there are four important stages in the development of the tax system :

The first stage of tax reforms: includes the years 1991-1994 and is the stage of establishing an independent tax system of Uzbekistan and increasing the fiscal importance of taxes. The current tax system in our republic has its own specific history. The tax system and its agencies also existed in the former Union. Naturally, they also practiced on the territory of Uzbekistan . Later, their activity was revised from July 1, 1990 in accordance with the Law "On the Rights, Duties and Responsibilities of State Tax Inspections" adopted on May 12, 1990, but these structures are under the control of financial authorities. was working. Independent activity of tax authorities in our republic after the adoption of the Decision of the Cabinet of Ministers of the Republic of

Uzbekistan No. 383 of December 17, 1990 "On the establishment of the State Finance and Tax Administration under the Ministry of Finance of the Republic of Uzbekistan" began to pour into the The Regulation of the Supreme Council of the Republic of Uzbekistan dated June 14, 1991 "On State Tax Authorities of the Republic of Uzbekistan" and the Regulation of the Cabinet of Ministers of the Republic of Uzbekistan dated August 12, 1991 "On State Tax Authorities of the Republic of Uzbekistan After the adoption of Resolution No. 217 "on" the foundation was laid for the formation and independent functioning of tax authorities as a separate structure of state control and management. This structure of the republic's state administration functioned until 1994, that is, until it was transformed into the State Tax Committee of the Republic of Uzbekistan under the Cabinet of Ministers in accordance with the decree of the President of the Republic of Uzbekistan.

The law "On Taxes from Enterprises, Organizations and Associations" adopted on February 15, 1991 was the first law in the formation of the independent tax system of our republic. According to it, for the first time, the general principles of the structure and operation of the tax system were clarified, the procedures for calculating and collecting taxes were established.

On December 9, 1992, the Law "On Income Tax of Citizens of the Republic of Uzbekistan, Foreign Citizens and Stateless Persons" was adopted. According to this law, the tax object was expanded. Citizens who previously paid income tax through collective farms have been introduced to pay them directly themselves. From January 1, 1992, the forest income tax and a number of other taxes levied on enterprises were abolished. At the same time, starting from January 1, 1992, value added tax at the rate of 30%, income (profit) tax from 15% to 45%, excise tax, property tax, outside the republic taxes on exported products and raw materials were introduced.

In 1993, resource fees and water fees were introduced in order to reduce the state budget deficit and strengthen the income. Starting from this year, a 6 percent resource tax and a 30 percent depreciation tax were introduced in order to supplement the budget and ensure rational use of resources.

On May 7, 1993, the Law of the Republic of Uzbekistan "On Local Taxes and Fees" was adopted. Such taxes include property tax of individuals, land tax, construction tax of production facilities in resort areas, advertising tax, vehicle resale tax, taxes collected from vehicle owners and various fees.

Based on the need to improve the current tax system, since 1994:

- the value added tax rate was reduced to 20% ;
- 6 percent fee for material expenses was cancelled ;
- the object of property tax taxation was reduced ;
- the tax was collected from the value of the main production funds ;
- income tax was introduced for rural enterprises ;
- a single social payment from the wage fund was introduced .

As a result of the reforms in the taxation system implemented in 1994, the fiscal direction of the tax system was preserved and the state budget deficit was 4.1% .

Since 1995, the tax system has been compacted, and a number of less effective taxes, in particular, the tax on raw material resources exported outside the republic, the 30 percent allocation to the budget from calculated depreciation, etc., have been abolished. A unified procedure for taxation has been established for members of the collective economy and those working in other sectors of the economy. The scale of taxes on citizens' income has been changed.

From October 1, 1996, an excise stamp was introduced on alcohol and tobacco products produced in the republic and imported from abroad. Ecological tax was introduced in 1997 (this tax was canceled in 2006) .

On April 24, 1997, the Tax Code of the Republic of Uzbekistan was adopted. The adoption of the Tax Code was not only a legal strengthening of the tax legislation, but also an important event in the reform of the tax system .

The Law of the Republic of Uzbekistan "On State Tax Service" of August 29, 1997 and the Law of the Cabinet of Ministers of the Republic of Uzbekistan "On Issues of Organization of the State Tax Committee of the Republic of Uzbekistan" dated August 12, 1998 - in accordance with the decision of January, the main functions and tasks of tax authorities were determined.

According to the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 159 of April 15, 1998 "On the application of the transition to a condensed taxation system for small enterprises", a single tax payment was introduced for small enterprises. According to the Decree of the Cabinet of Ministers of the Republic of Uzbekistan of April 10, 1998 No. 1153 "On improving the system of taxation of trade and general catering enterprises", since 1998, trade and general catering enterprises have been subject to tax on gross income and property tax. switched to the payment system. Such reforms and changes in the tax system created necessary opportunities for tax system employees, state tax authorities and bank employees to save their time.

In the years of independence, the reform of the tax system has undoubtedly begun to bear fruit. The role and importance of small and medium business enterprises in the production of the country's gross domestic product is increasing. This required more consistent reform and improvement of the tax system in our country .

Adoption of the Tax Code of the Republic of Uzbekistan on April 24, 1997 was an integral continuation of the third stage of tax system reform. With the entry into force of the Tax Code, legal regulation of all normative documents of taxation, reduction of tax benefits to a certain system, accounting for profit tax, property, value added tax and introduction of international system of taxation opportunities have been created.

Since 1999, agricultural cooperatives (companies), farms, agro-firms, other producers of agricultural products have been subject to the decree of the President of the Republic of Uzbekistan "Implementation of a single land tax for producers of agricultural goods" They became the only land tax payers according to the budget settlement mechanism developed on the basis of the Decree No. 539 of December 26, 1998 of the Cabinet of Ministers.

Since 2002, in the state tax policy, a regressive tax rate has been introduced to further reduce the tax burden on manufacturing enterprises, and for legal entities and individuals who export products in a foreign exchangeable currency. Thus, it was envisaged to conduct a policy aimed at reducing the weight of correct taxes and increasing the weight of crooked taxes in the tax system. At the same time, the tax legislation has been improved, the necessary guidelines and regulations on all taxes have been revised.

In 2004, a number of tax reforms were carried out, in which the rates of corporate income (profit) tax and personal income tax were slightly reduced, while the rates of resource taxes were increased. Micro-firms and small enterprises that have switched to paying the single tax system will also pay tax for the use of underground resources. Also, some tax benefits were canceled. Reforms in the tax system were aimed at increasing the investment activity of economic entities, encouraging their import substitution and export activities , as well as encouraging their efficient and rational use of resources.

Starting from January 1, 2007, based on the Decision of the President of the Republic of Uzbekistan No. PK-532, the system of taxation of trade and catering enterprises was somewhat simplified. That is, the gross income tax established for enterprises engaged in trade and general catering activities in the previous taxation procedure, the obligatory tax allocated to the non-

budgetary Pension Fund, the Republican Road Fund, the School Education Development Fund. Instead of taxes, a single tax payment was introduced from the gross income.

The new Tax Code came into force on January 1, 2020. According to the new code:

A social tax instead of a single social payment, a turnover tax instead of a single tax payment, instead of a fixed tax - on the incomes of individuals, preserving the benefits and tax calculation features previously given to them in the manner established by law. In the rest, a fixed amount of tax was introduced.

Discounts on taxes and other mandatory payments and reduced rates on taxes are valid for the following periods:

Privileges and rates provided by the decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers until their expiration date;

Sections of state duty, fees for the right to sell certain types of goods (alcoholic beverages) were removed from the Tax Code, which were provided for in a separate law "On State Duty".

Subsoil bonuses (signature bonus and commercial bonus), which are special payments of a one-time nature, have been transferred from the Tax Code to the Subsoil Law.

Special tax regimes have been canceled for the following:

the markets, transferring them to pay general taxes. Starting January 1, 2020, markets will pay the following instead of the previous tax payment procedure (50 percent of income):

state taxes (if the volume of sales exceeds 1 billion soums in 2019) - land acquired from legal entities tax, property tax of legal entities, water resource use tax, value added tax and profit tax at an increased rate of 20 percent;

turnover tax (when the volume of sales is less than 1 billion soums in 2019), as well as land tax from legal entities, property tax of legal entities and tax for using water resources;

concert-entertainment activities, including payment of income tax from individuals, for legal entities engaged in concert-entertainment activities (realization volume 1 billion soums in 2019 less than m) or taxes paid according to the general procedure (when the volume of sales exceeds 1 billion soums in 2019). At the same time, the amount of state duty charged for the right to carry out this activity has been reduced by almost 4 times;

for agricultural producers, while transferring them to pay a general tax or pay a turnover tax, a zero rate of profit tax is established for this category of taxpayers, used for the storage of agricultural products. Exemptions from property tax and land tax for lands with drip irrigation system have been preserved.

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