



ACADEMICIA

An International Multidisciplinary Research Journal

(Double Blind Refereed & Peer Reviewed Journal)



DOI: **10.5958/2249-7137.2021.00728.X**

THE ROLE OF TAX POTENTIAL IN DETERMINING LOCAL BUDGET INCOME BASE

Ernazarov N.E*

*Assistant,
Department of Finance,
Samarkand Economy and Service Institute,
UZBEKISTAN

ABSTRACT

This article discusses the role of tax potential and methods for determining the revenue base of the local budget, unique scientific approaches of scientists to the concept of tax potential, developed scientific proposals to further increase the role of tax potential in determining the revenue base of the local budget.

KEYWORDS: *Public Finance, Tax, Budget, Local Budget, Revenues, Tax Base, Tax Potential, Taxpayer, Investment Project, Sustainability.*

REFERENCES

1. Resolution of the President of the Republic of Uzbekistan dated August 22, 2018 No PP-3917 "On measures to ensure the transparency of budget information and active participation of citizens in the budget process"
2. Gaspar, V., Jaramillo, L., & Wingender, M. P. (2016). Tax Capacity and Growth: Is there a Tipping Point?. International Monetary Fund.
3. Tabaeva T.V., Shinkarenko L.I., Turukina E.Yu. (2015) Improving the assessment of the tax potential of municipalities (Modern evaluation of municipal study of tax potential) . «Modern scientific technologies. Regional application » №4 (44).
4. Mirzaev F.I. Ways to increase the level of tax collection in Uzbekistan // phd. dissertation abstract for a degree. - T.: BMA, 2012. - p.5.
5. Z.A Abdullaev Issues of assessing the tax potential of the regions. // Scientific electronic journal "Finance and Banking". 2019 y. I issue, 103-110 p.