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## WAYS TO REGULATE THE EFFECTIVE USE OF TAX BENEFITS BY TYPE OF TAX

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### ABSTRACT

*This article analyzes the impact of tax exemptions on the financial performance of the taxpayer, the inefficient and targeted tax clerk, and the protection of management's rights. . scientific conclusions and recommendations on the introduction of amendments and additions to the relevant articles of the Tax Code, including heels.*

**KEYWORDS:** *Taxes, Privileges, Control, Income, Efficiency, Property Tax, Land Tax, Profit Tax, Budget, Preference, Local Budget.*

### INTRODUCTION

Progressive reforms in the current economy may also help to ensure that the mechanism for controlling, proposing, and enforcing tax incentives does not change in the process. is making an exit. Therefore, it is important to ensure the necessary level of collection of taxes and other mandatory payments in the economy, the use of criteria and mechanisms for granting tax benefits, the creation of tax benefits and preferences for individual entities, the emergence of inequality in the country. economics, economics, economics. research areas.

It is important to ensure the necessary level of collection of taxes and other mandatory payments in the Republic of Uzbekistan, to develop clear criteria and mechanisms for granting benefits, to regulate and evaluate the effectiveness of the use of benefits and preferences. One of the important tasks in this regard was "the refusal to provide individual benefits in the provision of benefits to industries and sectors of the economy, the active development of territories" [2]. In view of the above, a new version of the Tax Code of the Republic of Uzbekistan was developed and the next session of the Legislative Chamber of the Oliy Majlis "On Amendments and

Addenda to the Tax Code of the Republic of Uzbekistan" [10]. This law, along with significant changes in tax policy, provides for the effective use of tax benefits.

### References

It is necessary to pay attention to the scientific opinion and debate on the regulation of the use of tax benefits by type of tax.

According to AV Aronov and VA Kashin, "tax benefit - a taxpayer is legally entitled to a tax amount and a deduction from the tax base (exemption, deferral, tax credit, tax deductions, reduction of the tax rate)" [4]. There are cases when VN Nezamaikin and IL Yurzinova recognize tax benefits as "non-payment of taxes or the opportunity to pay them in smaller amounts" [5].

T. Malikov Tax benefits are defined as a full or partial reduction of the taxpayer's tax liabilities, delays or deferrals [6].

A. Juraev and others Tax benefits - various tax benefits for taxpayers, which can be provided temporarily and permanently, in full or in part, and in other forms [7].

JJ Urmanov: "Tax benefits - in accordance with the Tax Code and other legislation, reduce the tax liability of taxpayers, reduce the tax rate and the tax base, reduce the amount of taxes and other mandatory payments" [8].

In the opinion of scientists, the issue of regulation of the use of tax benefits by type of tax is not given enough attention, which is why the topic is so important.

### Research methodology

This article discusses ways to regulate the effective use of tax benefits by type of tax and the method of managing tax benefits in the process of structural reforms in the current economy.

### Analysis and results

Controlling and staying in a tax-exempt order cannot be a system that affects Chiditë. Force of amendments and additions in the relevant articles of the Tax Code It is necessary to pay attention to the following aspects:

Table 1 shows the percentage of taxes in the state budget of the Republic of Uzbekistan (excluding trust funds) as a percentage. The tax for the use of gasoline, diesel fuel and gas on vehicles has been combined with the excise tax since 2019.

Of the types of taxes, direct taxes were 24.1 percent in 2015, 23.2 percent in 2017, 19.8 percent in 2018, 28.2 percent in 2019, and 34.0 percent in 2020. Corporate income tax was 13.4% in 2015, 12.8% in 2017, 22.4% in 2018, 51.6% in 2019 and 63.5% in 2020, respectively. The share of taxes in the state budget for 2015-2020 has decreased, which is the only tax appropriate for trade and catering enterprises. In 2015-2020, the share of individuals in the state budget decreased in line with the income tax and fixed taxes on certain types of business activities.

**TABLE 1 THE SHARE OF TAXES IN THE STRUCTURE OF THE STATE BUDGET REVENUES OF THE REPUBLIC OF UZBEKISTAN (EXCLUDING TARGET FUNDS) AS A PERCENTAGE [9]**

Indicators		2015 й	2017й	2018й	2019 й	2020
<b>Income (excluding trust funds) - TOTAL</b>		<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>1.</b>	<b>Direct taxes</b>	<b>24,1</b>	<b>23,2</b>	<b>19,8</b>	<b>28,2</b>	<b>34,0</b>
1.1	Profit tax on legal entities	13,4	12,8	22,4	51,6	63,5
1.2	From the single tax payment for trade and catering enterprises	13,7	14,8	13,5	6,3	-
1.3	Allocations to the state budget from the single tax payment	14	15,2	16,6	-	-
1.4	Income tax from individuals	43,2	42,3	41,0	40,0	33,5
1.5	A fixed tax on certain types of business activities	7,7	9,0	6,5	2,1	-
1.6	Ободонлаштириш ва ижтимоий инфратузилмани ривожлантириш солиғи	8,4	5,9	-	-	-
1.7	Cool from rotation	-	-	-	-	3,0
<b>2.</b>	<b>Indirect taxes</b>	<b>52,6</b>	<b>52,6</b>	<b>52,2</b>	<b>41,4</b>	<b>34,9</b>
2.1	Value added tax	56,5	56,2	67,5	72,8	67,2
2.2	Excise tax	29,3	28,5	23,5	22,2	25,2
2.3	Customs duty	7,7	6,5	4,4	5,0	7,7
2.4	Tax on the use of gasoline, diesel fuel and gas in vehicles	6,5	6,8	3,7	-	-
2.5	Payment for the use of subscriber numbers	-	1,9	0,8	-	-
<b>3.</b>	<b>Resource fees and property taxes</b>	<b>13,2</b>	<b>13,8</b>	<b>16,0</b>	<b>17,5</b>	<b>16,0</b>
3.1	Property tax	28,9	31,0	20,6	12,0	9,3
3.2	Land tax	15,6	15,9	11,9	11,8	11,2
3.3	Tax on the use of mineral resources	52,2	50,6	66,5	74,7	77,2
3.4	Tax for the use of water resources	3,3	2,5	1,0	1,6	2,3
<b>4.</b>	<b>High income tax</b>	<b>1,8</b>	<b>2,8</b>	<b>1,9</b>	<b>0,1</b>	<b>-</b>
<b>5.</b>	<b>Other income</b>	<b>8,3</b>	<b>7,5</b>	<b>10,1</b>	<b>12,7</b>	<b>15,1</b>

As can be seen from the table data, the share of indirect taxes has been declining over the years, reaching 52.6 percent in 2015, 52.6 percent in 2017, 52.2 percent in 2018, 41.4 percent in 2019 and 34.9 percent in 2020. One of the main reasons for this is the reduction of high fixed tax rates over the years. The reduction in tax rates did not reduce tax revenues to the state budget, but rather led to an increase in tax revenues to the state budget as the number of taxpayers increased.

Among the indirect types of taxes, value added tax was 56.5 percent in 2015 and 67.2 percent by 2020. The excise tax decreased from 29.3 percent in 2015 to 22.2 percent in 2019 and 25.2 percent in 2020. Elimination of existing systemic problems in the tax system, reduction of the tax burden and simplification of the tax system set out in the Action Strategy for the five priority areas of development of the Republic of Uzbekistan for 2017-2021: , repeating recurring tax types as part of the task of improving tax administration [3].

The tax benefits provided by the Tax Code of the Republic of Uzbekistan by types of taxes are given in Table 2. The mechanism for regulating the use of tax benefits by type of tax can be understood more broadly if we focus on the effective use of a competitive production incentive system.

**TABLE 2 TAX BENEFITS PROVIDED BY THE TAX CODE OF THE REPUBLIC OF UZBEKISTAN ON TYPES OF TAXES [1]**

Types of taxes	Tax benefits provided in accordance with the relevant articles of the Tax Code			
KKC	Article 243 Turnover from the sale of goods (services) exempt from taxation	Article 244 Tax-exempt financial services	Article 245 Tax-exempt insurance services	Article 246 Import of goods exempt from taxation into the territory of the Republic of Uzbekistan
Income tax	Article 304 Income that is not taxable		Article 361 Income that is not taxable	
Income tax from individuals	Article 378 Non-taxable income	Article 379 Exemption of individuals from taxation	Article 380 Reducing the total income of certain categories of taxpayers	
Property tax for legal entities	Article 414. Tax benefits			
Property tax levied on individuals	Article 421. Tax benefits			
Land tax levied on legal entities	Article 428. Tax benefits			
Land tax levied on individuals	Article 436. Tax benefits			
Motor vehicle fees	Article 459 Tax benefits			

Turnover from the sale of tax-exempt goods (services), tax-exempt financial services, insurance services, non-taxable income, tax exemption of individuals, total income of certain categories of

taxpayers in the tax benefits provided in accordance with the relevant articles of the Tax Code reductions and direct tax breaks are among them.

### **CONCLUSIONS AND SUGGESTIONS**

The following conclusions have been drawn from the research conducted on the points made in the text of this article:

1. Violation of the principle of tax fairness in the provision of benefits and preferences to business entities in the effective use of tax benefits affects the sustainable development of the economy. One of the main reasons for this is that it is not enough about the tax benefits granted to taxpayers.

2. It is necessary to analyze the impact of benefits on the financial activities of the taxpayer through the introduction of an effective system for monitoring the effectiveness of tax benefits from taxes, and to make changes and additions to regulations on the abolition of inefficient and inappropriate tax and customs benefits.

3. We consider it expedient to make the following recommendations and suggestions on assessing the effectiveness of tax benefits by type of tax:

- In order to effectively use the existing tax benefits, it is necessary to establish a center that provides theoretical skills to taxpayers;

- Development of a system for regulating the use of tax benefits based on the experience of foreign countries;

- Development of indicators and methods of effective use of tax benefits provided by types of taxes;

- It is necessary to use tax audit data to assess the effectiveness of tax benefits.

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