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## FEATURES OF FORMING A DIRECT TAXATION SYSTEM AT THE MODERN STAGE

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**Abstract.** The article discusses such tasks as identifying economic prerequisites, factors, trends in the modernization of the country's tax system, identifying vectors of their multidirectional influence on the positioning of national fiscal operators, conducting a theoretical and methodological analysis of the economic nature of direct taxes, revealing their essence, specifying the features of the subject content, functional appointment in the market economy of the country, as well as the mechanism of their functioning and the instrumental apparatus of calculating in order to identify directions for increasing the level of collection and the efficiency of using state tax revenues. Also substantiated are theoretical and methodological approaches to optimizing the tax burden as a generalizing indicator of the effectiveness of the tax process in the context of permanent reform of the country's tax system.

**Key words:** tax system, taxes, tax payments, customs payments, tax incentives.

抽象的。 本文讨论了确定国家税收制度现代化的经济先决条件、因素和趋势等任务，确定它们对国家财政经营者定位的多方面影响的向量，对直接税的经济性质进行理论和方法分析，揭示其本质，明确学科内容的特点，在国家市场经济中的职能分配，以及其运行机制和计算工具，以明确提高征集水平和效率的方向。使用国家税收。在国家税收制度永久改革的背景下，优化税收负担作为税收过程有效性的概括性指标的理论和方法论方法也得到了证实。

关键词：税制，税收，纳税，关税，税收优惠。

### INTRODUCTION

The demand for the development of the concept of institutional reform of the tax system in a post-crisis economy that adequately meets the nature of modern fiscal and property relations, on the one hand, and the challenges of the systemic global financial crisis, on the other, is determined by the current state of the domestic tax system. The financial crisis has exacerbated the problem of stimulating economic growth in conditions of limited financial resources that are formed in the course of the functioning of the state tax system. Optimization of the latter between the subjects of

tax relations, ensuring the coordination of the economic interests of the state and taxpayers, determines the decisions that determine the positive vector of development of various types of taxation, including direct.

To develop an adequate and effective economic policy, including in the field of public finance, an additional rethinking of the nature, forms, types of economic interests, the specifics and role of contradictions of interests at different levels of the fiscal system in their coordination is required. The dialectical interaction of tax policy determines the amount of tax revenues of the

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state, formed at the expense of the most collected taxes, in which the share of direct taxes should be a priority. One of the subsystems of the general system for realizing interests is the area of tax regulation, which bears the imprint of institutional imbalance, which means, among other things, the impossibility of optimal tax regulation, the principles, forms and methods of which have already been developed by financial theory.

In recent years, the share of direct taxes in the total volume of territorial revenues has increased significantly, and in a number of constituent entities has come out on top. The actualization of the impact of the tax system on the processes of formation and capital movement, on the profitability of individual industries and enterprises, on the redistribution of national income, on the observance of the principles of social justice in a modern economy required a paradigm shift in tax relations, activation of the regulatory function of the tax system based on the development of direct taxation. In these conditions, tax incentives for the economy, based on the coordinated implementation of the economic interests of subjects of tax relations as a result of increased development of direct taxes, becomes especially important.

One of the main tasks of the institutional reform of the tax system in the post-crisis economy of Uzbekistan has been and remains the task of building an effective tax system. Lack of theoretical attitudes, unresolved problems of organization, functioning, coordination, genesis of contradictions in the ratio of direct and indirect taxes necessitate the development of a new concept. The importance of the problem under consideration, its practical significance, insufficient knowledge of the mechanism of direct taxation in the economy of Uzbekistan, the

need for the formation of new models make the research topic of great importance. The fact that for a long time budget revenues of all levels were formed by 60-70% from indirect taxes gives particular relevance to the study of tax relations. In recent years, the share of direct taxes in the total volume of territorial revenues has increased significantly, and in a number of constituent entities has come out on top.

In the works of domestic and foreign scientists devoted to the analysis of direct taxes, their evolutionary transformation from the point of view of economic content does not find a systematic and comprehensive study. The contradictory opinions and conclusions, which are basically formed as a result of the study of the element base of direct taxes and its legal support, require further research on the principles of the formation and functioning of this type of taxes, as well as determining the directions of their development in the context of institutional transformations in Uzbekistan.

Thus, the lack of theoretical attitudes, unresolved problems of organization, functioning, coordination of the ratio of direct and indirect taxes necessitate the development of a new concept for the development of direct taxation. The importance of the problem under consideration, its practical significance, insufficient knowledge of the mechanism of direct taxation in the country's economy, the need for the formation of new models give the research topic an increased urgency.

However, despite the presence of the existing initial conceptual and methodological base of the study, there are theoretical flaws associated with insufficient elaboration of the methodological foundations for constructing a model of direct taxation in the context of reforming the country's tax system, which complicate the formation of a

system-integrated understanding of the subject of research.

Despite the multifaceted consideration of topical problems of direct taxation, the issues of directions of its reform in the context of the institutional transformation of the economy are largely controversial, which is due to the existing difference in the theoretical and methodological approaches of researchers to their definition. This circumstance, combined with the relevance of the dissertation problematics, determined the choice of the topic, object and subject of research, the formulation of its goals and objectives.

The concept of solving this problem lies in the scientific substantiation of the author's position regarding theoretical and methodological views, according to which the need to improve and modernize the modern system of direct taxation, as an effective institutional and regulatory instrument that affects the socio-economic development of territories, should be carried out on the basis of the basic principles of the development of this the type of taxes, modeling the optimal ratio of it with the indirect one, changing the methodological approaches to the formation of taxable bases of direct taxes, changing their structural composition, as well as streamlining benefits for direct taxes based on the identified patterns and taking into account the specifics of the existing tax institutions while focusing on ensuring unity and homogeneity tax space in a changing external and internal environment.

The combination of theoretical and applied directions in the study allows us to positively solve the methodological problems of forming a functioning mechanism, determining the tax base, quantitative parameters of tax rates of

direct taxes, taking into account the dynamics of real incomes of budgets of different levels.

In order to create the most favorable conditions for the further development of free economic zones in the country as the most important factor in expanding the attraction of foreign direct investment to create new high-tech industries communication, road transport, social infrastructure Temperature and logistics services was adopted by the Decree of the President of the Republic of Uzbekistan dated October 26, 2016 No. UP4853 "On additional measures to enhance and expand the activities of free economic zones." According to the adopted Decree, during the period of operation, special taxation , customs and foreign exchange regimes are in effect on the territories of the FEZ:

- exemption from customs payments (except for customs clearance fees) for equipment, raw materials, materials and components imported for their own production needs;
- exemption from customs payments (except for customs clearance fees) for construction materials not produced in the Republic and imported as part of projects, according to lists approved by the Cabinet of Ministers of the Republic of Uzbekistan;
- the participants of the free economic zones are exempted for the entire period of activity of free economic zones from paying customs duties (except for customs clearance fees) on imported raw materials, materials and components in terms of products sent for export;
- the participants of the FEZ are entitled to make payments and payments in foreign currency within the free economic zones in accordance with the agreements and contracts concluded between them;

- FEZ participants have the right to pay in foreign currency for the supply of goods, works (services) from other resident economic entities of the Republic of Uzbekistan, as well as use conditions and forms of payment and settlements for exported and imported goods that are convenient for them.

Today, there are a number of tasks for the application of a strategic approach and the selection of effective tax instruments, the solution of which will contribute to economic growth at the present stage of market transformations:

1. The need to clarify the essential content of the category "tax" has shown that it is a complex category, containing a philosophical, legal and economic basis, requiring more crystallization of its economic nature, determined by the totality of economic relations between payers, state tax authorities and final recipients income on the formation, distribution and use of cash flows and funds determined by law, created in the order of mandatory and individual cash payments. The redistribution of benefits in the interests of individual citizens, functional groups determines the socio-political essence of the tax. Due to the contradictory nature of taxes, it becomes necessary to harmonize the economic interests of subjects of tax relations, which predetermines the solution of the problem of optimizing certain types of taxes in the general taxation system, including direct taxes.

2. Tax relations, forming in the sphere of public life, cover each economic entity, ensuring the combination and coordination of the interests of the whole society and each of its members. The basic conditions of taxation are determined by the measure of social, that is, state appropriation of elements of the material content of the

taxpayer's property, establish the degree of differentiation of objects of property relations between the state and each of its citizens. The state, as a subject of tax relations, mediates the partial withdrawal of financial resources by state bodies of the federal center, regional structures, and municipalities to meet public needs. The tax mechanism is defined as a complex of forms and methods of managing the tax system, designed to balance the interests of participants in tax relations

3. The initial prerequisites for the formation of a modern tax system and its institutions in Uzbekistan were institutional changes in the sphere of property relations and the need to effectively ensure the fiscal policy of the state through the creation of a decentralized structural-level structure of the system of tax exemptions; This objectively required the introduction of a three-tier taxation system, including its federal, regional and municipal modules, as a result of which the institutional structure of the tax system of Uzbekistan, having become similar to the construction of its financial system, led to the complication of the subject structure of economic relations in the field of taxation.

4. The multifactorial impact of the current stage of the transformation process in the economy on the tax system of Uzbekistan in a new way defines the functional role and place of direct taxes as one of its basic fiscal elements, which are irrevocable, which consists in the partial alienation of the property of the payer in favor of the state. But unlike indirect taxes, when direct taxes are used, the replenishment of the part of the property seized from the payer is not compensated by consumers of goods and services and does not lead to a transformation of their economic nature. In direct taxes, two functions are most commensurate - stimulating

and controlling, ensuring the rationality of the tax mechanism, and therefore they do not contribute to the subjectivist management of the redistribution of property.

5. When developing a strategy for the development of direct taxation and an algorithm for optimizing its combination with indirect taxes, it is important to take into account the fact that direct taxes directly related to production significantly less affect its volume, the subsequent process of distribution and redistribution of the aggregate social product. The tax arrangement, which is characteristic of indirect taxes, refers to tax relations, which are one of the forms of interaction between the subjects of production and consumption, and is implemented using the price mechanism, causing their consistent chain change. The state policy of strengthening the development of direct taxation will help stimulate the growth of effective demand, reduce the tax burden on the population, and tighten control over the issue of money.

6. In the modernization of the tax systems of developed foreign countries, one of the leading roles is assigned to tax methods of regulating economic development, which provide for significant changes in the field of direct taxation. The change in the ratio of direct and indirect taxes is a consequence of the growing orientation of Western societies towards social compromise. The development of direct taxation with high progressive rates made it possible to shift the main burden of taxes onto the wealthiest strata of the population and to use the financial resources accumulated by the state for the implementation of social programs, government orders, and investments.

7. A systematic analysis of the structural transformation of the practice of direct taxation of territories, sources and types of receipts of

direct taxes made it possible to test the process of increasing their influence on municipal budgets, which have lost a significant part of tax revenues. In addition, this situation is complicated by the change in the preferential tax regime when enterprises develop new capacities (the cancellation of the investment benefit replaced by the depreciation benefit), which does not allow them to reliably and stably generate financial resources for the execution of spending powers. The formation among the majority of subjects of tax relations of ideas about a contradictory and economically ineffective taxation system does not contribute to the dynamic socio-economic development of regions. Taking into account the trends and patterns of development of interregional taxation practice allows us to state an increase in the share of direct taxes in the total volume of tax revenues.

8. The reform of the tax system in Uzbekistan is caused by the lack of a unified approach to the development of the concept of effective taxation, the instability and inconsistency of the existing taxation system, serious problems in the field of fiscal federalism, benefits, control, instability of tax policy and its direct dependence on subjective and market factors that can cause long-term suboptimal financial parameters of the state budget. The complex structure of the economic system of the state, the dependence of the state economic policy on the effectiveness of the means of its implementation at the level of the subjects aggravated the interregional differentiation inherent in the pre-reform country, which affected the taxation system of subjects, which is currently characterized by a high level of heterogeneity of the economic space, the need to improve the taxation of regions, with the presence of a number of

institutional differences. The main directions of improving the tax system of the state should be based on ensuring the social nature of taxation (personal income tax, property tax), simplifying methodological calculations for individual taxes, systematizing benefits and preferences, decentralizing a number of federal taxes and returning them to the legislative status of “regulating”.

9. The process of formation of the tax burden creates a threat and enables the state to institutionally limit the resource base for the reproduction of property. The optimality of the tax burden of an enterprise is determined by the measure of the effectiveness of the coordination of the economic interests of various subjects of taxation. Optimization of the organization's tax payments using the existing methods of calculating the tax burden in the current taxation system is aimed at maximizing the amount of financial resources remaining at the disposal of the organization in order to ensure its competitiveness and satisfy the interests of the owners. The formation of the prerequisites for optimizing the tax burden of an enterprise lies in the fact that the organization realizes the opportunity, using analytical, practical and special tools, to influence the overall level of taxation and the amount of tax payments.

The scientific novelty of the research results shows that in the conceptual substantiation of theoretical and methodological provisions and approaches to the formation of an optimal model for the development of direct taxation, based on strengthening the regulatory function of taxes, element-wise substantiation of the format of taxable bases, improving preferential regimes, fixing the share of local entities in a number of direct taxes, refund investment incentives, development of criteria for evaluating decisions

on the feasibility and boundaries of the spheres of direct and indirect taxation. The main results of the study are as follows:

1. Developed, on the basis of the epistemology of scientific knowledge, the conceptual and categorical aspect and the essential interpretation of tax, which is the key concept of the theory of taxation in the field of tax and property management, considered in a triune quality: philosophical, legal and economic, determined by a specific form of unilateral compulsory withdrawal of part of income payer to the state treasury, provided that the conceptual foundation of the tax mechanism is formed on the basis of the methodology for constructing the entire taxation system as a whole, as well as direct taxes, as the basic system-forming fiscal elements of the formation of the entire tax system, ensuring the rationality of the tax mechanism, in connection with which they, unlike indirect ones, they contribute to a more objective management of the redistribution of property, which is important to consider when developing conceptual approaches and a system of measures for the development strategy of direct taxation.

2. The statement on the specific regulatory role of the state in the system of tax relations is substantiated, which consists in the fact that, being a strategic subject of tax relations, the state personifies macroeconomic functions in the sphere of social production, and in particular in the system of taxation relations associated with the production and circulation of commodity values, acquiring in the process of capital circulation the form of financial resources, partially withdrawn from economic entities in an unequal, unilateral and irrevocable manner by state bodies of the federal center, regional

structures and municipalities, mediating their partial withdrawal to meet public needs.

3. A set of measures related to improving the efficiency of the tax system and its institutions, improving the quality of tax administration in the following key areas: the formation of an updated and stable tax legislation, the development of a mechanism to stimulate innovative activities of enterprises and organizations, the introduction of criteria for assessing the work of tax authorities, improving the system bonus payments to employees of tax authorities, expansion of electronic document circulation in the tax area, which will help to strengthen tax control, develop small business, reduce tax arrears, and increase the social orientation of budgetary policy.

4. The necessity of using in Uzbekistan the experience of developed foreign countries concerning the modernization of the tax system of the state and providing for: the introduction of new tax methods regulating the economy and providing for the use of high progressive rates in the direct taxation of income of the population, luxury tax, a single tax on real estate, an increase in the size of a standard tax deduction corresponding to the cost of living, taking into account inflationary expectations, which will reduce the stratification of society in the country and lead to social compromise.

5. The conclusion about the expediency of changing the share ratios in the distribution of cash receipts from direct taxes in the state and regional budgets and fixing the share of municipalities in them, in terms of the formation of their own funds by returning to local formations, which requires the return to them of the legislative status of "regulating", has been substantiated. as this will reduce the amount of targeted subsidies from the higher budget, reduce the need to introduce new taxes, improve the

predictive capabilities of municipalities, and provide financial coverage of the territorial spending powers in the main areas of socio-economic development.

6. Diagnostics of the current state of changes in the institutional environment of regional taxation was carried out and an in-depth analysis of the socio-economic features of the functioning and the specifics of direct taxation was carried out, which made it possible to identify the features of the structural transformation of the taxation system at the regional level - by types of taxes, sources of formation and income, incentive regimes, composition tax bases, their share in the total volume of tax payments while ensuring the priority and domination of direct taxation with the predominant role of the tax on personal income, contributing to the identification of imperatives and positive-reproductive dynamics of social processes in the region under study. This made it possible to develop a number of measures to increase the tax potential of the region, such as: optimization of tax benefits and exemptions, maintaining the level of the nominal tax burden, creating tax incentives for the development of the territory's economy, strengthening control over the completeness of tax calculation and payment, improving the differentiation indicators of business entities. to gain access to special tax regimes (simplified taxation system).

7. At the conceptual level, the directions of the institutional transformation of the direct taxation system are formulated, involving the resolution of budgetary contradictions between the federal center and the regions, based on the formation of a mechanism for a clear delineation of tax revenues between the levels of the budget system, the introduction of long-term standards for regulatory taxes and the consolidation of this

provision in legislation. New priorities of tax policy, measures of tax incentives for the economic activity of regions, by strengthening the regulatory function of taxes, including the creation of tax incentives for innovation, the integration of the tax system into international tax relations, the introduction of new instruments of tax policy, taking into account modern conditions of economic development, have been identified.

8. Conceptual aspects, theoretical and methodological approaches in the development of directions for reforming the tax system of the state have been substantiated, consisting in the functioning of targeted taxes, the use of progressive scales and permanent objects of taxation, the introduction of new and the abolition of ineffective taxes, the search for justified taxable bases, the return of benefits stimulating the reconstruction and renewal of fixed assets, decentralization of a number of the most collected federal taxes, tax powers and the abolition of the policy of unification of tax exemptions at the level of federal legislation, which will contribute to the implementation of a scientifically based approach to organizing the system of direct taxation in Uzbekistan, ensuring consistency and unity in state and local taxation and will allow to accelerate the process of formation and development of the economy, to strengthen the common economic space of the country.

9. Analytical, functional and special tools for optimizing the tax burden of enterprises based on established endogenous (material factors, labor force and managerial actions) and exogenous (monetary, pricing, credit policy, GDP and GNP volumes, additional charges, the number of fines and penalties, structure and dynamics of tax payments) factors influencing the level of the tax

burden, contributing to the validity of indicators for predicting changes in the business activity of an economic entity, depending on the change in the number of taxes, tax rates, benefits, as a result of the implementation of the power functions of the state, as an institution of power, in the process of its interaction with the institution of property, which will change the paradigm of tax relations, which is expressed not so much in reducing the tax burden as in its more equitable distribution among the subjects of the state economy.

The theoretical significance of the study lies in the development of a strategy that provides a constructive approach to modernizing the direct taxation system, its mechanism of action while maintaining the integrity and unity of the tax system. Theoretical and methodological conclusions and conceptual provisions, substantiated in the dissertation, complement and expand the research of the tax system in general, and direct taxes in particular, in the institutionalization of the economy, the social orientation of its modernization. The presented results can serve as a theoretical basis for substantiating the goals and objectives of the final stage of tax reform in the country, as well as developing programs aimed at improving the investment climate, preventing threats, and reducing social risks.

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