



**Фойда солиғи белгилари ва тамойилларини шакллантириш
хусусиятлари давлат фаолиятини таъминлашнинг
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Аннотация. Мақолада фойда солиғи элементларининг ўрни ва аҳамиятини батафсил ўрганиш учун тадқиқот ўтказилган. Мақолада қайд этилганидек, солиққа тортиш элементлари, яъни солиқ тўловчи, объект ва ставка тўғридан тўғри ва билвосита солиқлар орасида қайси солиқ турига устунлик беришни белгилайди. Фойда солиғининг барча даражадаги бюджетлар учун даромад манбаи сифатидаги аҳамияти таҳлил қилинади. Корхоналардан олинган фойда солиғи миқдорининг маълум маъмурий-хўжалик ҳудудларида жойлашганлигига қараб ўсиши ва камайишига таъсир этувчи омиллар аниқланган. Фойда солиғи элементларини оптималлаштириш бўйича аниқ таклифлар ишлаб чиқилган. Шу билан бирга, солиқ имтиёзларининг корхоналарнинг инновацион фаолиятига таъсири даражасига алоҳида эътибор қаратилган.

Калит сўзлар: фойда солиғи, тамойил, давлат, солиқ чегараси, солиқ ставкаси.

**ОСОБЕННОСТИ ФОРМИРОВАНИЯ ПРИЗНАКОВ И ПРИНЦИПОВ НАЛОГА НА ПРИБЫЛЬ КАК
ОБЯЗАТЕЛЬНОГО ИСТОЧНИКА ОБЕСПЕЧЕНИЯ ДЕЯТЕЛЬНОСТИ ГОСУДАРСТВА**

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Аннотация. В статье проведен экскурс для подробного изучения роли и значения элементов налога на прибыль. Именно элементы налогообложения, как отмечается в статье, то есть налогоплательщик, объект и ставка определяют, какому виду налога отдать приоритет среди прямых и косвенных налогов. Проанализировано значение налога на прибыль как источников доходов бюджетов всех уровней. Выявлены факторы, влияющие на рост и снижение суммы налога на прибыль от предприятий в зависимости от их расположения на тех или иных административно-экономических территориях. Разработаны конкретные предложения по оптимизации элементов налога на прибыль. При этом особое внимание уделено степени влияния налоговой льгот на инновационную деятельность предприятий.

Ключевые слова: налог на прибыль, принцип, государство, норма налога, ставка налога.

**PECULIARITIES OF FORMATION OF SIGNS AND PRINCIPLES OF INCOME TAX AS A
MANDATORY SOURCE FOR SUPPORTING THE ACTIVITIES OF THE STATE**

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Abstract. The article provides an excursion for a detailed study of the role and significance of the elements of income tax. It is the elements of taxation, as noted in the article, that is, the taxpayer, the object and the rate that determine which type of tax to give priority among direct and indirect taxes. The importance of income tax as a source of income for budgets of all levels is analyzed. The factors influencing the growth and reduction of the amount of income tax from enterprises, depending on their location in certain administrative and economic territories, are identified. Specific proposals have been developed to optimize the elements of income tax. At the same time, special attention is paid to the degree of influence of tax incentives on the innovative activity of enterprises.

Key words: income tax, principle, state, tax rate, tax rate.

Introduction. Any state can exist only when it has its own financial base, in other words, it has money to maintain its apparatus and cover the costs that arise in the process of implementing its functions. Meanwhile, money is a product of the sphere of material production, to which state activity, being by its nature a kind of managerial activity, does not apply. In other words, because of this, the state is forced to look for them somewhere on the side. The extraction of money by the state is the content of such an element in financial activity, which is usually called "the mobilization of funds necessary to ensure the functioning of the state and the creation of state funds." The state obtains funds for itself in various ways: in some cases, it uses a method based on the voluntary transfer of money from their owner (owner) to the state, as a classic example of which are state loans (both internal and external); in other cases, the extraction of money occurs through their forced withdrawal, where taxes in general, in particular, income tax, are an equally classic example.

Literature review. According to M.A. Danchenko, the mechanism of profit tax is a set of rules and instruments of tax relations, with the help of which the goal of tax policy is achieved [1].

Agreeing with the opinion of A. Ilin, it can be said that the profit tax is one of the taxes that can actively influence the development of financial processes of the state [2].

Chinese researchers B. Li, C. Liu, and S. Sun found, using a regression gap design with their own administrative data, that a one percentage point decrease in the statutory corporate income tax rate results in a one percentage point decrease in the share of labor at the firm level [3].

J. Block declares, corporate income taxation influences the quantity and type of entrepreneurship, which in turn affects economic development. Empirical evidence shows that higher corporate income tax rates reduce business density and entrepreneurship entry rates and increase the capital size of new firms [4].

Economist I. Niyazmetov studied aspects of the unification of the profit tax base in his scientific research [5]. Kh. Zaripov studied profit tax as a result-oriented tax, as well as its role in supporting local budgets [6]. D. Abdullaev in his scientific research developed proposals for improving the procedures of profit taxation [7].

Based on the above-mentioned scientific analysis, studies reflecting the role and impact of the profit tax in the financial and economic activities of enterprises are of significant scientific importance.

Research methodology. Widely used methods for studying existing scientific research are economic comparison and analysis, logical thinking, scientific abstraction, data grouping, analysis and synthesis, induction and deduction.

Analysis and results. Taxes have not changed in any form; they are the main source of existence of the state and financing of its activities. To do this, the state forms its own tax system, which includes a set of taxes of various types. At the same time, for each tax, its elements are determined: the payer, the object of taxation, rates, the procedure for payment and benefits. A tax structure is also being formed - a system of specialized tax authorities endowed with powerful powers of authority (especially in terms of tax control).

It is the three elements of taxation, i.e. the payer (subject), object and rate determine which type of tax should be prioritized among direct or indirect taxes. The remaining elements are not priority, but only contribute to the order of receipt according to the established scheme. Regarding the first element - the payer - all legal entities and individuals are payers of certain types of taxes. However, not all tax payers are income tax payers. The last type of tax within economic entities is determined by the Tax Code [8].

The main task of the tax authorities is to ensure the full and timely receipt of tax revenues to the budget, as well as the fulfillment of other financial obligations to the state in the amounts and terms established by tax legislation.

Income tax, established by the authorized body of the state unilaterally and in the proper legal form, is a mandatory payment made by the taxpayer in a certain order and amount, which is irrevocable, non-equivalent and stable, the payment of which is ensured by measures of state coercion. Income tax is a rather complex formation that has a certain internal structure, consisting of elements: the subject of income tax, the object of income tax, the income tax rate, the procedure for paying income tax, income tax benefits.

The type of state, like the type of economy, can only affect the mechanism of taxation of profits, allowing the fiscal function of profits tax not to manifest itself so obviously and so frankly. We have to admit that, despite the centuries-old history of levying income tax, numerous scientific developments about it (both economic and legal), the question of the concept of income tax continues to be controversial, and its existing definitions are not without certain shortcomings.

There are legal and economic signs of income tax. These include: the establishment of income tax by the state, the existence of income tax only in legal form, the establishment of income tax by the appropriate body and an act of the proper legal form (a sign of the legality of the tax), the compulsory nature of income tax, income tax is a mandatory payment, etc.

The economic features of income tax include the following: income tax acts as a payment to the state, irrevocable, non-equivalent, stable nature of

tax relations, the presence of an object of taxation, etc.

A subject of tax is a person who has a legal obligation to pay income tax in the amount, procedure and terms provided for by his tax liability. In legal terms, the subject of income tax acts as a taxpayer of income tax, which is a party to a material tax legal relationship and the tax liability arising from it.

The object of income tax is a legal fact with the help of which legal legislation determines the existence of a tax liability. The concept of "object of income tax" is closely related to the concept of "object of income tax". The subject of income tax is a material expression of the object of income tax. So, if the object of income tax is the fact that the payer owns an enterprise that produces something, then the subject of this tax is the goods (service, product) itself, which belongs to this object on the right of ownership (economic management, operational management). The concept of "tax base", which is used in practice, is closely related to the object of taxation. income tax base. The tax base is the initial value to which the tax rate will be applied, i.e. income tax in order to determine the amount of income tax.

The concept of "source of tax" expresses the funds at the expense of which the taxpayer will pay income tax. The subject of income tax payment means that it is subject to transfer to the budget revenue in the process of paying income tax (with cash taxes - this is some amount of money, with taxes in kind - some kind of material values, in legal language, - things determined by generic characteristics, indicated in tons, cubic meters, etc.).

The unit of taxation is the unit of measurement of the subject of income tax, with the help of which the tax base is determined (for example, in profit, the unit of taxation is the profit subject to taxation). Where the income tax scale is applied, the unit of taxation coincides with the income tax scale unit, where the income tax scale is profit in the broad sense of the word, in particular, profit subject to taxation.

The tax rate is the amount of taxation established by law, i.e. profit subject to taxation, which determines the amount of tax payment from profit. The income tax rate determines the rules for calculating income tax. In most cases, the amount of income tax is the result of the interaction of the income tax rate with the unit, i.e. income subject to tax.

Income tax rate - the amount of tax per unit of taxation. Multiplying the tax rate by the profit subject to taxation will determine the amount of the tax payment from the profit.

The method of taxation of income is the procedure for changing the income tax rate depending on the growth of the tax base. In world practice, there has been a selection of four main methods of taxing profits: equal, proportional, progressive and regressive. In the first case, the amount of tax is

determined in a fixed fixed amount, equal for all payers of income tax (equal taxation), or using the income tax rate, depending on the activities of enterprises. Equal taxation is most clearly manifested in the case of a per capita tax - the same amount of tax is levied from all taxpayers. Something similar is now taking place when entrepreneurs pay an individual tax by buying out a patent - the cost of a patent (ie the amount of tax) is the same for all persons engaged in a homogeneous type of entrepreneurial activity.

Income tax rates can be:

- in a fixed amount of money, depending on the amount of profit;

- interest rate, where all taxpayers pay income tax in the same proportion of the taxable base (for example, in the amount of 15.0% of taxable income). Thus, the amount of income tax itself depends on the size of the taxable base, while the rate remains the same for all taxpayers.;

- progressive rates. The convenience of this method of taxation is the simplicity of calculating the amount of income tax, it is enough to decide on your tax category, how this amount will be known. The inconvenience is the abruptness of the size of the income tax, which leads to uneven taxation. It should be noted that this method, which was widely used in the past, is not currently used.

With a simple relative progression, the taxable base is also divided into certain categories, but when moving from the lowest to the highest level, the income tax rate increases, expressed in a proportional amount.

In Uzbekistan, this method was used for personal income tax. Here, the taxable base (i.e., calculated taxable income) was divided into 4 categories, each of which had its own rate, the size of which increased from the lowest to the highest level. In addition, there was regressive taxation, in which, with the growth of the tax base, the size of the tax base was reduced.

It must be emphasized that the value of income tax, as the main source of state funding, does not change either the type of state or the type of economy (it is based on private or state property), since this value is determined by the following enduring economic factors: firstly, the work of civil servants, with its social utility and significance, does not create value that could be expressed in money; because of this, secondly, the state is forced to look for money on the side and, in other words, to take it away from those who earn it by producing value. The type of state, like the type of economy, can only affect the mechanism of taxation, allowing the fiscal function of income tax not to manifest itself so obviously and so frankly.

Principles (from the Latin principium - basis, originally) are the fundamental and guiding ideas, the leading provisions that determine the beginning

of something. With regard to taxation, principles should be considered the basic ideas and provisions that exist in the tax sphere.

Conventionally, three systems of principles can be distinguished: the economic principles of taxation, the legal principles of taxation (the principle of tax law), and the organizational principles of the tax system.

As the key source of budgetary revenues, a taxation system too should be governed by certain goals or rules called taxation principles [9].

Economic principles of taxation:

- principle of equality;
- principle of proportionality;
- the principle of maximum consideration of the interests and capabilities of taxpayers;
- the principle of economy (efficiency) [10].

Let's look at each principle separately.

First. In moral terms, the principle of justice as a concept of what is due, as a correspondence between an act and a reward, is the fundamental idea on which any system of legal regulation is built. For 200 years it has been the main reference point of any civilized system of taxation.

The principle of equity means that an income tax should influence the distribution of income by placing a burden on some people and granting privileges to others.

This principle also presupposes that taxpayers who are in an equal economic position should be in an equal tax position, i.e. everyone must pay income tax of the same amount (the principle of solvency). Horizontal equity is based on the idea that the amount of taxes levied on income should be determined depending on the amount of profit of the payer.

Consequently, the principle of equality, from a legal point of view, proceeds from how the legislator regulates the procedure for seizing property from the payer, as well as how the states collecting income taxes and the persons obliged to pay them relate to each other.

Second. The principle of proportionality, unlike other principles, consists in the ratio of the filling of the budget and the consequences of taxation that are unfavorable for the taxpayer.

Therefore, the principle of proportionality can also be formulated as the principle of economic balance between the interests of the taxpayer and the state treasury.

Increasing the income tax rate increases, although at an increasingly slowing pace, the amount of revenues to the budget. Since the decrease in the base is slower than the increase in the rate, in general, budget revenues increase. However, the achievement of a certain economic limit of paying income tax leads to the fact that the net income, in practice, does not remain at the disposal of enterprises, as a taxpayer of income tax. Since enterprises cannot

work only in order to pay profit tax to the budget revenues of all levels. Of course, a decline in economic activity is beginning, and income tax evasion will become widespread. There is a shift in the whole GDP, in particular, profits to the sphere of the shadow economy. Therefore, the task of the legislator is to establish, on the basis of economically justified proposals, such a regime for taxing profits that would not suppress the economic activity of the taxpayer, and at the same time ensure the necessary level of tax revenues from profits to the budget.

In the conditions of innovative development of the economy, an enterprise, as a payer of income tax, should pay special attention to the targeted use of tax benefits. The degree of reconstruction of production facilities and the introduction of innovative technologies largely depends on the benefits. Therefore, enterprises should not seek to evade income tax. We must not allow the transfer of profits to the sphere of the shadow economy.

Taxation in the broad sense of the word has its limits, determined in accordance with the principle of proportionality. A shift of the conditional point in one direction or another gives rise to a contradictory situation, the manifestations of which are political conflicts, disobedience of taxpayers to the tax authorities, capital flight, massive income tax evasion, population migration, and others.

The tax limit is a conditional point in taxation, at which the optimal share of GDP for payers and the state treasury is redistributed through the budget system.

Third. In accordance with the principle of maximum consideration of the interests and capabilities of taxpayers, the income tax system should be characterized by certainty and convenience for the taxpayer. The peculiarity of the manifestation of this principle lies in the awareness of the taxpayer about changes in tax legislation.

Fourth. The principle of economy (efficiency) means that the amount of income tax for each individual payer of income tax must exceed the cost of servicing it. It is no coincidence that some experts put forward a proposal to establish in the tax or budgetary legislation a norm according to which, when establishing a new tax rate, it should be justified that the income from its fees will exceed the costs tenfold.

Conclusion. After analyzing the formation and principles of income tax as a mandatory source of income for the budget of all levels, we highlight the key features of income tax:

1. The largest revenue source in the system of direct taxes is corporate income tax. However, individuals, as taxpayers, have the ability to arbitrarily change the place and amount of payment of this tax, as a result of which a person who does not participate in its formation becomes a user of budgetary services at the expense of this tax source.

Therefore, the loyalty of the taxpayer, i.e. a legal entity of a certain administrative-economic territory, its desire to make tax payments to the budget of this economic territory.

2. The external greater stability of income tax receipts is violated by the low quality of tax control on the part of taxpayers of this tax for the completeness of its payment. Therefore, the practice of income tax evasion should not be allowed to spread and the taxpayers of this tax should not be allowed to manipulate its amount and place of payment.

3. Each taxpayer needs to introduce modified approaches to the system of providing tax benefits for income tax, they should not be received by

enterprises that carry out efficient activities. Otherwise, income tax breaks should not encourage dependency among businesses.

4. In the conditions of innovative development of the economy, the attention of the enterprise, as a payer of income tax, should be drawn to the intended use of tax benefits. It is these benefits that should contribute to the reconstruction of production, the introduction of innovative technologies, and the greater use of leasing technologies.

Prevent income tax evasion from becoming widespread. To prevent the use of profits in the shadow economy. It follows from this that a large tax payment to budget revenues at all levels should continue to be, we believe, income tax.

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СОЛИҚ СИЁСАТИ СТРАТЕГИЯСИНИ АМАЛГА ОШИРИШ МЕХАНИЗМЛАРИНИ ТАКОМИЛЛАШТИРИШ ЙЎЛЛАРИ

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Аннотация. Мазкур мақолада республикамизда янги тараққиёт стратегиясида солиқ-бюджет тизимини самарадорлигини таъминлаш масаласи ёритилган. Ҳар қайси мамлакатнинг иқтисодий сиёсатида солиқ сиёсати ўта муҳим аамиятга эга. Солиқ сиёсати давлатнинг бошқа иқтисодий сиёсатининг йўналишларига кучли узвий боғлиқлиги билан бир қаторда, уларга таъсир қилиб боради. Солиқ сиёсатини тўғри ишлаб чиқиш ва унинг стратегик ҳамда тактик йўналишларини белгилаб олиш ўта долзарб ва мураккаб жараён ҳисобланади. Мазкур мақолада солиқ сиёсатининг мазмуни, унинг стратегияси ва тактикаси ҳамда бугунги кунда Ўзбекистон солиқ сиёсатининг устувор йўналишлари таҳлил қилинади.

Калит сўзлар: солиқ, солиқ муносаглари, иқтисодий сиёсат, солиқ сиёсати, солиқ сиёсати стратегияси, солиқ сиёсати тактикаси, солиқ ставкаси, солиқ имтиёзлари, солиқ сиёсати йўналишлари, давлат бюджети, марказлаштирилган пул фондлари, солиқ маъмурчилиги, солиқ юки.