THE TAX SYSTEM OF UZBEKISTAN AND ITS FEATURES

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Abstract : The tax system of Uzbekistan is a set of taxes, duties, fees, payments, as well as mandatory contributions to extra-budgetary funds, their types, forms, and forms, established by the state and collected by the budget. As mentioned above, taxes are mandatory payments collected from legal entities and individuals to the state budget. Extra-budgetary funds include the Pension Fund, the Employment Assistance Fund, the Republican Road Fund, the School Education Development Fund, the Trade Union Fund, and others.

Keywords : Taxes, taxation procedures, taxation methods, Tax obligations, tax benefits, tax control, tax liability.

Contributions, payments, and contributions to these funds are mandatory, like taxes, and the organization and provision of their collection are the responsibility of tax authorities. Therefore, mandatory contributions, payments, and contributions to the budget and extra-budgetary funds are equated with taxes. Therefore, the concept of "taxes" in a broad sense also includes mandatory contributions, payments, and contributions that are equated with taxes.

The tax system of the Republic of Uzbekistan broadly includes the following:

- taxes and their types ;

- other mandatory payments (allocations, transfers, contributions, fees, charges) ;

-subjects of tax relations;

-taxation procedures;

-taxation methods;

-tax obligations;

-tax benefits;

-tax control;

-tax liability;

Taxes and other mandatory payments have been discussed in previous topics and above. The remaining elements of the tax system are briefly described below.

Subjects of tax relations are tax collectors, tax agents and taxpayers. Tax collectors are tax service bodies and their employees. Tax agents are employees of enterprises, organizations, institutions who are obliged to calculate, withhold and transfer taxes and other mandatory payments to the budget and extra-budgetary funds. Taxpayers are legal entities and individuals

who are obliged to pay taxes and other payments. A legal entity is an enterprise (organization) that owns property in its ownership, business management or operational management and is responsible for its obligations with this property, as well as having an independent balance sheet, its separate independent division. A taxpayer is a citizen of the Republic of Uzbekistan, citizens of other states and stateless persons who own an object of taxation. Taxation is determined based on the permanent location or residence (residency) of taxpayers. Depending on this indicator, taxpayers are divided into two groups: residents of the Republic of Uzbekistan and non-residents.

A legal entity registered in the Republic of Uzbekistan is considered a resident of the Republic of Uzbekistan (resident legal entity). An individual who permanently resides in Uzbekistan or stays in Uzbekistan for a total of 183 days or more in any consecutive twelve-month period ending in the tax period is considered a resident of the Republic of Uzbekistan (resident individual).

Legal entities registered abroad but operating and earning income in Uzbekistan are not considered residents of the Republic of Uzbekistan as taxpayers (non-resident legal entities). Individuals who do not permanently reside in Uzbekistan but are present in Uzbekistan for a total of less than 183 days in any consecutive twelve-month period ending in the current tax period and operating and earning income are not considered residents of the Republic of Uzbekistan (non-resident individuals).

There are two types of taxation procedures in Uzbekistan. The first is the general (general) taxation procedure, which provides for the payment of all taxes and includes general, complete procedures for collecting and paying them and other mandatory payments. The second is the simplified taxation procedure, which provides for the payment of a single tax determined for certain categories of taxpayers, and includes special, simplified procedures for their calculation, collection, payment, and submission of reports.

The taxation method is a procedure based on the way the tax rate changes depending on changes in the tax base. It can be of four types:

1) equal taxation - the same tax amount is set for all taxpayers;

2) proportional taxation - the tax amount changes in accordance with changes in the tax base, while the tax rate remains unchanged;

3) progressive taxation - as the tax base increases, the tax rate also increases;

4) regressive taxation - the tax rate decreases as the tax base increases.

Tax liability is a taxpayer's obligation arising in accordance with tax legislation.

Tax incentives are reliefs provided for by law for certain categories of taxpayers and are divided into the following groups:

1. Depending on whether the tax is imposed on an object or subject:

a) a benefit granted to a tax object;

b) a benefit granted to a taxable entity.

2. Depending on the nature of the transfer:

a) permanent privilege without a purpose;

b) temporary privilege without purpose;

c) targeted permanent privilege;

g) targeted temporary exemption.

3. Depending on the method of application:

a) exclusion (of certain objects, income);

b) deduction (reduction of the tax base);

c) tax credit (interest is also paid for the credit):

-reducing the tax rate;

-reduce the tax amount;

-delay in tax payment;

-paying taxes in installments;

-refund of previously paid tax;

-taking into account previously paid tax;

-investment tax credit - payment in stages with a reduced repayment period.

Tax control is the control by tax authorities of the implementation of tax legislation, ensuring the full and timely collection of taxes and other mandatory payments, and is carried out in the following forms:

1) registration of taxpayers;

2) accounting for taxable objects;

3) keeping records of tax and budget revenues;

4) direct tax control:

-establish state control over the activities of taxpayers;

-monitoring the financial and economic activities of taxpayers;

-in-house control - checking financial and economic reports without visiting the enterprise;

-analysis of statistics and other data;

-checking compliance with the rules for using cash registers;

-checking whether excise stamps are affixed to goods;

-verify compliance with the rules for accounting, valuation and sale of property confiscated for the benefit of the state;

- inspect the activities of subordinate bodies;

- conducting inspections: audit, alternative inspection, control inspection, unscheduled inspection, short-term inspection.

Tax liability is the established liability of a taxpayer for an unlawful act (action or inaction) recognized as a tax offense in accordance with tax legislation.

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