



SPECIFIC FEATURES OF RESOURCE TAX IMPROVEMENTS

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Received: 14 th September 2024 Accepted: 11 th October 2024	<i>Defining the function of resource tax is very important to promote the reform and perfection of resource tax. In this paper, the function of resource tax should be changed from "adjusting the differential income of resources" to "saving resources and promoting the sustainable use of resources". According to the functional orientation of resource tax and the development and implementation of resource tax in China, it can be analyzed that although the formulation and implementation of resource tax law is of great significance, there are still some imperfections, and if we improve the tax base, adjust the tax rate, adjust the preferential policy and income distribution mechanism, we can promote the reform of the resource tax system.</i>

Keywords: *Resource Tax, Social conformity, Uzbekistan, culture, social norms, social expectations*

INTRODUCTION

Resource taxes are a practical tool for ensuring the efficient use of land, water and other natural resources, and play an important role in the use of natural resources in a market economy and their preservation for future generations. Unlike other types of taxes, resource taxes have their own characteristics and, by their economic essence, are considered rent payments. In other words, this is a specific payment for the use of non-renewable natural, land and water resources, which is not related to the results of the activities of economic entities. That is, resource payments are aimed at ensuring equal conditions for economic entities located in different conditions, encouraging a rational attitude towards natural resources, and preventing their plunder.

In views on taxes, land taxes have historically been formed under the influence of objective and subjective factors. It is necessary to analyze various definitions of land tax, substantiate their essence in the process of specific economic and social development, determine the economic role of land tax and the tax principles that form the basis of tax legislation, and determine the place of existing land taxes in the tax system and in the development of society. Because, with the emergence of the state, taxes have been considered one of the necessary requirements of economic relations in society. Along with the development of state structures, the tax system has changed and improved. The change and improvement of the tax system has been based on the fact that the types, amounts and methods of collection of land taxes have varied.

According to historical sources, state relations in Central Asia date back to the beginning of the millennium BC, and the oldest states on its territory

are the states of Greater Khorezm, Bactria and Sogdiana. During the Mongol invasion, the condition of peasants and artisans worsened year by year, because in addition to paying land taxes, peasants had to perform various duties and services. Artisans, in particular, were obliged to manufacture weapons. The feudal lords and nobles were given titles and paisas by the khans and khan wives, which gave them the right to demand various services and obligations from peasants and artisans. When paisas were given, the local population was obliged, for example, to feed the traveler and provide him with a room, feed his horse, and create other amenities.

In the Chigatai ulus, the land tax was set at one tenth. Taxes were levied on each farm even in the form of wine, rice, meat, and horse feed. Large landowners, merchants, and Islamic leaders, who had close ties with the Mongols, received great privileges and received various titles. High officials did not pay taxes. Bad resource tax administration is not the biggest risk faced by resource-rich countries. Badly designed resource tax policy and mismanaged expenditure of resource revenues, for example, have probably been far more damaging. But bad resource tax administration is still a significant risk, both in its own right – incompetence and corruption can cause serious damage to government revenues and reputations, and serious problems for investors – and because it magnifies other major risks: for example, resource revenues are more likely to be wasted or misappropriated if tax administrators do not properly account for them, and poor administrative capacity can lead to bad tax policy choices. Natural resources are often found in developing countries, and often dominate those countries' economies. Such countries commonly suffer from weak general administrative



capacity and governance, which are exposed to huge additional pressures by the scale and complexity of resource taxation. Many struggle to meet this challenge, and urgently need to strengthen their resource tax administration. The scale of the challenge must be recognized, but it should not be exaggerated. Resource production is a complex industry, but so are all major international industries, and administering taxes on resource production companies is not inherently more difficult than on other large international businesses. Indeed some features of the industry make (or should make) tax administration less difficult, and if countries could get the simple things right they could often achieve significant improvements. But this requires the political will to make the necessary reforms, and, for reasons discussed later, that is often missing.

LITERATURE REVIEW

The main directions of Amir Temur's tax policy are expressed in his political testament to his children, "Temur's Regulations", and the features of his tax policy can be expressed in the following thoughts: "I ordered that when collecting taxes from the subjects, one should avoid putting them in a difficult situation or impoverishing the country. Because, depriving the subjects of their homes leads to the impoverishment of the (state) treasury. The decrease in the treasury leads to the dispersion of the army. The dispersion of the army, in turn, leads to the weakening of the state." The work also developed rules for calculating taxes: "I also ordered that taxes be collected based on the yield of crops and the fertility of the land. For example, they should take into account the cultivated lands that are constantly irrigated by the water of the kariz, springs and rivers, and take two parts of the harvest from such lands for the people and one part for the supreme government (the treasury of the kingdom). As for the arable lands, they should take the share of the tenants, and they should follow the rule of one-third and one-fourth from these lands taken into account (in collecting taxes). " From these sentences we can see that the tax was levied separately from the arable and irrigated parts of the land. In addition, tax incentives were established to encourage the development of new lands: "I also ordered that whoever cultivates a desert, or builds a farm, or raises a garden, or improves a wasteland, nothing should be taken from him in the first year, and in the second year, they should receive what the subjects gave with their consent, and in the third year, the tax should be collected in accordance with the tax

laws and regulations." Thanks to this wise policy of Amir Temur, favorable conditions were created for taxpayers to pay taxes. In addition, it was possible to replace taxes in the form of products with tax money: "If the subjects agree to pay the tax on their registered lands in cash, the amount of cash should be determined in accordance with the current price of grain, which is the share of the commander." As an important feature of the tax policy pursued by Amir Temur, it should be noted that he conducted a separate tax policy in relation to the conquered territories. "If the landowner is satisfied with the amount of the tax that he has been paying in the past, then let them act with their consent, otherwise let them collect (the tax) according to the rules". In the Republic of Uzbekistan, during the transition to a market economy, one of the urgent issues is to strengthen local budget revenues from local taxes and expand their revenue base. Expanding the revenue base of local budgets is directly related to the interest of local authorities in increasing local budget revenues in connection with the constant and timely collection of land taxes from legal entities and individuals in the regions. The tax system is a complex economic process, which consists of the interdependence and integrity of taxes and fees, the state's tax policy, tax mechanism and tax-related scientific research processes, and is classified according to its structural and substantive nature, depending on their withdrawal from turnover, according to their economic nature, according to the source of their origin and the process of their receipt in the budget.

RESULTS

Taxes and fees introduced at the initial stage of the transition of the Republic of Uzbekistan to a market economy had a small economic incentive function, and were more aimed at social protection of the population during the transition period, and also had a treasury function.

"The most important direction of improving the tax system is to draw a clear line between republican taxes and local taxes, which are sources of the formation of certain budgets." If we pay attention to these words of our President I.A. Karimov, attention is paid to one of the directions of improving the tax system, the use of state and local taxes in their place, and it is undoubtedly the most important direction. On the other hand, although there is a certain line between republican taxes and local taxes, it is not clear enough. This is especially noticeable from the point of view of the taxpayer. Indeed, since part of the funds belonging to the taxpayer as a result of paying



taxes are forcibly (in accordance with the law) withdrawn from his will, it is natural that he is not interested in the further fate of these funds. However, the division of taxes into local and republican taxes and their corresponding transfer to the local and republican budgets is not as insignificant an issue as ordinary taxpayers think.

CONCLUSION

On the contrary, for our unitary republic, which, according to its structural structure, consists of several administrative-territorial divisions, this issue is one of the most important. Because the pace of development of these separate administrative-territorial divisions in accordance with each other, the elimination of existing disparities between them, the elimination of gaps in mutual development, the reduction to a certain extent of existing differences between administrative-territorial divisions, the implementation of a single financial policy within the country, the preservation of interest in economic development within the regions, and so on, directly depend on the establishment of a clear and reasonable border between republican taxes and local taxes.

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