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THEORETICAL AND METHODOLOGICAL BASIS OF THE MECHANISM OF TAXATION OF FOREIGN ECONOMIC ACTIVITY

Annotation: The article emphasizes the importance of developing scientifically grounded proposals for improving the taxation system to foster the development of foreign economic activity (FEA). Studying new approaches to ensuring the effective functioning of the FEA taxation system is presented as a complex direction of modern scientific research. The study highlights the need to improve the theoretical and methodological foundations of managing the FEA taxation system based on foreign trade balance management. The main task is to analyze and evaluate the impact of improving the FEA taxation system on the activities of the state, economy, economic entities, and the population's living standards. Indicators such as export and import growth rates, the share of foreign trade turnover in GDP, and the international competitiveness coefficient are used to assess FEA effectiveness. In conclusion, a deeper understanding of the features and principles of FEA management practices holds significant importance.

Keywords: foreign economic activity, taxation system, efficiency assessment, foreign trade balance, investment, international competitiveness.

Аннотация: В статье подчёркивается важность разработки научно обоснованных предложений по совершенствованию налоговой системы для развития внешнеэкономической деятельности (ВЭД). Изучение новых подходов к обеспечению эффективного функционирования налоговой системы ВЭД представлено как сложное направление современных научных исследований. В исследовании отмечена необходимость совершенствования теоретических и методологических основ управления налоговой системой ВЭД на основе управления внешнеторговым балансом. Основной задачей является анализ и оценка влияния совершенствования налоговой системы ВЭД на деятельность государства, экономики, хозяйствующих субъектов и уровень жизни населения. Для оценки эффективности ВЭД используются такие показатели, как темпы роста экспорта и импорта, доля внешнеторгового оборота в ВВП и коэффициент международной конкурентоспособности. В заключение подчёркивается, что глубокое понимание особенностей и закономерностей управления ВЭД имеет большое значение.

Ключевые слова: внешнеэкономическая деятельность, налоговая система, оценка эффективности, внешнеторговый баланс, инвестиции, международная конкурентоспособность.

Annotatsiya: Maqolada tashqi iqtisodiy faoliyat (TIF)ni rivojlantirish uchun soliq tizimini takomillashtirish bo'yicha ilmiy asoslangan takliflar ishlab chiqish muhimligi ta'kidlanadi. TIF soliq tizimining samarali ishlashini ta'minlash bo'yicha yangi yondashuvlarni o'rganish zamonaviy ilmiy tadqiqotlarning murakkab yo'nalishi sifatida ko'rsatiladi. Tadqiqotda tashqi savdo balansini boshqarish asosida TIF soliq tizimini takomillashtirishning nazariy va metodologik asoslari takomillashtirilishi zarurligi qayd etilgan. TIF soliq tizimini takomillashtirishning davlat, iqtisodiyot va xo'jalik subyektlari hamda aholi turmush darajasiga ta'sirini o'rganish va tahlil qilish asosiy vazifa sifatida ko'rsatilgan. TIF samaradorligini baholash uchun eksport va import o'sish sur'atlari, YaIMdagi tashqi savdo aylanmasining ulushi, xalqaro raqobatbardoshlik koeffitsienti kabi ko'rsatkichlardan

foydalaniladi. Xulosa qilib, TIF boshqaruvi amaliyotining xususiyatlari va qonuniyatlarini chuqur tushunish katta ahamiyatga ega.

Kalit soʻzlar: tashqi iqtisodiy faoliyat, soliq tizimi, samaradorlik baholash, tashqi savdo balansi, investitsiya, xalqaro raqobatbardoshlik.

In order to positively solve the tasks of developing foreign economic activity (FIF), it is important to develop scientifically based proposals and recommendations for improving the taxation system. Based on this rationale, the study of new approaches to ensuring the effective functioning of the FTI taxation system emerges as a new and complex area of research within the framework of modern scientific research. At the same time, it is worth noting that the theoretical and methodological foundations of studying ways to improve the FTI taxation system, which are mainly based on the principles of skillful management of the foreign trade balance, are in need of improvement.

The main tasks of the effective use of these tools are to study, analyze and make decisions on the impact of improving the TIF taxation system in Uzbekistan not only on the activities of the state, economy, and economic entities, but also on the standard of living of the population.

The modern foreign economic activity of the Republic of Uzbekistan occupies an active position in the world economy. The quality of its organization determines not only the country's position in the world, but also the quality of life of the population due to the economic forms of interaction with other countries. The economic literature lists a large number of forms of foreign economic activity of the country, each of which expands the boundaries of cooperation between countries and, in full interaction with each other, allows improving the domestic economy of the country.

"Foreign economic activity is a complex and high-risk activity of the state and economic entities, carried out outside their own country, based on the criteria of entrepreneurial activity in the field of foreign trade, investment, scientific and technical, cooperative, currency and financial relations, and accompanied by many privileges and advantages of operating in an international environment."¹"Understanding the content of a country's foreign economic activity is related to managing its main directions and aspects within the framework of the interaction of states."².

A full understanding of the content and scope of the country's foreign economic activity implies effective management of its various aspects and main directions within the framework of intergovernmental cooperation. In accordance with the current legislation, the main principles governing foreign economic activity in our country are: ensuring the freedom and economic independence of entities engaged in such activities, ensuring equality between these entities, preventing discrimination in trade and economic relations, increasing mutual benefit in foreign economic activity, protecting the rights and legitimate interests of participating entities through economic efforts and state intervention.

The main aspects of foreign economic activity are:

- cooperation in international economic and financial spheres;
- carrying out foreign trade operations;

¹Sushchnost i formy vneshneekonomicheskoy deyatel'nosti strany. The method is effective. <http://elibrary.ru/item.asp?id=41585515>.

²That source.

- attracting foreign investments;
- engaging in international investment activities.

We believe that a more precise approach is appropriate in studying the economic content, composition, and significance of a country's foreign economic activity in ensuring sustainable economic growth.

The influence of foreign economic activity on economic development is observed to operate in a certain hierarchical manner. This interdependent and complementary development process shows that the strategy of managing state affairs related to the country's foreign economic policy in the global arena is aimed at ensuring the active participation of state bodies, regions and economic entities in achieving a common goal.

It is also important to clearly define the types and forms of foreign economic activity and study their necessity and significance, content and characteristics.

This classification allows for a broad representation and study of the types and forms of a country's foreign economic activity.

The issue of assessing the effectiveness of a country's foreign economic activity remains a topic of great scientific and practical importance, which is poorly studied in modern research. Although many studies focus on the structure and development trends of such activities, they poorly conduct comprehensive analyses, and there are no studies based on an integrated approach.

In our opinion, it is necessary to adhere to a certain sequence when assessing the effectiveness of a country's foreign economic activity.

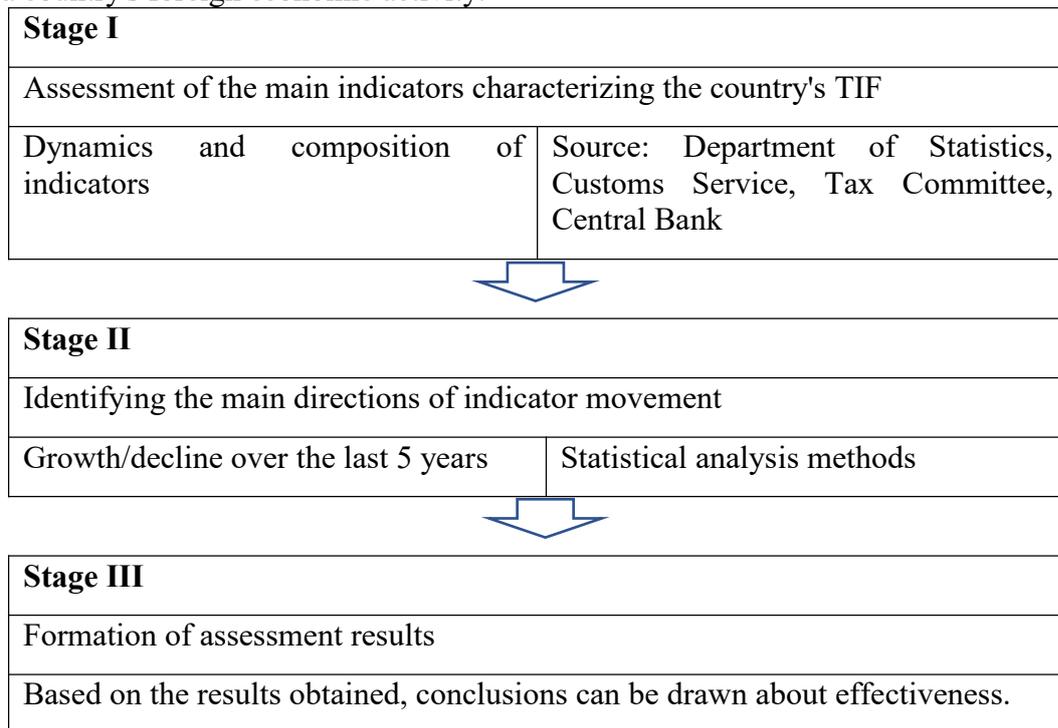


Figure. Stages of assessing the effectiveness of a country's foreign economic activity

When assessing the effectiveness of foreign economic activity, the necessary measures should be implemented sequentially, in accordance with the stages.

At the same time, during the research process, we supplemented the composition of

macroeconomic indicators related to foreign economic activity and highlighted their significance.

Table

Indicators characterizing the effectiveness of the country's foreign economic activity

Indicator	Source	Indicator importance
Export growth rate	State Statistics Department	The increase in the indicator indicates an improvement in external economic activity.
Import growth rate		
GDP		
Share of foreign trade turnover in GDP	Independent calculation	Above 1. An increase in the indicator indicates an improvement in foreign economic activity.
Export quota		
Import quota		
Foreign trade quota		
Import-export coverage ratio		
International competitiveness coefficient	Independent calculation	Above 0. An increase in the indicator indicates an improvement in foreign economic activity.
Growth rate of customs duties	State Customs Service	The increase in the indicator indicates an improvement in external economic activity.
Growth rates of customs privileges	State Customs Service	The increase in the indicator indicates an improvement in external economic activity.
Growth rate of foreign direct investment	Central Bank	The increase in the indicator indicates an improvement in external economic activity.

The set of indicators presented in the table can give us an indication of the aspects that should be paid attention to when assessing the effectiveness of a country's foreign economic activity. Consequently, an integrated approach to the study of these indicators of a country's foreign economic activity allows us to clearly identify both its problem areas and its achievements. This methodology covers the algorithm of the sequence of studies in the process of assessing effectiveness, the acceptable limits of indicators assessing the effectiveness of foreign economic activity, and the level of certainty in accordance with the content of the results achieved.

In general, a deeper and broader understanding of the features and laws of foreign economic activity management practice is of great importance. In this regard, the next paragraph of our study is devoted to the study of the conceptual foundations and conditions for ensuring an effective tax mechanism for foreign economic activity.

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