

ECONOMIC ESSENCE AND OBJECTIVE NECESSITY OF TAXES

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Abstract. The article reflects some theoretical views on the essence of taxes, the peculiarities of taxes in the organization of financial relations, and also reflected ideas on the formation of tax relations, tax accounting and made appropriate conclusions.

Key words: tax, tax relations, finance, production, category.

Considering that the concept of taxation as an economic category is directly related to the emergence of the state and the continuity of its activities, it should be noted that the category of tax arises through the economic policy of the state. The tax system in a general sense is money collected from taxpayers at the discretion of the state.

As is known, taxes are directly related to the emergence of the state, and the state uses taxes as a financial source to carry out tasks within its jurisdiction. The application of taxes is objective, since all the entities that make up society do not operate in the real sector, that is, in the sphere of production. There are also layers in society that are rejected by others or whose activities are economically inefficient and which require objective application of taxes. More precisely, the division of society into non-profit sectors, including defense, medicine, education, culture, etc., and profitable sectors, as well as the natural need to finance the unprofitable sector, determine the need for an objective application of taxes. However, social services of the non-profit sector are mainly implemented by the state, so taxes arising as a way of financing them also belong directly to the state.

It is important to study its impact on business, to make a decision based on the capabilities and financial situation of entrepreneurs, when determining the coefficient of increase in land tax and rent. In this regard, the head of our state has developed a number of reforms, and this situation continues constantly. Taking an example from Uzbekistan, President Sh. Mirziyoyev at a meeting with local entrepreneurs working in our country on April 18 of this year, "Increasing revenues should not be done by raising tax rates. On the contrary, if we help entrepreneurs and expand the tax base, revenues will increase and entrepreneurs will be happy¹." There is a deep meaning behind these words, and we believe that this situation can be the initial stage in achieving a certain level of success for entrepreneurs.

Now entrepreneurs are allowed to pay these taxes twice a year. The most stable relations are determined by law, new reforms by presidential decree, and the development of industries and regions

¹ <https://xabar.uz/> Should not occur at the expense of increasing revenues by raising the tax rate. From the speech of President Sh. Mirziyoyev at a meeting with entrepreneurs of Uzbekistan, 18.04.2025

by government decree. Only departmental documents are accepted for their implementation. In this way, the results of the reforms will reach our people faster.

At the same time, there is a lack of fundamental research on issues of general tax theory, including the concept of a tax category, its objective necessity, its role in reproduction, analysis of tax functions, and others. This is due to the following circumstances: firstly, the fact that before the transition to market relations, the analysis of the role of taxes had less economic significance than their modern role, and secondly, the existence of different interpretations of the function of taxes. All this indicates that what is being studied is not the essence of taxes as an economic category in general, but only their specific features and functions in the expanded reproduction system aimed at generating budget revenues.

It is known that the essence of any economic category must determine the composition of economic relations, the specific characteristics of the category, the basis of relations and its socio-economic characteristics.

The state has many functions and tasks, and as the market economy develops, some tasks incompatible with socially protected market relations disappear, and new tasks begin to appear. These include providing social assistance to low-income groups of the population of our republic and organizing the infrastructure of a market economy. The state, understanding the need to provide pensioners, students, mothers with many children and other citizens with the means to implement decisive socio-political measures, compensates for the difference in prices for some limited goods from the budget.

The objective economic necessity of taxes is to provide financial assistance to the poor, those in need of social protection, and residents of difficult areas. At the same time, the state also spends money on maintaining and strengthening its defense capability in order to maintain public peace, in addition, the state is obliged to allocate large funds to maintain the safety of citizens, restore order in the country and perform its administrative functions. The obligation to bear such expenses makes the taxes that are their source objectively necessary.

It should be said here that the calculation of taxes and their timely payment, i.e. without delays, is one of the important tasks for the subjects.

Tax accounting is a system of calculation, accuracy and timeliness of payment of tax obligations of legal entities and individuals to the state.

Taking into account the above, it can be concluded that taxes arise from activities in the sphere of production, services, trade, construction and other industries, as well as from the income received from them. This need does not depend on the will and consciousness of the producer, that is, it is objectively manifested in the need to generate budget revenues in the context of market relations.

In addition to the positive impact of taxes on the budget, they can also be actively used to implement important economic reforms. Price reform, liberalization of foreign trade and labor market reform create the need for financial support for newly emerging commercial structures. This problem can be solved by stratifying tax rates. Thus, tax objectives, depending on the period of their implementation, are divided into short-term, medium-term and long-term. These tasks differ from each

other in content. Taxes can serve not only to meet the revenue needs of the state budget, but also to realize the flexibility of state revenues in order to increase the viability of the budget in the medium term.

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