

**PROCEDURE FOR CALCULATING AND TRANSFERRING EXCISE TAX TO THE STATE BUDGET IN UZBEKISTAN****Turayev Alijon Akmal ugli**

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**Abstract.** Excise tax is an important component of the tax system that performs both fiscal and regulatory functions in the economy. In the Republic of Uzbekistan, excise taxation is regulated by the Tax Code and plays a significant role in ensuring stable state budget revenues. This article analyzes the procedure for calculating excise tax and transferring it to the state budget based on the current tax legislation of Uzbekistan as of 2026. The study examines the legal framework of excise taxation, the determination of the tax base, the application of tax rates, and the reporting and payment procedures for taxpayers. Particular attention is given to recent tax policy reforms and their impact on the effectiveness of excise tax administration.

**Keywords:** excise tax, tax calculation, tax administration, state budget, tax policy, Uzbekistan tax system.

**Annotatsiya.** Aksiz solig'i soliq tizimining muhim tarkibiy qismi bo'lib, iqtisodiyotda fiskal hamda tartibga soluvchi funksiyalarni bajaradi. O'zbekiston Respublikasida aksiz solig'i Soliq kodeksi bilan tartibga solinadi va davlat budjeti daromadlarini shakllantirishda muhim ahamiyatga ega. Mazkur maqolada 2026-yilda amalda bo'lgan soliq qonunchiligi asosida aksiz solig'ini hisoblash hamda budjetga o'tkazish tartibi tahlil qilingan. Tadqiqot jarayonida aksiz solig'ining huquqiy asoslari, soliq bazasini aniqlash, soliq stavkalarini qo'llash hamda soliq hisobotlarini taqdim etish va to'lov tartiblari o'rganilgan. Shuningdek, soliq siyosatida amalga oshirilayotgan so'nggi islohotlarning aksiz solig'i tizimi samaradorligiga ta'siri ham tahlil qilingan.

**Kalit so'zlar:** aksiz solig'i, soliq hisoblash tartibi, soliq ma'muriyatchiligi, davlat budjeti, soliq siyosati, O'zbekiston soliq tizimi.

**Аннотация.** Акцизный налог является важным элементом налоговой системы и выполняет как фискальные, так и регулирующие функции в экономике. В Республике Узбекистан акцизное налогообложение регулируется Налоговым кодексом и играет значительную роль в формировании доходов государственного бюджета. В данной статье анализируется порядок расчета акцизного налога и его перечисления в государственный бюджет на основе действующего налогового законодательства Узбекистана по состоянию на 2026 год. В исследовании рассмотрены правовые основы акцизного налогообложения, определение налоговой базы, применение налоговых ставок, а также порядок представления налоговой отчетности и уплаты налога. Особое внимание уделено последним реформам налоговой политики и их влиянию на эффективность администрирования акцизного налога.

**Ключевые слова:** акцизный налог, расчет налога, налоговое администрирование, государственный бюджет, налоговая политика, налоговая система Узбекистана.

**INTRODUCTION**

The modernization of tax systems has become an essential component of economic reforms in many developing economies. Excise taxation plays a special role in fiscal systems because it simultaneously performs both fiscal and regulatory functions. Governments impose excise taxes primarily on goods with inelastic demand or goods associated with negative externalities, such as tobacco products, alcohol, and petroleum products. These taxes provide a stable source of budget

revenue while influencing consumption patterns. In the Republic of Uzbekistan, the excise tax is one of the indirect taxes established by the national tax legislation and regulated by the Tax Code. The development of the excise taxation mechanism has been closely linked with broader tax reforms aimed at creating a transparent and efficient fiscal system. In recent years, the government has introduced several amendments to excise tax legislation, including changes in tax rates and the expansion of the list of excisable goods.

According to current legislation, excise tax applies to specific categories of goods and services produced or imported into the country, including alcoholic beverages, tobacco products, petroleum products, natural gas, certain sugary beverages, and energy drinks. Businesses engaged in the production or import of such goods are considered excise taxpayers. Recent tax policy reforms implemented in 2026 have further strengthened the role of excise taxes in fiscal policy. For example, excise tax rates on petroleum products and tobacco products were increased, and a progressive excise taxation system for sugar-sweetened beverages was introduced depending on sugar concentration.

The aim of this research is to analyze the mechanism for calculating excise tax and the procedure for transferring it to the state budget in Uzbekistan, as well as to assess the effectiveness of current legal regulations and administrative practices.

### **LITERATURE REVIEW**

Excise taxation has been widely studied in economic literature as an important instrument of fiscal policy and market regulation. Many scholars emphasize that excise taxes not only generate government revenue but also influence consumer behavior by increasing the price of goods with negative social or environmental impacts. In international economic literature, excise taxes are often analyzed as selective consumption taxes imposed on specific goods such as tobacco, alcohol, and fuel. According to the research of public finance scholars, the effectiveness of excise taxation largely depends on the elasticity of demand for excisable goods and the structure of tax rates applied by the government. Studies also highlight that excise taxes are particularly effective when applied to goods with relatively inelastic demand, as consumers are less likely to reduce consumption even when prices increase.

In the context of Uzbekistan, several national researchers have examined the role of indirect taxes in the formation of state budget revenues. Local scholars emphasize that excise taxation is one of the most stable sources of fiscal revenue due to the constant demand for excisable goods. At the same time, they point out that excise taxes can be used as an effective instrument for regulating the consumption of harmful products and supporting public health policy. Research devoted to the development of the tax system in Uzbekistan indicates that significant reforms have been implemented in recent years to modernize tax administration and improve transparency. The introduction of electronic tax reporting systems, digital monitoring of production volumes, and the modernization of customs procedures have contributed to improving the efficiency of excise tax collection.

Several studies also analyze the impact of tax policy reforms on the structure of excise taxation. In particular, recent reforms have expanded the list of excisable goods and introduced differentiated tax rates for products such as sugary beverages and energy drinks. These changes reflect global trends in tax policy aimed at addressing public health and environmental concerns. Despite these improvements, researchers note that certain challenges remain in the administration of excise taxes. These challenges include tax evasion risks in certain sectors, the complexity of tax rate structures, and the need for stronger coordination between tax authorities and customs administrations. Therefore, further modernization of digital tax administration systems and strengthening institutional capacity are considered essential for increasing the efficiency of excise tax collection.

### **METHODOLOGY**

The research is based on a comprehensive methodological approach that combines legal analysis, comparative analysis, and statistical evaluation. The primary sources of information

include the Tax Code of the Republic of Uzbekistan, legislative acts adopted as part of the tax and budget policy for 2026, and scientific publications on taxation and fiscal policy.

The legal analysis method was used to examine the provisions regulating excise taxation, including the definition of taxpayers, the determination of taxable objects, and the rules governing the calculation and payment of excise tax. Comparative analysis was applied to evaluate the evolution of excise tax regulations and their alignment with international practices.

In addition, statistical data and analytical reports related to the tax system were used to evaluate the fiscal importance of excise tax revenues in the state budget. The combination of these methods allowed for a comprehensive evaluation of the current procedure for calculating and transferring excise tax in Uzbekistan.

## RESULTS AND DISCUSSION

*Legal Framework of Excise Taxation.* Excise taxation in Uzbekistan is regulated primarily by the Tax Code, which defines the elements of the tax system, including taxpayers, taxable objects, tax base, tax rates, reporting procedures, and payment obligations. Excise tax is classified as an indirect tax and is included in the price of excisable goods.

According to the Tax Code, taxpayers of excise tax include legal entities and individual entrepreneurs that produce or import excisable goods, as well as entities engaged in the sale of certain energy resources or fuel products to consumers. The list of excisable goods is determined by national legislation and periodically revised depending on economic and social policy priorities. Currently, excisable goods include alcoholic beverages, tobacco products, petroleum products, natural gas, sugar-containing beverages, energy drinks, and certain other goods considered socially sensitive or environmentally significant. Excise taxation serves not only as a fiscal instrument but also as a regulatory tool. By increasing the cost of harmful or environmentally damaging products, governments aim to reduce consumption while generating additional budget revenue.

*Determination of the Tax Base.* The tax base for excise tax depends on the method used for calculating the tax rate. Two main methods are applied in Uzbekistan: specific taxation and ad valorem taxation. In the case of specific taxation, the tax base is determined based on the physical quantity of excisable goods produced or sold. This method is commonly applied to products such as beverages, fuel, or tobacco, where the tax rate is established per unit of measurement, such as per liter or per kilogram. Under the ad valorem taxation method, the tax base is determined based on the value of the goods. In this case, the excise tax is calculated as a percentage of the selling price of the goods excluding value-added tax.

In some cases, a combined system is used where both quantity-based and value-based taxation elements are applied simultaneously. Such an approach ensures greater flexibility and helps stabilize budget revenues regardless of price fluctuations.

*Excise Tax Rates and Recent Reforms.* Excise tax rates in Uzbekistan vary depending on the type of excisable goods and are periodically revised as part of fiscal policy adjustments. The rates may range widely depending on the product category, reflecting the regulatory objectives of the government. Recent amendments introduced in 2026 significantly modified the excise taxation structure. For instance, excise tax rates on tobacco products were increased by approximately seven percent, reflecting the government's public health policy objectives. Additionally, new excise tax rates were introduced for sugar-sweetened beverages depending on the sugar content of the product. Similarly, excise taxes on petroleum products such as gasoline, aviation kerosene, and diesel fuel were revised to enhance budget revenues and regulate energy consumption. These reforms demonstrate the dynamic nature of excise taxation as a fiscal and regulatory instrument.

*Procedure for Calculating Excise Tax.* The calculation of excise tax is carried out by taxpayers based on the volume or value of excisable goods produced, sold, or imported during the tax period. The tax amount is determined by multiplying the tax base by the applicable tax rate established by legislation. The calculation process typically involves several stages. First,

the taxpayer determines whether the goods produced or imported fall within the category of excisable goods. Second, the taxable base is calculated based on either the quantity or value of the goods. Third, the applicable excise tax rate is applied to determine the amount of tax payable. For imported goods, excise tax is usually calculated at the time of customs clearance and paid before the goods are released into domestic circulation. This procedure ensures that excise-liable products entering the country are properly taxed and recorded.

*Reporting and Transfer of Excise Tax to the Budget.* The tax period for excise tax in Uzbekistan is a calendar month. Taxpayers are required to submit tax reports to the tax authorities no later than the tenth day of the month following the reporting period. After submitting the tax report, the taxpayer must transfer the calculated amount of excise tax to the state budget within the same deadline. The payment is usually made through the national treasury system or via electronic tax administration platforms. The introduction of digital tax reporting systems has significantly improved the efficiency of tax administration. Electronic submission of tax declarations reduces administrative costs and increases transparency in tax compliance. The State Tax Committee of Uzbekistan is responsible for monitoring compliance with excise tax legislation, conducting audits, and ensuring the timely transfer of tax revenues to the state budget.

### CONCLUSION

Excise taxation plays a crucial role in the fiscal system of the Republic of Uzbekistan by providing a stable source of budget revenue and regulating the consumption of specific goods. The procedure for calculating and transferring excise tax is clearly defined in the national tax legislation and includes the determination of taxpayers, identification of excisable goods, calculation of the tax base, application of tax rates, and submission of monthly tax reports. Recent reforms introduced in 2026 have further strengthened the excise taxation mechanism by revising tax rates, expanding the list of excisable goods, and improving tax administration procedures. These reforms demonstrate the government's commitment to aligning the national tax system with international standards while addressing public health, environmental, and fiscal policy objectives.

Despite significant progress, further improvements in digital tax administration, transparency, and taxpayer education could enhance the efficiency of excise tax collection and reduce compliance risks. Strengthening these aspects will contribute to the sustainability of budget revenues and the overall effectiveness of the tax system in Uzbekistan.

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