

COMPOSITION OF LAND TAXPAYERS AMONG LEGAL ENTITIES

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Abstract. Land taxation is an important component of fiscal policy and plays a crucial role in ensuring the efficient use of land resources and the formation of stable revenues for local budgets. In the Republic of Uzbekistan, the land tax imposed on legal entities is regulated by the current Tax Code and other legislative acts governing land relations and taxation. The purpose of this study is to analyze the composition of land tax payers among legal entities and to assess their role in the national tax system. The research examines the legal framework of land taxation, identifies the main categories of taxpayers, and evaluates the economic significance of land tax within the broader context of fiscal policy reforms. The study relies on the analysis of current legislation, scientific literature, and statistical data related to the taxation system of Uzbekistan.

Keywords: land tax, legal entities, tax system, land taxation, fiscal policy, Uzbekistan.

Annotatsiya. Yer solig'i fiskal siyosatning muhim tarkibiy qismi bo'lib, yer resurslaridan samarali foydalanishni ta'minlash hamda mahalliy budjet daromadlarini shakllantirishda muhim rol o'ynaydi. O'zbekiston Respublikasida yuridik shaxslardan olinadigan yer solig'i amaldagi Soliq kodeksi hamda yer munosabatlarini tartibga soluvchi boshqa normativ-huquqiy hujjatlar asosida tartibga solinadi. Mazkur tadqiqotning maqsadi yuridik shaxslardan olinadigan yer solig'i to'lovchilar tarkibini tahlil qilish hamda ularning milliy soliq tizimidagi o'rnini baholashdan iborat. Tadqiqotda yer solig'ining huquqiy asoslari, soliq to'lovchilarning asosiy toifalari hamda soliqning iqtisodiy ahamiyati chuqur tahlil qilingan.

Kalit so'zlar: yer solig'i, yuridik shaxslar, soliq tizimi, yer resurslari, fiskal siyosat, O'zbekiston.

Аннотация. Земельный налог является важным элементом фискальной политики и играет значительную роль в обеспечении эффективного использования земельных ресурсов и формировании стабильных доходов местных бюджетов. В Республике Узбекистан земельный налог, взимаемый с юридических лиц, регулируется действующим Налоговым кодексом и другими нормативно-правовыми актами, регулирующими земельные отношения. Цель данного исследования заключается в анализе состава налогоплательщиков земельного налога среди юридических лиц и оценке их роли в национальной налоговой системе. В работе рассматриваются правовые основы налогообложения земли, основные категории налогоплательщиков, а также экономическое значение земельного налога в условиях проводимых налоговых реформ.

Ключевые слова: земельный налог, юридические лица, налоговая система, налогообложение земли, фискальная политика, Узбекистан.

INTRODUCTION

Land resources represent one of the most important economic assets in national economies. Efficient use and taxation of land are fundamental for ensuring sustainable economic development, rational land management, and stable budget revenues. In the Republic of Uzbekistan, land taxation constitutes an integral part of the national tax system and plays a significant role in forming local budget revenues. The legal framework regulating land taxation is primarily established by the Tax Code of the Republic of Uzbekistan and other normative legal acts governing land relations.

Land tax imposed on legal entities serves not only as a fiscal instrument but also as a mechanism for regulating land use and encouraging efficient utilization of land resources. In the context of Uzbekistan's ongoing economic reforms and modernization of the tax administration system, the structure of land taxpayers among legal entities has gained increasing academic and practical significance. According to the national tax legislation, legal entities that own, possess, use, or lease land plots within the territory of Uzbekistan are subject to land taxation. The importance of analyzing the composition of legal entity taxpayers arises from the need to ensure transparency in land relations, optimize tax administration, and strengthen the financial sustainability of local budgets. Moreover, changes in land tax policy and the introduction of digital tax administration mechanisms since 2026 have significantly influenced the structure and behavior of taxpayers.

This study aims to provide a comprehensive scientific analysis of the composition of land tax payers among legal entities in Uzbekistan, examining the legal foundations, economic characteristics, and institutional aspects of land taxation within the current regulatory framework.

LITERATURE REVIEW

Theoretical approaches to land taxation have been widely discussed in economic literature. Classical economists such as David Ricardo and Henry George emphasized the economic significance of land rent and land taxation as a tool for efficient allocation of natural resources. Their theories highlight the importance of taxing land values rather than productive capital, thereby reducing distortions in economic activity. Modern economic research expands this concept by analyzing land taxation as a component of property taxation systems and a stable source of public revenues. Scholars emphasize that land taxes possess several advantages compared to other forms of taxation, including administrative simplicity, stability of the tax base, and limited opportunities for tax evasion.

In the context of Uzbekistan, the legal and institutional aspects of land taxation are primarily regulated by the Tax Code and the Land Code. National researchers have examined the role of land tax in forming local budget revenues and its influence on land-use efficiency. These studies demonstrate that land taxation contributes to regulating economic activities across different sectors, including agriculture, industry, and services. Recent reforms in Uzbekistan's tax system have further strengthened the role of land taxation. Legislative amendments and budget policy measures have introduced updated tax rates, improved reporting procedures, and new incentives for certain categories of taxpayers. These reforms aim to simplify tax administration while increasing fiscal transparency and compliance.

Furthermore, academic literature highlights the growing importance of digitalization in tax administration. The transition to automated tax reporting for property and land taxes beginning in 2026 represents a significant institutional transformation aimed at improving efficiency and reducing administrative burdens for taxpayers.

METHODOLOGY

This research employs a qualitative analytical approach based on legal, institutional, and economic analysis. The study relies on the following sources:

- The Tax Code of the Republic of Uzbekistan (2026 edition)
- Normative legal acts regulating land relations and taxation
- Official statistical data and analytical materials related to land taxation
- Scientific literature on public finance and land taxation

The methodological framework includes comparative analysis, legal interpretation, and systematic evaluation of the composition of taxpayers among legal entities. This approach allows for a comprehensive assessment of the institutional structure of land tax payers and the economic implications of land taxation policies.

RESULTS AND DISCUSSION

According to the Tax Code of the Republic of Uzbekistan, land tax is imposed on legal entities that possess land plots on the basis of ownership, permanent use, temporary use, or lease

rights. The obligation to pay land tax arises regardless of the organizational and legal form of the entity or its taxation regime. Thus, the category of land tax payers among legal entities includes a broad range of economic actors involved in various sectors of the economy.

Main categories of legal entity taxpayers. The composition of land taxpayers among legal entities can be classified into several major groups. Commercial enterprises constitute the largest group of taxpayers. These include industrial companies, service providers, trading organizations, construction firms, and other business entities using land for economic activities. Their tax liability is typically calculated based on the area of non-agricultural land plots used for business operations.

Agricultural enterprises represent another significant category. Farms, agricultural clusters, and agro-industrial companies utilize large areas of agricultural land, and their land tax is calculated based on the normative productivity value of the land. This approach reflects the economic characteristics of agricultural production and the quality of land resources. State-owned enterprises and municipal organizations also form part of the taxpayer structure. Although certain public institutions may benefit from tax preferences, many state-owned entities still pay land tax for land plots used in economic activities. Foreign legal entities operating through permanent establishments in Uzbekistan are likewise subject to land tax when they own or use land plots within the country. This ensures equal taxation conditions between domestic and foreign investors and contributes to maintaining fiscal neutrality.

Tax base and calculation principles. The tax base for land tax varies depending on the category of land. For non-agricultural land, the tax base is determined by the area of the land plot, while for agricultural land it is based on the normative value reflecting soil productivity and land quality. Tax rates differ by region and land category and are determined annually in accordance with the state budget legislation. Local government authorities are empowered to adjust rates using coefficients reflecting economic conditions, infrastructure development, and land characteristics. This system enables flexible fiscal regulation while ensuring fairness in taxation.

Institutional reforms and digitalization. One of the most significant recent developments in Uzbekistan's tax system is the introduction of proactive tax reporting mechanisms. Beginning in 2026, tax authorities automatically generate property and land tax reports for legal entities based on available cadastral and registration data. This reform aims to reduce administrative burdens on businesses, improve tax compliance, and enhance the accuracy of tax calculations. Enterprises retain the right to review and correct tax reports, ensuring transparency and accountability within the tax administration system. Digitalization also facilitates improved coordination between tax authorities and cadastral agencies, which is crucial for maintaining accurate records of land ownership and land use.

Economic significance of land tax. Land tax plays an important role in Uzbekistan's fiscal system, particularly in financing local government expenditures. Because land is immobile and cannot be concealed or transferred abroad, it represents a stable and reliable tax base. In addition to its fiscal function, land tax contributes to promoting efficient land use. Higher tax rates for unused or improperly documented land plots encourage businesses to utilize land resources more effectively and discourage speculative land holdings. Furthermore, land taxation supports sustainable land management by linking tax obligations to land productivity and location characteristics.

CONCLUSION

The composition of land tax payers among legal entities in Uzbekistan reflects the diverse structure of the national economy. Commercial enterprises, agricultural producers, state-owned organizations, and foreign companies collectively form the primary categories of land taxpayers. The legal framework established by the Tax Code ensures that land taxation is applied broadly to entities possessing or using land resources. Recent reforms, including updated tax rates and the introduction of proactive tax reporting systems, demonstrate the government's commitment to improving tax administration and enhancing fiscal efficiency.

From an economic perspective, land tax serves multiple functions: it provides stable revenues for local budgets, regulates land use, and supports sustainable economic development. Strengthening the transparency of land relations and improving cadastral data accuracy remain essential for further enhancing the effectiveness of land taxation. Future policy directions should focus on deepening digitalization of tax administration, refining tax rate differentiation based on land productivity, and strengthening coordination between fiscal and land management institutions. Such measures will contribute to a more efficient and equitable land taxation system in Uzbekistan.

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