

IMPROVING THE TAX SYSTEM FOR THE FORMATION OF POPULATION INCOME

Khojiyev Jakhongir Dushabayevich

Tashkent State University of Economics, Lecturer of the Department of Finance

E-mail: xojiyev.jaxongir@mail.ru

Abstract

The article describes one of the most urgent and global problems of the development of human society today - the need to study the problems of poverty reduction, the features, problems and the system of effective state measures. Conclusions and suggestions were also given on the improvement of the tax system for the formation of incomes of the population.

Keywords: tax system, real money income of the population, income distribution among social strata of the population, poverty, poverty, criteria for determining poverty.

In the conditions of renewal and modernization of our country, implementation of tax reforms and improvement of tax relations, scientific analysis of forms of tax control and their implementation is one of the important and urgent issues. Tax control plays a very important role in the life of the state and society, because through it the material and financial resources necessary to ensure the fulfillment of the economic and socio-cultural tasks facing the state are collected, the necessary part of the gross domestic product is allocated for the needs of the state and society. Tax control is an integral part of the control system in the country, and therefore ensuring compliance with tax laws means strengthening legislation, ensuring compliance with the legal order. Tax control follows the principles of justice and democracy as an integral part of the legal system. The fact that taxes occupy the most important and dominant position in the composition of state income is related to the emergence of legal consciousness, economic development, control systems in society. The emergence of tax control is closely related to the process of democratization of the society, and by means of it, an effort is made to maintain a fair balance between the state's desire to introduce and collect new taxes and fees, and the property interests of citizens participating in production.

It is known that taxes are directly related to the emergence of the state, that is, the state uses taxes as a financial source to carry out its tasks. The application of taxes is an objectivity, because not all entities that make up the society operate in the real sector, that is, in the production sector. There are also sectors in society that are rejected by others or whose activities are economically ineffective, which require an objective application of taxes. More precisely, the separation of society into non-profitable (defense, medicine, science, education, culture, etc.) and profitable sectors and the natural necessity of financing the non-profitable sector make it necessary to apply taxes objectively, although the social services of the non-

profitable sector are mainly carried out by the state, which Taxes that arise as a method of financing will therefore directly belong to the state. The effectiveness of taxes in the conditions of the transition to a market economy can be expressed in two cases: firstly, the need to provide funds for a number of tasks of the state, and secondly, the laws and regulations of the market economy. In the end, the necessary conditions were created for the implementation of the important tasks set by our state and the realization of the goals of achieving the goals.

In order to further increase the effectiveness of the reforms carried out in our country, to create conditions for the comprehensive and rapid development of the state and society, to implement the priority directions for the modernization of our country and the liberalization of all spheres of life, in 2017 - 2021 five development of the Republic of Uzbekistan Action strategy was developed in the priority direction (Farmon, 2017). In the action strategy, a number of priority directions for economic development and liberalization are defined, and in order to implement them, large-scale reforms are carried out every year within the framework of State programs.

As a proof of our word, it is appropriate to highlight the following effective works in the near future: improving the quality and efficiency of the tax administration, improving taxation in order to support the development of entrepreneurship; Reducing and simplifying the tax burden, thereby expanding production and the taxable base; Fundamental improvement of the procedure and methodology of organization of tax administration and control, alignment of this system with the requirements of advanced international standards; Reducing the weight of the "secret economy" using economic methods; Reducing the budget deficit due to additional opportunities and resources; Further improvement of the system of effective use of budget funds; Improving inter-budget relations and reducing the level of dependence of local budgets on higher budgets; Establishment of effective tax administration; Development of a new edition of the Tax Code; During the implementation of tax reforms, to ensure the stability of the price of consumer products and the level of inflation does not exceed forecast indicators; Phase-out of tax and customs benefits;

We can list the things that have been done, such as improving the resolution of insolvency issues. The work being carried out on the development and liberalization of the economy will contribute to the payment of taxes and fees in the specified period, in full, to the timely financing of the expenditure part of the budget and targeted funds, and ultimately to the further improvement of the country's development and the standard of living of the population.

During the coronavirus pandemic, many countries of the world have tried to reduce the level of suffering of the population from the coronavirus epidemic by providing support to the population, material assistance and tax reduction. For example: US President Joe Biden signed a \$1.9 trillion economic stimulus package after taking office in January. According to the International Monetary Fund, the United States allocated 25.4% of its national income for this aid. A total of \$1 trillion was distributed to families as part of the stimulus package, \$1,400

per person was given to all Americans. In addition to housing, food and medical assistance, tax credits are also offered to families with children. Great Britain allocated 16.3% of national income to aid. In Great Britain, according to the income support plan, 80% of the hourly wages of those who could not work due to the pandemic were reimbursed by the state. A maximum of £2,500 per month was provided. The government has also launched a campaign under the slogan "Eat Out, Help" to encourage people to buy food from cafes and restaurants with limited delivery services. These businesses agreed to cover the 50 percent discount they gave to customers during the month of August.

In Germany, the coalition government has announced three financial stimulus packages of 156 billion euros, 130 billion euros and 60 billion euros since the start of the pandemic. 11 percent of the country's national income was allocated for aid. As part of the promotion, the VAT rate of food products was temporarily reduced from 7% to 5%, and the value added tax was temporarily reduced from 19% to 16% to increase consumption. Under the motto "Incentive package for all", additional financial assistance is provided to families, unemployed, elderly and young people affected by the epidemic. Small business owners and self-employed workers are also benefiting from €50 billion in aid. In February, it was announced that families would receive a one-off payment of 150 euros per child, in addition to the previous 300 euros per child. Indian Prime Minister Narendra Modi has announced an initial aid package of 20 trillion rupees (\$265 billion) in 2020 to combat the economic impact of the epidemic. Financial assistance in the country is at the level of 3.1% of the national income. As part of the financial package, measures were taken to reduce taxes for new facilities, encourage investors for foreign companies, and support loans for small businesses. In the context of problems specific to the system of taxation of individuals in the world: the fiscal mechanism of ensuring the well-being of the population, the problems of optimal distribution of the tax burden among social strata of the population based on the marginal utility of income, the organizational foundations of the system of taxation of business income based on virtual space are being studied by economists and scientists. Research is being conducted on issues such as stimulation of gross consumption demand through the tax mechanism, improvement of the impact of the tax system on savings and their transformation into investments, regulation of transnational movement of capital through the individual income tax mechanism.

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