

TAX POLICY OF THE REPUBLIC OF UZBEKISTAN AND ITS MAIN DIRECTIONS

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Abstract: This article discusses the tax policy of the Republic of Uzbekistan and its key objectives. It highlights the importance of tax administration in promoting economic development and ensuring social responsibility. The monograph also examines the current challenges of the tax system and proposes recommendations for its modernization. It emphasizes the role of tax incentives in promoting market relations and attracting investment. The monograph concludes with a discussion on the legal framework for tax administration and the need for its continuous improvement in order to achieve economic stability and growth.

Key words: tax system, economic reforms, modernization, tax policy, tax administration, economic development, legal framework, market relations, taxpayers, tax incentives, fiscal policy, social responsibility, investment.

In the tax system of the country, deepening of reforms in the field of practice, including the taxation of individuals, their scope and the expansion of the solution of the problem they are coming out from the needs of life who can give the answer to the modernization of the day without today's most priority. Traditional tax principles tax reform does not change. But the current period of economic and legal principles of the tax system to improve boorish members is required. This tax reforms and the relationship of the principles of each of them as a result of the essence gloss of the content that is approaching the level of theoretical principles went towards the goal. Specific fairness of the tax system of each period, efficiency and a simplified sample is available if these ko'rsatkishlar adapted to a certain period of time has approached transferred as a result of tax reform to the traditional criteria.

To reform the tax system in the republic of uzbekistan state tax policy and practice of raising the effectiveness of the present day is transverse to put his

number in before nazariyotchilar to find solutions to new problems. As it is known, the money income of the population of our republic the consolidation of our society at the present stage of development as the foundation of both economic and political aspects has become the most important area.

Tax policy and the tax authorities in the country to be effective achievement of success in the market economy system reform is one of the main factors that currently almost all iziga transplantation is confess. The economic reforms carried out in our country today in the practice of tax problem remains one of the most difficult problems. Ushrayotgan very harsh criticism, which is the reason very munozalarga boiling on the reform of the reforms that have the opposite problem analysis object and the idea of taxes pieces from the other direction is not. While the other, on the one hand, the tax system being one of the most important elements of market relations, it largely depends on the success of the economic transformations in the country. So, for the sake of the existing tax system at the present time also dramatically re-offer it is necessary to approach very carefully to being granted that requires change. In such cases do not consider the effect of only a minute, but it offers all of the finance and the economy of the country side to influence the extent to which, of course should be considering.

The basis of the ongoing economic reforms carried out in the country comprehensive support for business entities, financial and tax stimulation of economic activity through preferential loans to provide economic control of their system the organs such as the reduction of intervention cover various important events.

Recognized as one of the main taxes of the economy were filtered from the policy-making tools, and all of us history is known, therefore, in the context of the global financial and economic crisis of our republic by the government developed a comprehensive program of economic entities through yurituvshi aims to stimulate the main focus in tax benefits.

Stabilization of the financial condition of economic entities on the basis of yurituvshi tax benefits, the funds used for working capital on the basis of an alternative ishki generate additional resources, and economic activity re-investitsiya opportunities will arise.

Individuals income tax base is the following:

- 1) for individuals who are residents of the republic of uzbekistan
- 2) for individuals who are residents of the republic of uzbekistan

In determining the tax base of tax payer money in the form of, or receiving income in the form of the income arising natura also to dispose of rights, as well as in a material way in the profit income is taken into account. Thus, the tax payer specified in terms of particular types of income and the structure of this section in the order of total income can be taken into account or not taken into account. The reporting of the total income of individuals (tax) from the income obtained during the period following was established:

- 1) for residents of the republic of uzbekistan income from sources in the republic of uzbekistan and abroad;
- 2) residents of the republic of uzbekistan for - from income derived from sources in the republic of uzbekistan.

With the help of the citizens of the state tax regulate the level of income and living. How to be the legalization of the income of these effects at the level of individuals, determines that the interest of which is kept in the condition of the property and entrepreneurship. The world practice shows, the degree of exposure also, the tax burden is too high, the more the tendency to hide income increases, income interests has faded somewhat, on the contrary, the tax burden is less, if the resonance condition gives away. That we have to look at history, the first years of independence and the highest personal income tax rate in the country was charged in the amount of 60 percent in seven pog'onali scale.

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