



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

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THE ROLE OF TAXES IN THE FORMATION OF LOCAL BUDGET REVENUES

Kimsanbaeva Maftuna Bakhodirovna
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Abstract. This article analyzes the role of taxes in the formation of local budget revenues. It also presents practical proposals and recommendations for improving the efficiency of local budget revenues.

Keywords: budget capacity, inter-budgetary transfers, local budget, local budget revenues, local budget expenditures, local taxes, tax revenues, financial independence, local government.

Annotatsiya. Mazkur maqolada mahalliy budjet daromadlarini shakllantirishda soliqlarning o'рни tahlil qilingan. Shuningdek, mahalliy budjet daromadlarini oshirish samaradorligini ta'minlash bo'yicha amaliy taklif va tavsiyalar ishlab chiqilgan.

Kalit so'zlar: budjet salohiyati, budjetlararo transfertlar, mahalliy budjet, mahalliy budjet daromadlari, mahalliy budjet xarajatlari, mahalliy soliqlar, soliq tushumlari, moliyaviy mustaqillik, mahalliy davlat hokimiyati.

Аннотация. В данной статье проанализирована роль налогов в формировании доходов местных бюджетов. Кроме того, разработаны практические предложения и рекомендации по повышению эффективности формирования доходов местных бюджетов.

Ключевые слова: бюджетный потенциал, межбюджетные трансферты, местный бюджет, доходы местного бюджета, расходы местного бюджета, местные налоги, налоговые поступления, финансовая самостоятельность, органы местного самоуправления.

INTRODUCTION

Currently, the formation of an effective mechanism for regulating the socio-economic development of the country's regions by the state is of urgent importance.

Starting from 2020, a new budget system has been introduced, aimed at expanding the powers of the Oliy Majlis of the Republic of Uzbekistan and local Councils of People's Deputies in the budget sphere, further increasing the responsibility of those who allocate budget funds, and ensuring the autonomy of local government bodies in the formation and use of local budget revenues.

For the first time, the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2020" stipulated that local budget expenditures would be approved by local Councils of People's Deputies. The types of revenue that are directly related to the activities of local government bodies and are fully allocated to local budgets have been expanded.

The reforms being implemented today require increasing the responsibility of local government bodies for the timely financing of priority expenditures and socio-economic development measures in the regions, avoiding measures without clearly identified funding sources, and further strengthening budget discipline.

Today, one of the major challenges in the process of public finance formation is ensuring the sustainable generation of local budget revenues. Economists recognize that the financial stability of local budgets largely depends on strengthening the role of taxes.

Today, one of the major challenges in the process of public finance formation is ensuring the sustainable generation of local budget revenues. Economists recognize that the financial stability of local budgets largely depends on strengthening the role of taxes.

LITERATURE REVIEW

Economists in our country have studied the processes of increasing the role and importance of taxes in the formation of local budget revenues.

In particular, A. Mamanazarov's research focused on increasing the role of taxes in stabilizing local budgets; H. Qobulov studied increasing the potential of the regional economy and local budgets; Z. Ro'ziev examined



increasing the efficiency of the formation and use of local budget revenues; A. Khayriddinov investigated ways to ensure the stability of local budget revenue bases; and A. Burkhanov and Kh. Kurbonov emphasized the need for a systematic approach to this issue by developing and widely implementing practical recommendations to increase local budget revenues and ensure their stability.

According to N. Khaydarov, it is necessary to encourage the attraction of foreign investors in order to increase the revenue sources of local budgets and create new jobs in the regions. To this end, a list of industries and sectors in which foreign investors cannot engage in entrepreneurial and commercial activities should be developed, while all remaining industries and sectors should be open to them.

S. Mishina notes that the general principles governing the formation of local budget revenues and expenditures are based on the principles of the budget system and on the role of state and local authorities in the economic system.

O. Kuznesova defined the tax sources of local budget revenues as the sum of taxes paid into the budget, calculated independently by taxpayers and additionally assessed by state authorities during control activities.

T. Naydenova and I. Shvesova recognized that the financial basis of local government is the local budget, and that local budget revenues are formed from taxes, non-tax revenues, and non-refundable revenues.

E. Afanaseva notes that the independence of local budgets is directly affected by the parameters governing the distribution of budget revenues through the vertical fiscal management system and that, in a stable market economy, inter-budgetary relations contribute to the formation of independent local budgets while taking into account the needs of local regions.

Foreign scholars James Alm, Robert D. Buschman, and David L. Sjoquist believe that local governments typically rely on several revenue sources, including personal income taxes, general sales taxes, special excise taxes, levies, and local property taxes. Takaaki Masaki argues that financial transfers from the central government help finance the provision of public services, but they can also reduce the need for local revenue generation.

According to E. Gorina, financial stability is the ability of local authorities to consistently fulfill their obligations to provide services to the population and to maintain a satisfactory financial condition of the local budget in both the short and long term. According to the author, the ability of local authorities to finance budget expenditures from their own revenues is the main condition for maintaining the financial stability of local budgets.

L. M. Sinervo believes that local government plays an important role in ensuring sufficient and stable well-being for its citizens through the provision of high-quality public services. In his opinion, there are two fundamental principles of financial management. First, the public sector should maintain a long-term balance between its revenues and expenditures, ensuring that taxes collected from the population are sufficient. Second, it should organize public services efficiently and ensure their equitable provision. These principles demonstrate the financial stability of local authorities.

The above considerations examine the current state of the formation and sustainability of local budget revenues as discussed by economists. In our opinion, local taxes, which are currently the main source of local budget revenues, cannot fully ensure the formation of local budget revenues. Therefore, it is necessary to study the mechanism for allocating deductions from republican taxes and financial assistance from higher-level budgets to lower-level budgets.

RESEARCH METHODOLOGY

In ensuring the financial stability of local budgets, it is important, first of all, to analyze the mechanism for the formation of local budget revenues, the composition and share of local budget revenues, and to develop a comprehensive set of measures to increase the economic potential of the regions and ensure its rational use. In order to further strengthen budget discipline, increase the transparency of the tax and budget system, and increase the interest of local government bodies in implementing budget revenue forecast indicators, the following tasks were identified:

- to develop a medium-term budget framework and introduce a new “result-oriented budget” system for the formation of the annual budget in order to implement a strategic approach to tax and budget policy;

- to increase the institutional capacity and responsibility of participants in the budget process to ensure the reliability of macro-fiscal forecasts;

- to increase the authority, accountability, and responsibility of budget allocators and local government bodies in the budget sphere;

- to introduce a system for assessing fiscal risks, accounting for financial assets and liabilities, and managing them effectively;



to ensure the transparency, completeness, and compliance of budget information with international standards;

to strengthen parliamentary and public oversight over the budget process [6].

Based on the above tasks, reforms aimed at expanding the tax powers of local authorities should be identified as an important direction for improving the tax system of our republic. On the one hand, this will serve to strengthen the revenue base of local authorities, and on the other hand, it will allow the further expansion of the incentive function of taxes.

ANALYSIS AND RESULTS

In the current market economy, the budget issue is a very important and complex one. The development of each region, the living conditions of its population, social protection, and adequate social protection for low-income families and individuals depend on the ability of state authorities in each region to properly resolve financial issues. In this regard, determining the types and amounts of taxes and fees that accrue to local budgets is of particular importance.

In improving the tax system of our republic, it is necessary to further clarify the powers of various authorities regarding taxes and fees, and at the same time increase the powers of local state authorities in this regard.

Strengthening the revenues of local budgets, stabilizing their expenditures, and expanding their revenue base are among the urgent issues. The revenue base of local budgets is directly related to the national income generated in the regions, that is, the level of production development and the stable and regular flow of income. Internal reserves for increasing local budget revenues are closely related to the development of production in the regions and the successful implementation of economic reforms in the regions. The proper organization of the activities of local government bodies is one of the main requirements for the economic and social development of each region (Table 1).

Table 1. Forecast of revenues, expenditures, and inter-budgetary regulatory transfers of the budget of the Republic of Karakalpakstan, local budgets of the regions, and the city of Tashkent for 2025 (billion soums)

No	Regions	Income	Expenses	Inter-budgetary regulatory transfers
1.	Republic of Karakalpakstan	3 346,2	5 558,2	2 212,0
2.	Andijan region	4 512,9	6 688,7	2 175,8
3.	Bukhara region	4 573,2	5 263,7	690,5
4.	Jizzakh region	2 523,4	3 623,5	1 100,1
5.	Kashkadarya region	5 264,1	6 232,7	968,6
6.	Navoi region	3 384,4	3 476,9	92,5
7.	Namangan region	3 942,8	6 166,3	2 223,5
8.	Samarkand region	5 915,2	8 012,3	2 097,1
9.	Surkhandarya region	3 464,6	5 520,6	2 056,0
10.	Syrdarya region	1 739,4	2 552,3	812,9
11.	Tashkent region	6 819,4	7 082,0	262,6
12.	Fergana region	6 027,4	8 170,3	2 142,9
13.	Khorezm region	3 166,4	4 497,5	1 331,1
14.	Tashkent city	11 156,9	11 419,1	262,2
	Total:	65 836,3	84 264,1	18 427,8

Approves the limited amounts of budget funds allocated to the allocators of territorial budget funds from the budget of the Republic of Karakalpakstan, the local budgets of the regions and the city of Tashkent, and the budgets of districts and cities, as well as the limited amounts of regulatory inter-budgetary transfers allocated from the republican budget of the Republic of Karakalpakstan and the regional budgets of the regions and the city of Tashkent to the budgets of districts and cities;

Approves the forecast of revenues of the republican budget of the Republic of Karakalpakstan, the regional budgets of the regions, the city budget of Tashkent, and the budgets of districts and cities;



Adopts resolutions on amendments to the budget of the Republic of Karakalpakstan, the local budgets of the regions and the city of Tashkent, and the budgets of districts and cities.

Local budgets constitute an important component of the State Budget of the Republic of Uzbekistan and are an important financial source for the activities of local governments. The system of local budgets allows for the full satisfaction of local needs and their implementation in close coordination with centrally implemented state measures.

Local authorities are tasked with increasing local budget revenues and ensuring the economical use of resources. In order to strengthen the potential of local budgets, it is necessary not only to clearly determine the composition of local taxes and fees in a legal manner, but also to analyze and further improve the dynamics of the share of republican state taxes in local budget revenues.

CONCLUSION AND SUGGESTIONS

However, at present, the practice of inter-budgetary regulation ensures the formation of the major part of the revenues of some local budgets. Such a large share of operating revenues leads to a lack of a strong sense of responsibility on the part of local authorities, which, in our opinion, is not fully consistent with the policy of economic liberalization. In addition, local authorities, knowing that they will be supported by donor regions and the republican budget, do not make sufficient efforts to increase their revenue base and economic potential. Some regions, in order to receive as much funding as possible from the republican budget, try to artificially increase the volume of benefits and various social payments.

Studying the importance of taxes in the process of forming local budget revenues and analyzing the composition of local budget revenues, the following conclusions can be drawn:

Increasing the volume of the own revenues of local budgets, that is, local taxes, and strengthening the financial base of local self-government bodies on this basis;

Taking into account that local taxes, which constitute the assigned revenues of local budgets, cannot cover the expenditures of local budgets at present, it is advisable to expand the list of local taxes through legislation;

In order to ensure the stability of local budget revenues, it is necessary to introduce a procedure under which the rates of deductions from general state taxes are revised at least once every three years instead of annually;

The existence of a system for allocating inter-budgetary transfers from the republican budget to local budgets indicates their subordination to a higher-level budget. This situation does not allow the full implementation of the state policy aimed at ensuring the autonomy of local authorities and increases their dependence.

In our opinion, ensuring the stability of local budget revenues increases the interest of local authorities in the development of entrepreneurship, particularly in the field of small and medium-sized businesses, thereby creating opportunities to improve the financial situation of the administrative-territorial units of the state and strengthen the own revenue base of local self-government bodies.

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