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LITERATURE REVIEW ON THE TOPIC

The largest water consumer in the Republic of Uzbekistan catchments is irrigated agriculture, which consumes more than 90% of total water resources in this sub-basin. Irrigated lands are the most valuable farmlands but are constrained by irrigation water availability. In this context, effective irrigation water delivery payment and delivery become the key factor of quantity, quality and production cost of crops.

Legal basis of water management system. The management, use, and tariffs for irrigation water are regulated by the norms of the Constitution of the Republic of Uzbekistan (2023), the Tax Code of the Republic of Uzbekistan (2020), and the laws “On water and water use” (1993), “On nature protection” (1992) and “On safety of hydraulic structures” (2023).

Subordinate legislation includes decrees of the President of the Republic of Uzbekistan, resolutions of the Cabinet of Ministers, normative legal acts of ministries, state committees and departments, and decisions of local authorities adopted as a follow-up of provisions of laws. A draft Water Code is under development to ensure comprehensive and systematic legal regulation of water relations in the Republic of Uzbekistan, taking into account the reforms carried out with a view to adopting effective market mechanisms for water management and use.

According to Article 68 of the Constitution of the Republic of Uzbekistan, water is a national asset and is subject to rational use and protection by the state, Constitution of the Republic of Uzbekistan, (2023). Article 49 of the law “on water and water use” (1993) states that the inter-farm water infrastructure is the state property operated by operational water management organizations (Operational water management organizations, Republic of Uzbekistan).

The on-farm water objects and infrastructures are transferred to the balance of Water Consumers Associations (WCAs) to own on the basis of the charter agreement, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2002).

Since 2022, a special resolution from the President of the Republic of Uzbekistan has allowed the transfer of water infrastructure to agro-clusters with agricultural land under their management, as well as to private enterprises that manage water infrastructure in their service areas. This transfer is based on public-private partnership principles, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2022).

Legal basis of irrigation water pricing. The first steps towards the adoption of irrigation water tariffs in the Republic of Uzbekistan were made after the establishment of WCAs in accordance with the procedure for the regulation of water management relations within the territory of re-organized agricultural enterprises, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2022). By this procedure, a WCA shall function in line with its founding agreement and the charter and at the expense of monetary and in-kind contributions of its members.

The most important amendments to the legal framework concerning the status and functions of WCAs took place after the adoption of the law, On amendments and additions to some legislative acts of the Republic of Uzbekistan in connection with deepening the economic reforms in agriculture and water sector, (2009). According to this Law, substantial amendments were made to the law on water and water use, (1993), and provisions of the Land Code (1998) and Tax Code (2020).

The new edition of the Law “On water and water use” defines the status of WCAs as a non-governmental, non-profit organization and adopts the concept of payment for water delivery and other water services. Article 182 of this Law states that WCA is financed through annual membership fees, payments for water delivery and other water services on a contractual basis, as well as from other sources allowed by the legislation (Payment for water delivery and other water services, Republic of Uzbekistan). The payments for water delivery are determined by area, i.e. per hectare of irrigated area.

In practice, WCAs are financed through fees and payments from WCA founders, mainly individual and peasant farms. However, the main source of revenue for WCAs is the low-interest loans provided by the state to farmers for production of raw cotton and cereals, Resolution of the Ministry of Finance and the Central Bank of Uzbekistan, (2007). In addition, Basin Irrigation System Authorities (BISA), Irrigation System Authorities (ISA), Regional Irrigation Divisions (RID) and local authorities provide assistance for timely collection of membership fees on WCA accounts (UNDP, n.d.).

In late 2019, the Cabinet of Ministers made a resolution “On measures for the improvement of Water Consumer Associations”, Resolution of the Cabinet of Ministers, (2019), which drew attention to systemic weaknesses in WCA activities that resulted in poor water use. With this document the total number of WCAs reduced by establishing one WCA per district. During that period, the District Irrigation Departments (DIDs) operated.

In 2022, Special Water Management Services were established without legal personality in place of DIDs to provide water delivery services to water consumers, Resolution of the Cabinet of Ministers of the Republic of



Uzbekistan, (2022). A special regulation was adopted which set the procedure for payment for water delivery and other services provided by this special service at the Ministry of Water Management. It also set the procedure for the use of funds generated from provision of these services, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2022). In this procedure, the irrigation water delivery payment covered only a portion of the costs of the Special Water Management Service and was set based on the volumetric method, i.e. per cubic meter of irrigation water. With this document, WCAs in each district practically have stopped their function, i.e. WCAs de jure exist and de facto do not function.

At the same time, since 2020, the first steps have been taken to adopt the irrigation water delivery payment at the state level in the form of a water use tax so that water users cover a portion of water delivery costs incurred by operational water management organizations, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2020). This was legally finalized in 2021 in the law on amendments and additions to certain legislative acts of the Republic of Uzbekistan in connection with the adoption of the law on 2021 state budget of the Republic of Uzbekistan, Law on Amendments and Additions to Certain Legislative Acts, (2020). The water use tax is determined by volumetric method, i.e. per cubic meter of irrigation water. By this time, agricultural producers were paying tax for water use and fees for water delivery services to the Special Water Service of the Ministry of Water Resources.

Later, with the Decree of the President of the Republic of Uzbekistan (2024) all payments for water delivery to agricultural producers were canceled in 2024. State organizations called "water delivery services" are now established on the base of DIDs and the special water service of the Ministry of Water Management. It is also stated that 40% of proceeds from the water use tax will be allocated to cover the costs related to functioning of the water delivery services and to the maintenance and improvement of infrastructure under their responsibility. All these norms are enshrined in the Law 'On Amendments and Additions to Certain Legislative Acts of the Republic of Uzbekistan (2020).

Thus, at present, in the Republic of Uzbekistan there is only a water use tax for agricultural producers who use water for crop irrigation and fish breeding (cultivation), including dekhkan farms and individuals with agricultural land, Tax Code of the Republic of Uzbekistan, (2020). The service provider is the regional/Kuvasai city water delivery services.

RESEARCH METHODOLOGY

The methodology includes a systematic approach, document analysis (review of scientific and literary sources, examination of regulatory and legal documents, analysis of statistical data), the method of comparison and juxtaposition, and expert evaluation.

ANALYSIS AND RESULTS

Irrigated agriculture in the sub-basins of the Republic of Uzbekistan plays a key role in ensuring the country's food security, providing employment (especially in rural areas), and attracting foreign currency. With the increasing scarcity of water resources, it is necessary to implement comprehensive measures for the efficient use of irrigation water and to improve the water delivery system.

In the Republic of Uzbekistan, a irrigation water delivery payment in the form of a water use tax was introduced under the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan (2020). It received its final legal basis in 2021 on Law on Amendments and Additions to Certain Legislative Acts (2020).

At the same time, water resources used for leaching (salt washing) saline agricultural lands, within the volumes of the leaching norm, are not subject to taxation, Tax Code of the Republic of Uzbekistan (2020).

Over the past 4 years, the water use tax has increased from 0.38 ϕ/m^3 to 0.81 ϕ/m^3 (Table 3).

Table 1. Dynamics of Changes in the Water Use Tax in the Republic of Uzbekistan

	2021	2022	2023	2024
Water use tax, ϕ/m^3	0,38	0,36	0,38	0,81

According to the Tax Code of the Republic of Uzbekistan (2020), a 0.7 reducing coefficient is applied to the amount of water used, based on measurements from water meters. If the current tax rates are calculated per hectare using the average water consumption of 10,690 m^3/ha , Decree of the President of the Republic of Uzbekistan (2020), the cost comes to 86.1 USD/ha. This is nearly five times higher than for example the water tariff in Kyrgyz Republic. Starting in 2025, new coefficients will be introduced to encourage better water use and



monitoring. A 0.5 reducing coefficient will apply if both water-saving technologies and water meters are used, and a 0.7 reducing coefficient will apply if only one of these is used. However, if neither is used, an increasing coefficient of 1.5 will apply, Decree of the President of the Republic of Uzbekistan (2024). These changes are designed to promote more efficient and responsible use of water resources.

As can be seen, currently in the Republic of Uzbekistan, the Ministry of Water Management's costs for delivering irrigation water are covered through the water use tax. Nevertheless, from the state's perspective, taxes serve not only to fulfill regulatory requirements but also to encourage contributions that support the state budget. According to Article 16 of the Tax Code of the Republic of Uzbekistan, a tax is defined as a mandatory, non-refundable payment made to the State Budget of the Republic of Uzbekistan or to a state-targeted fund within the budgetary system. However, the current water use tax applies uniformly to all agricultural producers, regardless of variations in irrigation water consumption or the profitability of agricultural products, which are influenced by factors such as soil composition and fertility ratings. This uniform application has raised concerns among agricultural producers, as it is perceived to overlook important principles of social and economic fairness.

The current structure of the water use tax does not align with the operational needs of state water management organizations. Specifically, it does not reduce the burden of direct state funding for the water management system, cover operational costs for water delivery, ensure financial independence for these organizations, or encourage the efficient use of water resources. Instead, it increases the overall tax burden for agricultural producers.

To address these challenges, the «Concept for the Development of Water Management for 2020–2030», Decree of the President of the Republic of Uzbekistan, (2020) and the Water Code of the Republic of Uzbekistan (2025) emphasize the need for new approaches to irrigation water delivery charges. These initiatives aim to create a more equitable and effective framework for managing water resources and supporting agricultural producers.

In future further study is required in order to consider total revenue from payments and compare it to water delivery costs and services to assess the effectiveness of the payment systems.

CONCLUSION AND SUGGESTIONS

In the Republic of Uzbekistan, the introduction of a water use tax in 2020 marked a significant shift towards recovering a portion of the costs associated with irrigation water delivery. However, the uniform application of this tax across all agricultural producers, regardless of varying soil conditions and water needs, raises concerns about social and economic equity. The tax does not directly correlate with the actual costs incurred by state water management organizations, nor does it effectively incentivize efficient water use. Additionally, the tax increases the financial burden on agricultural producers without necessarily contributing to the operational independence of water management entities.

Republic of Uzbekistan face challenge of ensuring the efficient and equitable use of increasingly scarce water resources, vital for their predominantly agricultural economies. «Concept for the Development of Water Management for 2020-2030» and the Water Code indicate a strategic commitment to adopting new methods for charging irrigation water delivery.

Moving forward, it is imperative for policymakers to engage with stakeholders, including farmers, agro clusters, and water management organizations, to develop payment systems that are fair, transparent, and conducive to sustainable water use. By addressing the identified challenges and implementing payment that reflect actual usage and costs, can enhance the efficiency of their water management systems, support the agricultural sector's productivity, and contribute to the long-term sustainability of their water resources.

According to the Concept for the Development of Water Management in the Republic of Uzbekistan for 2020-2030, a phased transition to paid water supply services in agriculture was outlined, Decree of the President of the Republic of Uzbekistan (2020). Based on this, the following possible recommendations are proposed:

Gradually eliminate or reduce to a symbolic level the tax on the use of water resources as a natural resource for agricultural producers engaged in irrigated farming;

Gradually transition from relying on direct budget funding to a system where the full or partial costs of water management organizations are covered through a revised water tariff specifically allocated to the agencies responsible for delivering irrigation water. This would ensure that the funds collected from the tariff directly support the operations and maintenance of water delivery services.

Develop a methodology for calculating the irrigation water delivery payment, directly linked to:

The financial systems of water management organizations, thereby increasing the material interest and responsibility of employees for the delivery of irrigation water;

The types of irrigation (pumped or gravity-fed);

Irrigation norms depending on the soil composition;



The profitability of agricultural products based on soil fertility ratings (bonitet scores).

Develop a subsidy mechanism to cover part of the water tariff for the delivery of irrigation water to water users, based on the level of actual water use relative to the irrigation norms of crops;

Allow the private sector to provide outsourcing services for water accounting and reporting, collection of water tariffs for irrigation water delivery, etc., exempting them from VAT.

These recommendations aim to create a more sustainable and equitable water management system by addressing the financial and operational challenges faced by both agricultural producers and water management organizations. By aligning water tariffs with actual costs, introducing subsidies, and involving the private sector, these measures can enhance efficiency, accountability, and fairness in the delivery and use of irrigation water.

Implementing these recommendations would help balance the financial responsibilities between the state and agricultural producers, ensuring that water management organizations have the resources needed to operate effectively. Additionally, by tailoring water tariffs to local conditions and incentivizing efficient practices, these measures can promote sustainable water use, reduce waste, and support the long-term productivity of irrigated agriculture.

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Musahhih: Zokir ALIBEKOV

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EI.Pochta: sq143235@gmail.com

Bot: @iqtisodiyot_77

Tel.: 93 718 40 07

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