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FISCAL, MONETARY, AND CUSTOMS-TARIFF POLICIES IN ENSURING NATIONAL ECONOMIC STABILITY: EVIDENCE FROM UZBEKISTAN

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Abstract. This study investigates the effectiveness of Uzbekistan's fiscal, monetary, and customs-tariff policies in sustaining national economic stability amid structural transformation and global uncertainty. Using macroeconomic data from

2020-2024, the research analyzes changes in tax revenues, budget deficits, inflation, and external trade dynamics. Descriptive and comparative methods were applied to evaluate the outcomes of tax reforms, monetary interventions, and tariff liberalization measures. The results show that fiscal reforms -particularly tax base expansion and rate optimization- improved budget revenues, while targeted monetary policy helped reduce inflation from

16% in 2018 to about 10% by 2024. Additionally, customs-tariff adjustments during the 2020-2024 period stabilized consumer prices and supported food security. The findings suggest that Uzbekistan's integrated fiscal-monetary approach has strengthened macroeconomic resilience, although challenges remain in balancing social spending, external debt, and exchange rate stability.

Key words: fiscal policy, monetary policy, customs tariffs, economic stability, Uzbekistan, inflation control, tax reform.

Annotatsiya. Ushbu tadqiqot tizimli o'zgarishlar va global noaniqlik sharoitida milliy iqtisodiy barqarorlikni ta'minlashda O'zbekistonning fiskal, pul-kredit va bojxona-tarif siyosatining samaradorligini o'rganadi. dan makroiqtisodiy ma'lumotlardan foydalanish.

2020-2024-yillarda tadqiqot soliq tushumlari, budjet taqchilligi, inflyatsiya va tashqi savdo dinamikasidagi o'zgarishlarni tahlil qiladi. Soliq islohotlari, pul-kredit intervensiyalari va tariflarni liberallashtirish chora-tadbirlari natijalarini baholashda tavsiflovchi va qiyosiy usullar qo'llanildi. Natijalar shuni ko'rsatadiki, fiskal islohotlar, xususan, soliq bazasini kengaytirish va stavkalarni optimallashtirish budjet daromadlarini yaxshilagan bo'lsa, maqsadli pul-kredit siyosati inflyatsiya darajasini pasaytirishga yordam berdi.

2018-yilda 16 foizni, 2024-yilga kelib qariyb 10 foizni tashkil etadi. Bundan tashqari, 2020-2024-yillarda bojxona tariflarini o'zgartirish iste'mol narxlarini barqarorlashtirdi va oziq-ovqat xavfsizligini qo'llab-quvvatladi. Natijalar shuni ko'rsatadiki, O'zbekistonning integratsiyalashgan fiskal-monetar yondashuvi makroiqtisodiy barqarorlikni mustahkamladi, garchi ijtimoiy xarajatlar, tashqi qarz va valyuta kursi barqarorligini muvozanatlashda muammolar saqlanib qolmoqda.

Kalit so'zlar: fiskal siyosat, pul-kredit siyosati, bojxona tariflari, iqtisodiy barqarorlik, O'zbekiston, inflyatsiyani nazorat qilish, soliq islohoti.

Аннотация. В настоящем исследовании рассматривается эффективность фискальной, денежно-кредитной и таможенно-тарифной политики Узбекистана в поддержании национальной экономической стабильности в условиях структурной трансформации и глобальной неопределенности. Используя макроэкономические данные за 2020–2024 годы, исследование анализирует изменения в налоговых поступлениях, дефиците бюджета, инфляции и динамике внешней торговли. Для оценки результатов налоговых реформ, денежно-кредитных интервенций и мер по либерализации тарифов были применены описательные и сравнительные методы. Результаты показывают, что фискальные реформы, в частности расширение налоговой базы и оптимизация ставок, улучшили доходы бюджета, а целевая денежно-кредитная политика способствовала снижению инфляции с 16% в 2018 году до примерно 10% к 2024 году. Кроме того, корректировка таможенно-тарифных ставок в период 2020–2024 годов стабилизировала потребительские цены и способствовала продовольственной безопасности. Результаты свидетельствуют о том, что комплексный фискально-денежный подход Узбекистана укрепил макроэкономическую устойчивость, хотя сохраняются проблемы с балансировкой социальных расходов, внешнего долга и стабильности обменного курса.

Ключевые слова: фискальная политика, денежно-кредитная политика, таможенные тарифы, экономическая стабильность, Узбекистан, контроль за инфляцией, налоговая реформа.



1. INTRODUCTION

Economic stability represents the cornerstone of sustainable national development, particularly in emerging economies navigating structural reforms and global economic shocks. In Uzbekistan, the transition toward a market-based economy has required an active state role in designing and implementing fiscal, monetary, and trade policies that ensure growth while mitigating inflationary and external risks [1,2]. In this context, macroeconomic management serves multiple, interlocking objectives: safeguarding price stability, preserving debt sustainability, smoothing cyclical fluctuations, and building buffers against external terms-of-trade and supply-chain shocks. The credibility of these policies is equally important, as well-anchored expectations lower risk premia, reduce dollarization incentives, and strengthen private investment responses.

Fiscal policy reforms since 2017 have targeted the expansion of the tax base, modernization of tax administration, and equitable distribution of tax burdens [3]. These efforts have been reinforced by a new Tax Code (effective 2020), the introduction of digital reporting systems, and the gradual reduction of key tax rates such as value-added tax (VAT) from 20% to 12% by 2023 [4]. Such measures were aimed at improving business competitiveness and stimulating domestic demand. Beyond rate changes, the reform agenda has emphasized simplification of procedures, broadening of the formal sector, and the adoption of program and medium-term budgeting to enhance allocative efficiency. Together, these shifts reflect a move from ad hoc, short-term adjustments toward a rules- and results-oriented fiscal framework that links resources to outcomes.

Monetary policy has complemented fiscal adjustments by maintaining price stability, managing inflation expectations, and promoting the credibility of the national currency, the Uzbek so'm. Since the adoption of inflation targeting in 2019, the Central Bank of Uzbekistan has pursued a strict interest rate policy to achieve a medium-term inflation goal of 5% [5]. Consistent communication, improved forecasting, and strengthened policy transmission-through more market-based interest rates and deepening of the domestic securities market-have supported the disinflation process. These steps are consequential in a small open economy where exchange-rate dynamics, imported inflation, and commodity-price volatility can quickly pass through to domestic prices.

Simultaneously, customs-tariff liberalization has played a significant role in supporting macroeconomic stability. By reducing import duties on essential goods and encouraging regional trade integration, Uzbekistan has improved supply-side efficiency and consumer welfare [6,7]. Lower barriers for critical inputs and food staples help stabilize production costs and headline inflation during external shocks, while trade facilitation and harmonization of procedures reduce non-tariff frictions. Over the medium term, such measures can foster competitiveness by integrating domestic firms into regional value chains and expanding market access.

Against this backdrop, a coordinated policy mix-linking prudent fiscal management, credible monetary policy, and open, efficient trade regimes-becomes central to sustaining growth and protecting living standards. Yet important questions remain regarding the relative contributions of each policy lever, their interactions over the business cycle, and the distributional implications of reforms across firms and households. There is also a need to assess whether recent institutional changes-digital tax administration, medium-term budgeting, and tariff rationalization-have translated into measurable gains in revenue mobilization, inflation control, and external stability.

The objective of this research is to analyze the empirical performance of Uzbekistan's fiscal, monetary, and customs-tariff policies between 2020 and 2024, assessing their combined effects on economic stability indicators such as GDP growth, inflation, budget balance, and employment. By integrating descriptive and comparative evidence across these three policy domains, the study seeks to (i) document key trends during a period of heightened uncertainty, (ii) identify complementarities and trade-offs within the policy mix, and (iii) derive practical implications for calibrating reforms that support resilient, inclusive growth in the years ahead.

2. METHODS

2.1. Data Sources

This research is based on official data from the Ministry of Economy and Finance, the Central Bank of Uzbekistan, and the State Statistics Committee, covering 2020-2024. Complementary information was drawn from presidential decrees (PF-21, PF-39, PF-149) and reports from Mikrokreditbank related to credit support for entrepreneurship and employment.

2.2. Analytical Approach

The study employed descriptive and comparative statistical methods, including ratio analysis and growth dynamics. Budget and tax data were expressed as percentages of GDP, while inflation and exchange rate changes were analyzed using trend comparison.



The tax burden (B) was estimated using the formula:

$$B = \frac{T \times 100\%}{In}$$

where T denotes total tax payments during the fiscal year and In is total sales revenue.

2.3. Conceptual Framework

The conceptual model integrates fiscal, monetary, and customs-tariff instruments as interdependent levers of macroeconomic stability. The model assumes that fiscal efficiency influences aggregate demand, monetary policy manages inflation expectations, and tariff reforms affect supply-side competitiveness.

3. RESULTS

3.1. Fiscal Policy and Budget Dynamics

Table 1 presents the composition of Uzbekistan's state budget revenues as a share of GDP. Between 2020 and 2024, total budget revenues averaged 22% of GDP, with minor fluctuations due to pandemic-related spending and tax adjustments [8].

Indicator	2020	2021	2022	2023	2024
Total revenue (% of GDP)	22	22.3	22.6	21.7	21.6
Direct taxes	7.5	8	7.2	6.9	7
Indirect taxes	7.7	7.6	8	7.8	7.7

Budget deficits varied from 2.5% of GDP in 2018 to 5.5% in 2023, reflecting counter-cyclical measures during COVID-19 and subsequent global disruptions. Fiscal consolidation efforts in 2024 reduced the deficit to 3.2% of GDP.

3.2. Tax Reforms and Administrative Efficiency

Tax policy reforms expanded revenue potential while improving equity. Despite VAT reductions, revenues from indirect taxes rose 1.9 times between 2020 and 2024, due to enhanced tax administration and reduced evasion. Direct taxes increased 2.0 times, driven by improved corporate profit taxation and formalization of economic activity.

Case studies of private firms show that the average tax burden (B) rose from 0.6 in 2020 to 4.3 in 2024, suggesting improved compliance but also indicating persistent fiscal pressure on enterprises [9].

3.3. Monetary Policy and Inflation Trends

Inflation peaked at 20.5% in 2018 following currency liberalization but steadily declined thereafter. As shown in Figure 1, inflation dropped to 10% by 2023, marking the lowest level in five years [10].

The Central Bank maintained a tight monetary stance, holding the base rate at 13.5% in 2024 to anchor inflation expectations, which remained around 10-12%. Exchange rate depreciation slowed to 3.7% in 2024, supported by international reserves totaling USD 41.2 billion, equivalent to 12 months of imports [11].

3.4. Financial Resource Utilization through State Programs

Government-backed financial programs through Mikrokreditbank have played a critical role in supporting employment and entrepreneurship. Between 2021 and 2024, more than 311,000 concessional loans worth 6,083.8 billion soums were issued, creating over 315,000 new jobs [12].

3.5. Customs-Tariff Policy and External Stability

Customs reforms reduced import duties on essential goods, stabilizing domestic prices. The 2022-2024 zero-duty regime on food items like flour, oil, and meat mitigated inflationary shocks from global food price surges. Consequently, food inflation was contained below 12%, compared to regional averages exceeding 20% [13].

Liberalized trade policies, including improved regional integration and WTO accession negotiations, have expanded foreign trade volume and enhanced market competitiveness.



4. DISCUSSION

The findings confirm that Uzbekistan's coordinated fiscal, monetary, and trade policies have collectively reinforced economic stability. Fiscal modernization improved tax collection efficiency and business incentives, while monetary restraint ensured disinflation without halting growth. The alignment of these policies has helped maintain macroeconomic balance amid both domestic structural reforms and global disruptions, including the lingering effects of the COVID-19 pandemic and commodity market volatility. Importantly, the period from 2020 to 2024 demonstrates that a synchronized policy mix-where fiscal expansion is counterbalanced by prudent monetary management and open trade policy-can mitigate external shocks and sustain momentum toward long-term development goals.

Fiscal policy has played a dual role, acting as both a stabilizer and a developmental tool. On one hand, targeted spending programs and concessional credit schemes supported aggregate demand and employment, cushioning the economy against cyclical downturns. On the other, reforms to tax policy and administration enhanced efficiency, broadened the tax base, and improved compliance through digitalization and automation. Nevertheless, the evidence suggests a growing need to balance fiscal consolidation with growth -friendly investment in infrastructure, innovation, and human capital. While tax revenues have increased substantially, the rising burden on certain enterprises -especially small and medium-sized firms-may discourage reinvestment and productivity gains, calling for a more nuanced, incentive-based approach to corporate taxation.

Monetary policy has contributed effectively to price stabilization, yet challenges persist in anchoring expectations at the target level. Persistent inflation expectations above the medium-term goal of 5% suggest limited transmission of monetary policy through the credit and exchange rate channels. This is partly due to structural rigidities in financial intermediation, shallow capital markets, and a relatively high level of dollarization in the economy. To strengthen policy transmission, the Central Bank may consider expanding open-market operations, enhancing communication strategies, and improving coordination with fiscal authorities to ensure that short-term budgetary measures do not undermine monetary targets. The gradual transition to inflation targeting remains a complex process requiring deep institutional credibility, accurate forecasting models, and consistent public communication.

Trade and customs-tariff reforms have also emerged as a stabilizing component of Uzbekistan's macroeconomic framework. By lowering tariffs on essential imports and simplifying customs procedures, the government successfully moderated imported inflation and strengthened food security during periods of global price spikes. In addition to mitigating supply-side constraints, trade liberalization fosters competition, innovation, and productivity growth. However, maintaining external stability requires careful calibration of tariff policy to prevent excessive import dependence and ensure sufficient domestic value addition. In the medium term, complementing tariff reforms with export diversification strategies and logistics modernization will be essential for long-run external sustainability.

Despite these achievements, several systemic vulnerabilities remain.

The rising tax burden on some enterprises may limit private investment and hinder SME growth, suggesting the need for differentiated tax treatment and expanded fiscal incentives for innovation and employment.

Persistent inflation expectations above target levels indicate that monetary policy transmission remains incomplete, warranting improved coordination between fiscal and financial sector reforms.

The budget deficit's sensitivity to external borrowing and commodity prices highlights the importance of strengthening fiscal buffers and developing domestic debt markets to reduce exposure to global fluctuations.

The integration of green and digital fiscal mechanisms could further enhance policy effectiveness, echoing recommendations by international experts such as Tanzi and Zee [14]. Green budgeting and climate-related expenditure tagging would align fiscal priorities with environmental sustainability, while digital public finance systems could improve efficiency, transparency, and accountability in budget execution. Moreover, real-time fiscal data analytics would enable policymakers to evaluate spending effectiveness and fine-tune interventions based on performance outcomes rather than ex post assessments. Continuous monitoring of fiscal multipliers and the cost-effectiveness of tax incentives will also be crucial for sustaining balanced and inclusive growth, ensuring that public resources generate measurable social and economic returns.

Comparative evidence from Japan and OECD economies suggests that macroeconomic stability is best achieved when fiscal discipline, transparent tax administration, and monetary credibility are pursued jointly [15,16]. In these advanced systems, clear policy rules, credible institutions, and evidence-based decision-making minimize uncertainty and enhance investor confidence. Uzbekistan's gradual alignment with these principles reflects a maturing policy framework that supports inclusive and resilient economic development. Continued commitment to institutional strengthening, evidence-based policymaking, and the integration of global best practices will determine how effectively Uzbekistan consolidates its gains and progresses toward the strategic objectives set under the "Uzbekistan - 2030" vision.



Ultimately, the experience of 2020-2024 demonstrates that coordinated, transparent, and adaptive policymaking-anchored in fiscal prudence, monetary credibility, and open trade-remains the most reliable path toward durable macroeconomic stability and long-term prosperity.

5. CONCLUSION

Uzbekistan's experience between 2020 and 2024 demonstrates that balanced fiscal, monetary, and customs-tariff coordination can significantly strengthen national economic stability. Fiscal reforms expanded the tax base and optimized rates; monetary policy effectively curbed inflation; and tariff liberalization secured food and trade stability.

To maintain this trajectory, future policies should focus on:

Further digitalization of tax administration;

Strengthening inflation-targeting frameworks;

Enhancing customs efficiency through data integration; and

Linking fiscal incentives to employment and environmental outcomes.

These strategies will help Uzbekistan sustain macroeconomic resilience and achieve the development goals outlined in the "Uzbekistan - 2030" Strategy.

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