



## THE ROLE OF TAXES IN THE FORMATION OF STATE BUDGET REVENUES

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**Abstract.** *This thesis explains that the concept of tax as an economic category is directly related to the emergence of the state as a class ruling force and the continuation of its activities. It is emphasized that the tax category emerges as an economic reality through the economic policy of the state.*

**Keywords:** *Crooked tax, excise taxes, budget, income, zakat, levy, duty, crisis.*

### **Introduction.**

It is known that taxes are directly related to the emergence of the state, that is, the state uses taxes as a financial resource to perform tasks within its jurisdiction. The application of taxes is objective, since not all individuals who make up society operate in the real sector (production sector). There are also sectors in society that are rejected by others or are economically unprofitable, which require the objective application of taxes. More precisely, the division of society into unprofitable (defense, medicine, science, education, culture, etc.) and profitable sectors and the natural need to finance the unprofitable sector necessitate the objective application of taxes, although the social services of the unprofitable sector are mainly provided by the state, and the taxes that arise as a method of financing them therefore directly belong to the state.

The objective necessity of taxes in the context of the global financial and economic crisis can be expressed in two ways:

- firstly, the need to finance a number of state tasks,
- secondly, the laws and regulations of a market economy.

The functions and tasks of the state are many, and as the market economy develops, some socially protected tasks that do not correspond to market relations disappear, new tasks begin to appear. In the context of the global financial and economic crisis, new tasks of the state appear. These include providing social assistance to the poor in our republic, organizing the infrastructure of a market economy (in industry, agriculture, and the financial system). Here, the state, realizing the need to provide pensioners, retirees, students, mothers with many children, and others with more funds to



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implement strong social policy measures, compensates for the difference in the price of limited goods from the budget and carries out other expenses for them at the expense of the state, and organizes material assistance to the poor in neighborhoods. At the same time, the state of Uzbekistan spends money on maintaining and strengthening its defense capabilities, equipment and ammunition in order to maintain the peace of society, and the state is also obliged to allocate a large amount of funds to maintain the security of citizens, establish order in the country, and perform its management functions. The obligation to implement such expenses also makes taxes, which are their source, objectively necessary.

**Share of indirect taxes in the state budget revenues of the Republic of Uzbekistan (in percent).****First table.**

Indicators.	2021-y.		2022-y.		2023-y.		Change in 2023, compared to 2021.
	Billion soums	%	Billion soums	%	Billion Soums.	%	Total.
State budget revenues. Total	147,2	100	200,0	100	323,6	100	-
From that:							
Curved tax:	62,5	42,5	73,2	36,6	88,4	38,0	-4,5

Considering the data in Table 1 above, indirect taxes account for 42.5 percent of state budget revenues in 2021, 36.6 percent in 2022, and 38.0 percent in 2023. This indicates a decrease of 4.5 percentage points in 2023 compared to 2021.

The high level of indirect taxes in budget revenues reflects the low level of direct taxes and also indicates that there are large tax benefits for producers. Because the tax system is divided into two groups, consisting of indirect and direct taxes. By reducing the rate of one, the rate of the other is increased. However, in recent years, the share of indirect taxes in state budget revenues has been decreasing. To determine the reasons for the decline in the volume of direct taxes and the factors influencing this decline, it is necessary to analyze the composition of indirect taxes. In this regard, it is necessary to determine which taxes have experienced the greatest decline and what factors influenced this.

It is worth noting that so far in world practice, no other method of forming financial resources necessary for the performance of state functions has been used than taxes. Therefore, as long as the state exists as a dominant force, taxes also act as a method of financing. As is known, the economic life of society consists of very complex economic phenomena. This complexity directly applies to taxes, which requires a deep understanding of the economic essence of these taxes.

Taxes are understood as monetary relations that represent mandatory payments. These relations are between taxpayers (legal entities and individuals) and the state, which turns them into its property. Enterprises and organizations create monetary





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relations when providing services to the population, performing work, or trading in markets. However, they cannot be taxes; in order for the state to have tax relations, they must be paid or collected in a mandatory manner to the state budget by distributing the value of the product created in the country. Taxes, which are the main source of the state budget, are of great importance. Views on taxes have historically been formed under the influence of objective and subjective factors. It is necessary to analyze various definitions of taxes, substantiate their essence in the process of specific economic and social development, determine the economic role of taxes and tax principles that are the basis of tax legislation, and determine the place of current taxes in the tax system and development of society.

Because, with the emergence of the state, taxes have been considered one of the necessary requirements of economic relations in society. Along with the development of state structures, the tax system has changed and improved. The change and improvement of the tax system has been based on the diversity of types, amounts and methods of collection of taxes. For example, in the history of the economies of Eastern countries, taxes were collected from the population as "zakat" for personal property, crops from the land, domestic animals, etc. State financial resources are formed at the expense of taxes, fees, duties and other payments.

### Conclusion.

One of the main sources of funding for all areas of state activity and an economic tool for implementing state priorities are taxes. Regulating and improving the tax system helps to conduct an effective state economic policy, in particular, to develop the financial system. Regulation of the economy by the state through taxes, the formation of the state budget, and taxation are methods of influencing the development of certain processes in society. Thus, the existence of the state is inextricably linked with taxes, since tax revenues are the main source of the state's economic independence. Amir Temur, one of the greatest statesmen in the history of mankind, who built a great empire in the Middle Ages, paid great attention to the inclusion of the population in tax relations. He relied mainly on taxes to create a state administration system. It is now clear to everyone that the state finances of that period were one of the most important elements of this system, that it was fundamentally different in that it was inextricably linked to all aspects of state governance, and that, due to this very characteristic, it occupied a central place among all components of governance.

But no matter how many stories are told about tax relations, its essence in relation to the payment of taxes by the population found its essence only in the treasury. The treasury served as a tool for state management in any system. Such a tool was manifested not only in state management, but also in satisfying the interests of the population. As a result, the distribution of the treasury served as a support for development.





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