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TAX SYSTEMS AND THEIR ASSESSMENT CRITERIA

ABDIEVA NILUFAR

Master of National University of Uzbekistan, Tashkent, Uzbekistan

Phone.: (0894) 701-7479, E-mail.: nilufarabdiyeva8@gmail.com

*Corresponding author.

HASHIMOV PAZLIDDIN

Professor of National University of Uzbekistan, Tashkent, Uzbekistan

Phone.: (0894) 690-7444, E-mail.: hoshimov51@mail.ru

Abstract: The article presents the concepts of tax and tax systems in general. The criteria for assessing tax systems are described. Their interrelation and contradictions are considered.

Keywords: efficiency, taxation, tax, burden, capacity, activity, inter-budgetary relations.

Introduction. The tax system is a system based on certain principles and is a set of taxes and fees collected from payers in accordance with the conditions specified in the tax code.

Tax is a mandatory, individual, free payment by individuals and legal entities to the budgets of the state at various levels at the rate currently established by law.

Taxes include all types of revenue regularly collected by the government through its coercive powers.

Depending on the methods of collection, taxes can be divided into two main categories: direct and indirect. Direct taxes are levied directly on the income or value of the taxpayer's property. Indirect taxes are included in the cost of goods, services and works. In fact, they are paid by the buyer of the product, and the seller indirectly acts as an intermediary between the tax and the state.

Research methodology. In the course of the research, methods such as monographic research, logical approach to the problems and comparative analysis of the obtained data, systematic approach, and observation were used.

Setting a scientific problem. The current economic situation within the framework of the implementation of budget tasks requires local government bodies not only to solve the problem of filling the budget related to the implementation of tax policy, but also to evaluate its effectiveness. A number of indicators are used to describe the effectiveness of taxation: the total tax burden, the level of the tax burden on taxpayers (this is a qualitative and quantitative description characteristic), the specific tax burden, the level of tax intensity of the gross domestic product; tax rate and size of tax potential.

There are different approaches to the definitions of these concepts, but the following are the most clear ones.

The tax burden is a percentage of the amount of taxes levied on national income for a given year. The tax burden on the population describes the level of distribution of the tax burden on members of society, since almost all taxes paid on production are included in the price of goods (except income tax) and ultimately fall on the shoulders of consumers.

One of the most important macroeconomic indicators of tax system assessment is the level of tax burden (pressure) on taxpayers. In foreign practice, methods of determining the pressure on the economy are widely used, when it exceeds, certain negative economic processes (sometimes irreversible) occur.

The quantitative assessment of tax pressure is the level of income withdrawal, the increase of which does not allow taxpayers to carry out even simple reproduction. The level of tax withdrawal is determined by the size and severity of general economic needs, the goals of state (regional) tax and social policy.

The most common indicators of taxation assessment are the level of tax intensity of the gross domestic product and the tax rate.

Tax capacity (tax burden, tax pressure) refers to measures of economic restrictions resulting from the allocation of funds to pay taxes. At the macroeconomic level, the tax burden indicator is defined as the ratio of the total amount of tax deductions to the gross domestic product. The average level of tax burden in foreign countries is usually 40-45%.

The level of tax intensity of the GDP is the sum of obligations assumed by the state, which represents the expenditure part of the budget. Within this level, the composition of taxes varies.

The tax rate describes the portion of income that is deducted as tax.

There is a difference between the marginal rate (the derivative of income tax) and the average rate (which is the ratio of the tax amount to income). The burden of taxation is an indicator of the quality of the tax system.

The tax potential of the country (territory) means all types of production, production and profit, income and social taxes that can actually be collected in a certain area in a certain period of time. This indicator describes the financial capabilities of the state (region).

According to the explanatory dictionary of the Russian language, the term "potential" means "possibility". Based on this value, we can talk about the tax potential as a "tax opportunity", that is, a certain conditional amount of tax collections that can be achieved in principle is understood. Tax revenues are the product of two main factors: the tax base and the tax rate.

The first largely depends on the tax base, the second on the level of tax rates and the welfare of society (solvency).

Analysis and results. Below is a table of criteria for assessing the tax system and their description.

Table 1. Criteria for assessing the tax system.

Criteria	The essence
Simplicity	The tax system should be simple and understandable. Simplicity refers to the ability to manage based on simple and understandable procedures.
Openness and transparency	Therefore, all information about tax types, amounts, and payment terms is public property, and citizens can also use information about the volumes of collected taxes and the directions of their use.
Flexibility	The ability to adapt the tax system and change tax rates, the tax base, as well as the existence of procedures for resolving disputes between taxpayers and tax authorities.
Economic neutrality	a factor that takes into account the impact of the tax on the economic network located outside the state sector, i.e. the question of the effect of taxes on the allocation of resources in the production and supply of private goods. In principle, Neutrality taxes are divided into disruptive and non-disruptive. A distorted tax is a tax that, when introduced, makes a different decision about the allocation of resources than before the introduction of the tax. A non-corruptible tax would not have this effect on the economy.
Equality of obligations	This means that tax differentiation is not done on the basis of a citizen's property wealth. The tax should be levied first on production and second on consumption. It is implemented on the basis of two principles: the principle of received benefits, which shows the difference in the usefulness of government actions for different types of taxpayers; principle of solvency, which means the actual ability of a citizen to pay taxes.
Convenience	Every taxpayer will be notified of the tax payments they have to pay
Justice principle	means the universality of taxation.

In general, the concept of assessment criteria and the principles of assessment of the tax system correspond to each other. When comparing tax systems, the following four evaluation criteria should be taken into account, for example: relative equality of obligations, organizational simplicity, economic neutrality, flexibility of the tax system and control by taxpayers.

Since the criteria for assessing and forming the tax system described above do not mean achieving a single ideal state, it is clear that not all of them are compatible with each other.

There is a conflict between the requirements of economic efficiency and justice within the existing contradictions in the criteria for evaluating the tax system. The existing contradictions between these criteria cannot be completely resolved, and this

should be taken into account when solving many specific problems in the formation of tax systems.

Usually their necessity is justified from the point of view of justice. But any incentives imply the complexity of the tax system and may increase the distortionary effect of taxes on the allocation of resources. Therefore, in practice, it is necessary to make decisions that help to reach a compromise between interrelated but conflicting criteria. This contradiction is especially characteristic of criteria such as economic neutrality and social justice.

Two concepts of tax burden distribution are widely used in tax theory: the first one is based on the principle of received benefits, the second one is very different from the first one and is based on the idea that taxes should be serious and directly related to a certain level of income and well-being (principle of ability to pay). The American tax system is dominated by the notion of ability to pay: entrepreneurs with higher incomes pay higher taxes, both in absolute and relative terms, than those with lower incomes.

The minimum size of the tax burden is determined by the amount of expenses incurred by the state to perform its functions.

An increase in tax benefits slows down the consistent development of production, reduces the taxable base and leads to a decrease in state tax revenues. For example, in Russia, the feature of this dependence is that a certain amount of taxes planned to be collected with high tax rates (up to 77%) does not go to the Russian budget.

In the economic literature, it is recommended to use the full tax rate to measure the tax burden in the Russian Federation.

The full tax rate means the total amount of taxes and fees paid by economic entities to the value added in the process of production and sale of products, i.e. the part of the added value taken from the budget and the share of value added taxes describing the total tax burden.

The results of calculations for 20 foreign countries conducted by Russian economists showed that the lowest full tax rate is in Hong Kong - 20.5%, and the average tax rate in Western Europe is 42.7%.

In foreign countries (the USA, Portugal, Sweden), the deviation of the full rate of taxes from the share of the gross domestic product is a maximum of 10-13 points. But according to indirect estimates of economists, in most leading Western countries, as a result of concealment, no more than 15-20% of the total amount of taxes is burned.

Conclusions and suggestions. Tax potential plays a major role in improving inter-budgetary relations in general, and in particular in determining the procedure for providing transfers. If the tax potential of regions is determined in reality, the possibility of a subjective approach to the assessment of the real need for assistance will be sharply reduced, the independence of municipalities in using the tax potential will increase, and the contradictions between the center and municipalities will be eliminated to a certain extent.

The region has the right to implement this or that tax policy (how to use the taxes provided to it, change the rates, give benefits within the existing rights or completely abandon the benefits). In addition, it will be a choice, which affects the revenue part of the budget, but at the same time,

it should be excluded in the distribution of funds to ensure comparable conditions. For this, it is necessary to use the tax potential.

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