

## **THE ROLE OF INDIRECT TAX IN THE COLLECTION OF STATE BUDGET REVENUES**

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### **Annotation**

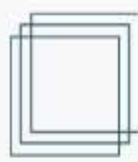
The scientific article explains in detail the important role of taxes in the state budget and its functions. Today, the main tasks of taxes are the role of taxes in the economic development of the country and its financial independence, as well as their contribution to the development of the country.

**Keywords.** tax, tax policy, monopoly tax, indirect tax, taxable goods, state budget, tax rate.

### **Introduction**

Whatever the type of tax, it is an important factor in the development and prosperity of the country. One such important type of tax is the indirect tax. In the nineteenth and early twentieth centuries, indirect taxes, characterized by the simplicity of their collection, were of major importance. What is the nature of the indirect tax and what are the types of taxes according to the level of collection? The classification of taxes may vary depending on the basis. Taxes are often divided into direct and indirect, depending on where the source of payment is. This is a type of tax that falls into the category of curved taxes that make up the bulk of taxes. Indirect taxes are common in foreign countries for ease and simplicity of collection. The most common indirect tax is the universal excise tax, which provides a large amount of revenue to the budget because it covers a wide range of consumer goods and services [2]. Currently, in developed countries, the share of direct (direct) taxes is declining, and the role of indirect (indirect) taxes is increasing. The types of taxes included in indirect taxes are: excise tax, value added tax and customs duties, which today is one of the largest taxes in the state budget. In state budget revenues, this tax is an indirect (indirect) tax, which is added to the purchased goods or services and is not reflected in the consumer, that is, it is considered as income from invisible taxes, which are types of indirect taxes.

Personal taxes (also called excise taxes) are imposed on goods that are in high demand in order for the state to receive a percentage of the profits of distributors or producers in its budget. They are also levied to limit the sale of goods that can be harmful to health, such as alcohol and tobacco. They are also a tax on some luxuries. In today's critique of the subject, the relevance of what has been studied is underscored.



Analysis of the relevant literature. Studies and research on this type of tax show that various scholars have come up with their own definitions and opinions.

According to Shevt economist S. Fisher, taxes are defined as our obligation to pay for the socialization of society. In this way, the Shevt economist wants to say that tax payments shape the state budget and are the main factors that contribute to its growth. G.D. Chernik describes the latent nature of indirect taxes as a positive aspect, noting that "expenditure taxes are the least annoying because they are collected continuously and imperceptibly" [2]. but it is not visible to anyone.

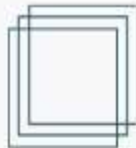
Samofalov says that only in the case of backward and dependent states can we see the positive side of the hidden nature of indirect taxes. [3] According to Samofalov, in countries where economic growth is lagging behind and the growth rate is low, this type of tax is positive, which leads to a lack of control over market prices.

J.R.Zaynalov, one of the economists of the republic, says about the application of indirect taxes and their benefits to the budget. Taxes levied on legal entities include all indirect taxes, corporate income tax, use of mineral resources, water resources, gross income tax of commercial organizations, land tax, property tax, single tax for small business, etc. Some taxes (VAT, excise) are paid by both legal entities and individuals. Taxes paid by individuals include income tax, land and property taxes. Taxes on legal entities are a crucial part of state budget revenues [4].

Research methodology. In the scientific article, the opinions of scientists and industry experts are approached through spelling and concrete experimental results, principles of dialectical worldview, systematic approach and research. It is based on the latest developments and mechanisms.

Analysis and results. It is no exaggeration to say that taxes are paid for the services rendered to consumers, that is, they are paid for the purchase of any product. In the example of the excise tax, for example, for the purchase of tobacco and alcoholic beverages and valuables, for the sale of goods at the customs duty, and for the value added tax, these additional values are loaded, and so on. . The table below shows the role of taxes in the state budget and its changes over time.

Indicators		2015	2016	2017	2018	2019	2020	2021
<b>INCOME (WITHOUT TARGETS) - TOTAL</b>		100%	100%	100%	100%	100%	100%	100%
1.	Direct taxes	24,1	24,0	23,2	19,8	28,2	34,0	31,8
2.	Indirect taxes	52,6	51,5	52,6	52,2	41,4	34,9	42,5
3.	Resource fees and property taxes	14,0	13,3	14,8	16,8	17,6	16,0	13,2
4.	Other income	9,3	11,2	9,4	11,2	12,8	15,1	12,5



If we analyze the table above, indirect (indirect) taxes on state budget revenues decreased by 2.5% in 2016 compared to 2015, while in 2017 this figure increased by 2.5%. While this change is slightly declining in 2018, it will decrease by 26% by 2019, and by 18% in 2020, and by 20% in 2021. As a result of the schedule, its growth or decline trends over time mentioned. Determining the potential and place of this type of tax in the state budget, measures are being taken to perfect it. The main reason for the decline in the excise tax in recent years is the increase in exports of goods and the production of excisable goods in the country. When it comes to value added tax, this type is the best in the budget and is easy to collect and is levied on businesses without any changes.

### **Conclusions and Suggestions**

The role of indirect taxes in the state budget and the collection of taxes are different from the point of view. This tax is divided into customs duties, excise taxes and value added taxes.

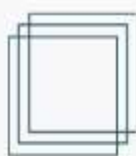
Taxes are the main source of revenue for the state budget, so it is important to ensure that they are collected on time and in the budget. The nature, purpose, rules, rates and base of taxation, as well as the formation of the tax system, depend on the specifics of each country. It should be noted that no matter how important the tax system is in the economy, excessive tax rates have negative consequences for the economy.

It should be noted that the classification of the positive or negative aspects of indirect taxes is one of the most controversial issues in our opinion. Indirect taxes have a high fiscal potential and are common in tax collection. However, in order to provide the population with the necessary goods, indirect taxes should not be too high.

The question of whether indirect taxes are fairer or more accurate should be viewed from two perspectives. On the one hand, it is inherent in fair collection of indirect taxes. On the other hand, indirect taxes are a regressive tax on a taxpayer's income. That is, the economic status of the taxpayer is not taken into account, so the correct taxes are fairer in this regard. An analysis of the pros and cons of taxes shows which taxes should be applied in practice and how.

In view of the above, it is important to implement the following recommendations:

- In order to generalize the tax system, it is necessary to take a comprehensive approach to determining the ratio of direct and indirect taxes;
- Indirect tax rates can vary depending on the level of development of the national economy, which is influenced by national characteristics and customs of the population.



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