



THEORETICAL BASIS FOR THE IMPACT OF THE TAX BURDEN ON TAXPAYER ACTIVITIES IN OUR COUNTRY

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Annotation

The article examines the impact of the tax burden on the activities of taxpayers, which considers the need to calculate the tax burden in the national economy, the distribution of the tax burden among taxpayers in the economy, as well as approaches to calculating the tax burden in legal and physical persons.

Keywords: land, land tax, real estate, local audit, local budget revenue, local authorities, local taxes, resource taxes, tax, budget, tax rate, tax report, tax receipts, tax credits.

Introduction:

In recent years, there has been a special emphasis on a wide range of scientific research in developed countries and by leading international financial institutions, research centers, improving taxation mechanisms, improving tax burden, improving tax liability reduction mechanisms, and developing optimal ways to calculate penalties for non-payment of taxes on time.

Tax burden is central to tax system problems. It reflects the pirated assessment of the tax policy and system of a certain state, which is a resulting indicator of the country's tax reform and plays an important role in the economy. The reasonable tax system that meets the state's needs for financial resources does not negatively affect the manufacturing and business activities of taxpayers, but rather has a positive impact on finding effective ways to manage farming. Therefore, the taxpayer tax burden indicator will be enough to assess the quality of the country's tax system. The tax burden represents a set of indicators of the country's tax system. Of the income of individual business entities or other taxpayers, a certain percentage is paid to the state in the form of tax or payment.

Living and creating in the 18th century, A. Smith emphasized the connection between the level of the tax burden and the amount of money that falls into government budgets:

"The state absorbs more from lowering the tax burden than from burdening taxes that are difficult to collect. The remaining funds, on the other hand, may remain as additional income to be taxed on Gaza in the future. At the same time, the additional costs of the state related to punishment and compulsory payment have decreased, and taxpayers can easily make these payments." [1].

For more than two hundred years, finance has been studying the impact of taxes on population incomes and the economy. Until now, scientists have been trying to clarify the fundamentality of taxation and the issue of setting the tax burden threshold.

During the 18th and 19th centuries, foreign scientists analyzed the ratio between budgets and national income and the size of taxation from corporate entities and citizens. The tax burden indicator and impact on the economy were first referred to in the 17th century. In this regard, F. Justice studied the



tax burden in macroeconomics from the point of view of the connection between the budget and the state's national income. In the meantime, he believed that the country's budget should account for 1/6 of the national income[2]. K. Gok based his ratios between government expenditures and revenues and national income. He believed that the tax burden, which is realistic for a specific country, true at various stages of economic development, cannot be a single, universal and at the same time optimal indicator[3].

From the above points, we can say that it is impossible to accurately and optimally determine the threshold of the tax burden for the same country or taxpayers, which can only be determined by empirical means. Because it is impossible to identify otherwise. There is no single methodology for concretely determining the tax burden for a separate country.

The amount of reparative payments after World War I raised the need to develop specific methods for measuring the weight of the tax burden for repaying allies' debts. The purpose of these methods provided the basis for further study of the weight of the tax burden in the general economy, at the intersections of individual social groups of the population, and within the framework of production networks. In theory and practical terms, the economy is not interested in the tax burden. Schematically we can sum up the need to calculate the tax burden indicator for the country as follows:

First, calculating and defining the tax burden is necessary for each state to develop a tax policy. By abolishing old taxes and introducing new taxes, setting tax rates and tax credits, the state will not allow the economy to put pressure. From a macroeconomic point of view, it is used to determine the revenue portion of the budget, the tax base and the impact of taxes on the economy through the state tax burden. Second, the tax burden indicator is needed for comparative analysis of the state's tax burden and tax indicators of various other states. It is necessary to accommodate production on the territory of the country, to distribute investment, and to promote capital movement. This information is also used to conduct comparative analysis domestically and regionally.

Gradually changing taxation will allow you to identify an important factor—the tax burden at different times. The tax burden represents a general indicator of the role that taxes play in society. In many states, the calculation of the tax burden at the macroeconomic level is carried out against the total amount of taxes and fees according to JIM[4]. His vision is as follows:

$$CYu = S+T YaIM \times 100\% (1)$$

Here::

SYu - soliq yuki;

S – soliqqlar;

T - to'lovlar;

YAİM is a gross domestic product.

The role of taxation in public and public life depends on geographical and climate factors. Because factors affect the development of the national economy and have the opportunity to distinguish and compare the state economy.

Focusing on the basics of taxation, carefully developing it, correctly determining the duration and size of the payment will result in establishing a fair tax burden.



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Fourth, tax burden indicators are used to determine the economic activity of economic entities. This figure determines the direction of capital investment in production. To assist individuals desiring to benefit the worldwide work of Jehovah's Witnesses through some form of charitable giving, a brochure entitled Charitable Planning to Benefit Kingdom Service Worldwide has been prepared.

In the economy, theoretically setting the tax burden is carried out in two directions. That is, it is determined by macro and microorganisms.

In macroeconomics, we can divide the tax burden in two, that is, the tax burden that general, the entire economy and the population will bear. This figure is general, and as we have mentioned earlier, it is defined as the share of taxes and payments against JIM. Macroeconomics represents the entire country's taxation system, in other words, the government's intervention in the economy, its tax pressure. In this context, the tax burden is distributed to enterprises, industries and networks.

Also, the burden of macroeconomic tax on legal entities and individuals is insignificant. Because they pay taxes and fees to the budget and extra-budget funds from their own income.

The tax burden on the general population is calculated as the ratio of all tax collections paid by this population to JIM. The burden of taxation on the population is once again divided into micro and macro levels. The micro level is the tax payment of one person, the macro level is the total population. It is important that each family calculates the tax burden as a tax entity. An indicator of the tax burden of the population represents all per capita taxes. We also found it necessary to stop talking about the tax burden on the population in the country. Because the country's tax burden is paid by two entities, a legal entity and a natural person. The experience of developed countries shows that the bulk of the tax burden falls on individuals.

Analysis of the composition of state budget revenues in the world's most advanced countries places yaIM mainly on taxes, or income taxes. And the share of crooked taxes is at a low level. In the Republic of Uzbekistan, we can see the exact opposite. Because in conditions of market relations, crooked taxes function more fiscally, and this is necessary for the state. Even from the point of view of manufacturers, this idea is appropriate.

The last consumer of products (services, services) is individuals. The real payer of crooked taxes is also the consumer of products (services, services). From this we can say that individuals also pay taxes and crooked taxes they pay. There are also certain types of taxes paid by legal entities that are included in the product identification. Tax payments included in the product identification will also go and fall on individuals.

Bank Accounts: Bank accounts, certificates of deposit, or individual retirement accounts set up as a trust or made payable on death to an entity used by Jehovah's Witnesses in accord with local bank requirements.

If we analyze the tax burden on the population more accurately, and divide all taxes paid by individuals to the annual average number of people, the per capita tax amount will come from. This determines the average tax amount per person. Economic literature shows that per capita gdp is YIM. Taxes distribute a portion of JIM and reduce it to a budget. Therefore, there is an incomprehensible link between these



two economic categories. Therefore, calculating the amount of tax per capita is also an indicator of economic content.

We theoretically approached the aforementioned, took the indicators of government budget revenues and divided their sum into populations. You can also calculate the tax burden of the population in the following formula:

$$S_d = S : J_n \cdot D : J_n \quad (2)$$

In this:

S_d - the level of the tax burden;

S - aholining barcha soliqlari;

J_n – the population of the country;

D is the sum of all income received by the population.

When evaluating the tax burden on the population, it is necessary to derived from the sum of all taxes paid by the population. Based on the above formula, the complexity of the calculation is that it is difficult to determine the amount of tax paid directly and indirectly by the population. In that sense, the population is the main consumer, and the main tax burden falls on it.

The employee's tax burden (wage earner) consists of income tax. This figure is used to analyze income taxation in different countries. This figure is high in developed countries. To that tax account alone More than 45% of the US Federal Budget is funded.

In legal entities, the tax burden is determined by the income they receive. According to him, the tax burden is calculated on the basis of the volume of sales of the product. Based on this figure, income tax is set. Also, profits from sales are not always considered a source of taxation. Therefore, certain taxes of a legal entity do not affect this figure.

Each type of tax has an assessment criteria regardless of its source.

The main thing is the profit of the enterprise. That is, the effect of taxes and fees paid by a legal entity on the profit indicator or their share is defined as their share. In addition, the payments of legal entities are determined by its net profit. To do this, we can rely on the following formula:

$$S_d = D_f + I_s + M_s + T_s F \quad (3) \text{ yoki: } C_d = D_f + I_s + M_s + T_s S_f \quad (4)$$

In this:

S_d – the level of tax burden of a legal entity;

D_f - income (benefit) tax;

I_s - production taxes;

M_s - tax on income from financial activities;

T_s – tushumdan yoki aylanmadan to'lanadigan soliqlar;

F – benefits from basic activities;

S_f – sof foyda

Many economic literature suggests that an indicator of profit or net profit cannot accurately represent the tax burden of legal entities. We do not believe that the above formuladayuridic definitively represents the tax burden of the individual. The above formula defines the impact of taxes on the profit



and net profit indicators of a legal entity. This is just one aspect of the formula that represents the tax burden on a legal entity and the impact of taxes on it.

Based on the above formula, we can describe the stage of formation of income and profit from the sale of a legal entity as in the table.

Business entities operating in our country also include business entities operating in a single order. These entrepreneurs act not as legal entities, but as individuals. There is no balance sheet reporting in these entities. That is, they pay a strict tax based on a special tax regime.

During their economic activities, there is no way to calculate the indicator of depreciation allocation. Therefore, we believe that the added value they create should not take into account depreciation. In fact, there is no scientific-based way of accounting. Therefore, when calculating the tax burden on these entities, we suggest calculating without adding depreciation to the added value. Otherwise, the formula will have the following view:

$$Qq = Mx + Ia + Es + St + F \quad (7)$$

in this:

Mx – mehnat haqi xarajatlari;

He – ijtimoiy ajratmalar;

Es – Eger soliqlar;

St – other taxes;

F is a benefit.

The advantage of this method is that it can calculate the tax burden of individual entrepreneurs, regardless of the area of a specific enterprise. As we have noted above, in most cases with the amount of taxes paid, the tax burden is calculated based on the profit indicator of the enterprise. Such an approach requires a more terrestrial look at the issue, since profits are not considered a source of taxation.

All the methods considered can represent the tax burden of economic entities and the impact of taxes on their activities. Therefore, all the taxes of the enterprise must be taken into account. Income taxes of individuals have no impact on the economic performance of the enterprise, but can only have an impact on the income of the employee. A legal entity treats an individual's income as a state's tax agent and is limited to a budget transfer of taxes. This tax must be taken into account when calculating the employee's tax burden.

The experience of applying these methodologies of calculating the tax burden suggests that none of them can be the best option for calculating the tax burden. Only comparing different indicators will approach determining the tax burden.

At the same time, the theory of taxation directly recommends dividing taxes between the buyer and the consumer regardless of the product's character. Therefore, it is impossible to set a universal tax burden for business entities. Each of the methods of calculating the tax burden in today's practice has advantages and disadvantages. Therefore, none of them can guarantee a moral tax burden on socio-economic networks.



Economy also has its own manufacturing characteristics, namely, productivity, material base, capital turnover, and product seasonality. These factors also do not allow you to set a single universal socks load.

World experience shows that as a result of increasing the tax burden on taxpayers (increasing the burden of taxes and raising tax rates, removing tax credits, etc.), tax revenues will initially increase and once they reach the maximum, these figures will begin to fall. Therefore, revenues to the budget decrease, and a certain portion of taxpayers are in a state of shock or production decreases, while the rest of the taxpayers illegally avoid paying taxes. As a result, a hidden economy occurs.

Currently, when making changes to tax law, many states are going down the road of removing benefits and deductions, trying to introduce new payments. However, this leads to a sharp decrease in income and taxation capital.

World experience in taxation shows that taking more taxpayer income as taxes will lead to a decrease in investment in the economy. If the tax rate reaches 40% of revenues, it will negatively affect the development of entrepreneurship and the expansion of production.

In other words, an effective tax system should meet the needs of the state by receiving 1/3 of the proceeds. At the same time, the exact indicator of the tax burden is reflected differently in different countries in macro and microorganisms. In this context, the talk is first and foremost about obligations between the state and taxpayers. The level of tax burden arises depending on the cost of providing medical, educational, communal, and other services to the people of the state. For example, in Switzerland, residents give 50% of their income to the state treasury, which does not negatively affect productivity. No wonder the state has been broadly protecting taxpayers both economically and socially.

After all, the tax burden should not harm the functioning of the specific taxpayer. Therefore, the state should use averages to set the tax burden. Of course, each country sets a tax burden based on its various national characteristics and output. Each country has tens of thousands of operating enterprises with different characteristics. Each of them has different options for paying taxes. Therefore, in a comparative analysis of the tax burden on a national scale and the calculation of the tax burden in macroeconomics, it is intended to calculate by obtaining a ratio of taxes and payments to JIM.

Conclusions and Suggestions:

In conclusion, the tax burden indicators are one of the main factors in the development of the state's tax, investment and social policy. For example: the tax burden in the country's economy is the result of state tax policy and represents the quality of any tax system.

At the same time, the level of taxes received is determined by the effectiveness of social production on the one hand and, on the other, by the amount of government's need for financial resources. Therefore, reducing the weight of the tax burden is primarily due to government spending cuts;

the state is based on the tax burden indicator in the development of its social policy, which serves as the main source for it;



The results of the studies show that there is no specific uniform methodology for calculating the figure of tax burden in economic entities. For its calculation and analysis, it is necessary to base it on several methods.

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2. Health Code of the Republic of Uzbekistan - Tashkent: Gafur Ghulom Publishing House 2020.- 640 b.
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