FUNDAMENTALS OF SCIENTIFIC ANALYSIS OF RESEARCH RELATED TO TAX POTENTIAL IN OUR COUNTRY

Jurayev Xusan Atamuratovich
PhD, Independent Researcher,
Tashkent State University of Economics

Abstract:
This article discusses the economic content of tax capacity, the laws of its formation and its strategic role in the tax system. During the study, the factors affecting tax capacity were analyzed and the importance of this indicator in stabilizing state budget revenues was substantiated. Also, ways to ensure the country's economic growth by expanding the tax base and increasing tax collection were considered. The article is intended for specialists interested in improving tax policy and optimizing the tax burden.

Keywords: Tax capacity, tax system, economic content, tax base, budget revenues, tax policy, fiscal efficiency, optimization of the tax burden, tax revenues, optimization, tax incentives, tax rate.

Introduction

The concept of tax capacity is not just the amount of taxes collected, but also the maximum amount of financial resources that can be mobilized at a certain stage of economic development without placing an undue burden on taxpayers. Within the framework of the tax reforms currently being implemented in our country, reducing the tax burden, simplifying tax administration, and reducing the share of the "shadow economy" have been identified as priority tasks. In this process, a correct assessment of tax capacity allows for accurate planning of state budget parameters and effective use of the economic potential of regions. Therefore, an in-depth study of the economic content of tax capacity and determining its place in the tax system is very relevant from a scientific and practical point of view.

Analysis of the literature on the topic

The concept of tax capacity has been studied in the economic literature based on various approaches. In revealing the content of this concept, the views of world and domestic scientists can be divided into three main directions.

Classical and neoclassical approaches Representatives of this approach associate tax capacity with the total economic resources of the country. In particular, R. Musgrave and P. Musgrave in their works "Public Finance in Theory and Practice" (1989) define tax capacity as the real income of the economy that forms the tax base. In their opinion, tax capacity is the maximum resources that the state can mobilize without harming economic growth. [1]

The relationship between tax rates and capacity was explained by A. Laffer through his famous theory of the "Laffer curve". He argues that an excessively high tax burden reduces the activity of taxpayers and, as a result, leads to a reduction in real tax capacity. [2]

Fiscal and administrative approaches Scientists from the CIS countries, including V. Panskov and I. Gorsky, associate tax capacity more with the current tax legislation. According to I. Gorsky, tax capacity is the projected amount of tax revenues that can be collected from the tax base under the conditions of current tax rates in a particular region. This approach focuses on tax administration and collection indicators. [3]

A. Jorayev in his scientific works analyzes tax capacity as a factor of regional development. In his opinion, tax potential includes not only current revenues, but also sources that have not yet been taxed, but may bring income in the future. [4]

O. Voxidov in his doctoral dissertation scientifically substantiated the need to take into account the share of the "hidden economy" when assessing tax potential. According to his views, the reason for the incomplete disclosure of tax potential is tax evasion and the ineffectiveness of tax incentives. [5]

Sh. Toshmatov pointed to the financial stability of business entities as the basis for increasing tax potential. [6] A review of the literature shows that tax potential is a complex and multifaceted concept. If the classics viewed it as an economic opportunity, modern researchers consider it to be inextricably linked with tax administration and the institutional environment.

Analysis and results. The concept of tax capacity is used in the tax system. From a historical and scientific perspective, the concept of tax capacity has been used in scientific literature since the second half of the 20th century. In particular, it was formed during the period of increased research on the assessment of state finance and tax policy in scientific research, and gradually, along with its practical application in the financial sector, it began to enter science as an important category of macroeconomic and microeconomic fiscal analysis.

In particular, one of the CIS scientists P. Magomedov in his scientific works studies the concept of the tax potential of the region, that is, the territory. In particular, this researcher, having extensively analyzed the evolution of scientific approaches to determining the size of the tax potential within the regions and individual taxpayers, pays special attention to the factors determining the formation and size of the tax potential of the regions and indicates the scientific reasons for prioritizing this issue, and also assesses the influence and trends of the tax potential of the region in the process of fiscal regulation, systematizes them, and identifies indicators of the volume and level of use of the tax potential of the region.

The scientific contribution of this scientist is that he systematically approaches tax administration in the research process, develops a methodology for implementing the tax potential of the region, and indicates promising directions of regional tax policy that will ensure the growth of the region's budget revenues in the long-term state financial and tax policy. In this regard, he briefly touches upon the content of the concept of tax potential and defines it as the potential for budget revenues per capita that can be received in a fiscal year under the conditions of uniform taxation throughout the country, firstly, as the maximum possible amount of tax payments in a given territory (fiscal approach), secondly, as the potential for budget revenues per capita that can be received based on existing inter-budgetary relations (inter-budgetary approach), and thirdly, as the resources that should be accumulated in the budget through tax payments (resource approach).

Russian scientist Lyatina Elena Valerievna also conducted extensive scientific research on tax capacity. If we analyze her scientific research in this area, she "reveals the financial and social essence of tax capacity, and tries to develop its original definition, identifies the main shortcomings in the understanding and meaning of the economic essence of tax capacity in the financial and tax legislation of the Russian state, at the same time scientifically substantiates specific proposals and recommendations aimed at eliminating these shortcomings, substantiates the main internal and external factors affecting the formation and development of tax capacity at the regional and federal levels and their impact, comprehensively presents the features of assessing tax capacity in the process of planning the activities of state bodies based on a comparative analysis of the development of the national economy of the Russian Federation and foreign countries, shows the mechanisms for the formation of tax capacity, and also formulates proposals and recommendations on the use of tax capacity within the framework of tax planning, analyzing the structure of the national economy, the budget process and socio-economic development"[1].

In addition, this scientist clarified the concept of tax capacity, that is, "characterizing tax capacity as a calculated value that qualitatively characterizes the state of the economy of a country or region and as changes in the economic complex as a result of applying a certain fiscal policy in the conditions of actual taxation of existing and interacting sources and objects, he justifies the need and expediency of its construction on the basis of four structural segments (property complex (as a source of land and property tax), cash flow-based value added (as a source of value added tax and income tax), regulated entrepreneurial activity (as a source of gambling tax, mineral extraction tax) and other sources of income from non-tax payments and fees, etc.), in turn, this researcher developed a structural multi-stage model based on the systematization and classification of existing methods for assessing tax capacity, within the framework of this model the relationship between the national tax capacity and its base is determined by the tax It shows that the tax applied to certain sources of taxable objects should be implemented through regulatory and fiscal policy, and that not only the fiscal, but also the regulatory functions of taxes should be taken into account"[2].

Another researcher, E. Voskanyan, conducts scientific research on determining the "subfederal tax potential", proposes a methodology for factor analysis of the components of tax potential, develops methodological recommendations for increasing regional tax revenues, ensuring positive dynamics in the development of tax potential, scientifically substantiates the methodology for assessing regional tax potential based on a situational approach, proposes to determine the subfederal tax potential, reflecting the optimal combination of the use of existing resources of the region and sustainable socio-economic development, develops a methodology for managing the tax potential of the region, and gives

[1] Лятина Елена Валериевна. Формирование и оценка налогового потенциала в России. Специальность: 08.00.10 - "Финансы, денежное обращение и кредит". Автореферат диссертации на соискание ученой степени кандидата экономических наук. 202Q г. Тольятти-2008, с.20.

[2] Лятина Елена Валериевна. Формирование и оценка налогового потенциала в России. Специальность: 08.00.10 - "Финансы, денежное обращение и кредит". Автореферат диссертации на соискание ученой степени кандидата экономических наук. 202Q г. Тольятти-2008, с.20.

methodological recommendations for increasing tax revenues by increasing regional tax potential in order to improve the connection between tax potential and the budget process, which will serve to increase overall economic activity in this region and improve the organization of tax policy management.

E. Voskanyan also identifies the sources of tax capacity indicators at the regional and city levels and justifies the methodology for calculating them. In his opinion, the introduction of this methodology will help reduce the need for assistance in financing regional budgets from their own sources by increasing the tax component and revenue base. In turn, he proposes a methodology for factor analysis of tax capacity, emphasizing that its results will help to objectively assess it, taking into account the interaction of indicators that form tax capacity"[3].

Korsun Andrey Yuryevich also conducted extensive scientific research related to tax potential. In his scientific research, he conceptually explained the socio-economic content of tax potential, scientifically interpreted it on the basis of systematization from the point of view of the reproductive laws of economic development, tried to substantiate the prospects for increasing tax revenues to the country's budget system, taking into account a number of conditions and parameters of national economic development. In addition, he identified the volume of unused tax potential reserves in the official sector of the regional economy and the significant values of its tax burden, analyzed the tax burden on production and consumption factors using the equilibrium economic model, developed a system of strategies for minimizing the illegal component of tax potential and its evolutionary transformation into the official sector of the economy, and proposed a mechanism for harmonizing the potential capabilities of economic entities with the current needs of the budget system for tax collections"[4].

In addition, "taking into account a number of conditions and parameters of the economic development of the region and the organization of the effective functioning of the regional tax resource management system, he proposed the use of a chain matrix model for forecasting tax revenues, identified reserves for further increasing tax revenues for budgets at all levels and determined the conditions for coordinating the economic interests of the state and economic entities in the field of taxation, substantiated the prospects for increasing the tax potential of the national economy by optimizing hidden tax rates on labor, capital and consumption, which, in his opinion, allows him to make proposals to reduce the size of the shadow segment of the country's economic complex, and also indicated a system of functional and target priorities for increasing the tax potential of the regional economic

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[3] Восканян Эмма Сергеевна. Формирование и развитие субфедерального налогового потенциала. 08.00.10 - Финансы, денежное обращение и кредит. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Орел, 2014, с.24.

[4] Корсун Андрей Юрьевич. Формирование и реализация налогового потенциала территории. Специальность 08.00.10 - Финансы, денежное обращение и кредит. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Ставрополь 2010, с.26.

complex, the implementation of which will serve to ensure the mobilization of the reproductive potential of the official sector of the economy and reduce its shadow component."[5].

In addition to the above, one of the CIS scientists, O. Kalinina, also conducted important scientific research on tax potential. Analyzing the scientific research of this scientist, she "defined the essence of the concept of tax potential of the region based on the resource parameters of the region, classified the factors affecting the formation of the tax potential of the region, proposed a classification of parameters determining the size of tax potential, determined the role and functional boundaries of tax potential in the system of integrated financial relations of the region, systematized the main methods of assessing tax potential, developed a comprehensive methodology for assessing tax potential, which allows determining its real value depending on the specific conditions of the regions, systematized various methods for assessing tax potential, and also proposed a comprehensive methodology for assessing the tax potential of the region, which methodologically allows determining its real value depending on the specific conditions of the regions"[6].

Another scientist who conducted scientific research on tax capacity, A. Karataev, is also of particular importance. In particular, this scientist "describes the content of tax capacity as a factor in the effective implementation of the state budget and tax policy, justifies the influence of the tax capacity of the largest taxpayers, taken as the object of research, on the formation of the state tax capacity, and thereby analyzes the functions, methods and tools of tax administration used by tax authorities in relations with the largest taxpayers, develops the concept of the tax capacity of this category of taxpayers and substantiates the structure and logical relationship of its elements"[7].

In his scientific research, Professor A. Mironov also paid special attention to the methodology for determining tax capacity. Initially, A. Mironov, having revealed the essence of the concept of regional tax capacity, scientifically substantiated the need for its determination, which reflected its connection with budget and tax policy and allowed him to describe it in a broad and narrow sense, and at the next stage, he characterized the regional characteristics of national economic development and classified the factors affecting the tax capacity of the region, indicated the methodological aspects of determining the composition of data that allow assessing the tax capacity of the region and selecting its use for information monitoring at the regional and municipal levels, and developed a comprehensive methodology for assessing the tax capacity of the region and its constituent municipalities.

Another scientist, Ibragimova Irina Ibragimovna, also conducted research on the economic content of tax capacity, its significance in the financial and tax system, scientifically substantiating its

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[5] Корсун Андрей Юрьевич. Формирование и реализация налогового потенциала территории. Специальность 08.00.10 - Финансы, денежное обращение и кредит. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Ставрополь 2010, с.26.

[6] Калинина Ольга Владимировна. Комплексная методика оценки налогового потенциала региона. Специальность 08.00.10 — Финансы, денежное обращение и кредит. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Иваново – 2006, с.26.

[7] Каратаев Алексей Сергеевич. Концепция налогового потенциала крупнейших налогоплательщиков и методология его оценки. Специальности: 08.00.10 - Финансы, денежное обращение и кредит. Автореферат диссертации на соискание ученой степени доктора экономических наук. Йошкар-Ола-2011, с.38.

determination and the importance of taking it into account in budget and tax policy. In her research, she tried to identify the structural features of tax revenue formation in economic sectors, using the example of the Republic of Dagestan of Russia, critically analyze theoretical and methodological approaches to assessing the tax capacity of regions, analyze the economic essence and causes of tax debts and their impact on the structure of projected revenues of the budget system and link it with tax capacity, identify prospects for improving tax revenue planning and forecasting methods in conjunction with an improved methodology for calculating the regional tax capacity index, and propose a number of methodological developments of scientific and practical significance"[8].

Continuing the analysis of scientific research by scientists from the CIS countries on tax capacity, the analysis of research by D. Popenkov also has its own content. This researcher, in his scientific research: scientifically substantiated the need for scientific research into the category of tax capacity, identified the factors determining the level of tax capacity within the framework of the national economy, that is, the expansion and systematization of tax capacity and their impact on the economic development of the relevant region, assessed macroeconomic indicators of regional development based on the study of modern methods for assessing the tax capacity of the national economy, tried to develop appropriate models for forecasting taxes, developed methodological methods for a comprehensive assessment based on macroeconomic indicators and proposed economic and mathematical tools for short-term tax forecasting.

In addition, in his research, this scientist identified the specific impact of internal and external economic, financial, organizational and management factors and parameters on tax capacity, scientifically substantiated them, assessed the tax capacity of the region for five years (2005–2010) and indicated the scientific basis for forecasting in order to test them, - made both tactical and strategically important additions to the definition of the category of "tax capacity" of the region (federal structural unit), scientifically substantiated that in a tactical sense, tax capacity is the ability of the resource base of the region to generate real budget revenues in the form of taxes and fees calculated in accordance with current legislation, taking into account the existing conditions for using all tax sources that are actually involved in social production"[9].

Associate Professor Islyamutdinov Said Ismagilovich, unlike others, takes a comprehensive approach to understanding the essence of the tax potential of the region as a measure of the ability to mobilize the maximum (target) volume of tax payments corresponding to the basic state of the territorial tax system. In this regard, he tries to substantiate an integrated approach to determining the tax potential within the framework of the reproductive system of a territorial entity, based on which he develops a methodological basis for assessing and analyzing the tax potential of territorial entities, analyzes 5

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[8]Ибрагимова Ирина Ибрагимовна. Налоговый потенциал региона и резервы его использования. Специальность: 08.00.10 - Финансы, денежное обращение и кредит. Авреферат диссертаци на соискание ученой степени кандидата экономических наук. Махачкала 2003, с.24.

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model factors of tax revenues, which allows determining the main characteristics and volumes of tax revenues at the subfederal and subregional levels (on the example of the Samara region), proposes a system of tools for increasing the efficiency of managing the formation and use of tax potential and the tax competitiveness of the region"10.

If we analyze the research conducted by our local scientists on tax potential, this is reflected in the scientific works of professors: S. Khudoykulov, Sh. Turaev, Kh. Qobulov, I. Niyazmetov, N. Kuzieva, A. Musagaliev, A. Shernaev, Z. Akhrorov, A. Islamkulov, N. Ashurova, O. Meyliev, B. Ibragimov, S. Elmirzaev, Z. Abdullaev, Sh. Boboev, associate professors: P. Tureev, L. Buronova, U. Yuldosheva, B. Muqimov, researchers: L. Bozorova, M. Ismoilov, S. Khakimov and others. Based on the research methodology, we will try to scientifically analyze some of them. Prof., who conducted scientific research on tax forecasting and tax potential, In his scientific research, S. Khudoykulov "revealed the essence of the category of tax capacity, grouped the factors affecting its level, developed a new methodology for determining tax capacity within the national, regional and taxpayer framework, indicated scientific directions for using tax capacity in the budget-tax system, developed a methodology for determining (assessing) tax capacity at various levels (at the macro level, within regions and individual taxpayers-enterprises), and also indicated the mechanisms related to tax payment planning among taxpayers, priority areas for ensuring the interdependence of budget planning and tax forecasting, and analyzed foreign experience in forecasting tax revenues and assessing tax capacity and drew scientific conclusions based on their comparative analysis"11.

Professor Sh. Turaev, in his article "Dynamics and Analysis of Tax Burden by Regions," systematically analyzed tax potential from a scientific and analytical perspective. In particular, analyzing the relationship between tax burden and tax capacity, he emphasized that a high tax burden does not always mean a high tax capacity, that the optimal level of the tax burden depends on the stage of economic development of the region, and that an increase in the tax burden, in turn, reduces investment activity. He emphasized that, "based on qualitative and quantitative analysis methods, it is necessary to determine the tax capacity of regions primarily in terms of quality, and from a qualitative point of view, the tax capacity of regions consists of a systematic structure, and if the tax capacity of regions is the legal basis for taxation and the ability of subjects of certain tax relations to form a flow of tax payments in the conditions of an organized economic system, then in a narrow sense, the tax capacity of regions consists of financial resources that should be transferred to the budget through the taxation system and in accordance with current legislation"12 he emphasizes.

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[10] Ислямутдинов Сайд Исмагилович. Налоговый потенциал территории: методологические аспекты формирования и совершенствования управления. Специальность 08 00 05 - Экономика и управление народным хозяйством региональная экономика. Автореферат диссертации на соискание ученой, степени кандидата экономических наук. Самара 2007, с.26.

[11] Худойкулов Садирдин Каримович. Солиқ тушумларини прогноз қилиш методологиясини такомиллаштириш. 08.00.07 – молия, пул муомаласи ва кредит ихтисослиги бўйича иқтисодиёт фанлари доктори (DSc) диссертацияси автореферати. Тошкент – 2019, 77 б.

[12] Тўраев Шавкат Шухратович. Ҳудудлар бўйича солиқ юки динамикаси ва таҳлили. Мақола. :///C:/Users/user/Desktop/%D0%A1%D0%9E%D0%9B%D0%98%D2%9A%20%D0%A1%D0%90%D0%94%D0%9B%D2%B2%D0%98%D0%AF%D0%A2%D0%98/3%20-%20Copy.pdf.

Doctor of Philosophy in Economics A. Tureev also studied the issue of increasing territorial tax capacity on the basis of an integrated approach, placing a wide emphasis on the issues of assessing the tax potential of regions using the example of the Republic of Karakalpakstan in his dissertation research. The practical significance of this scientific work served as an important source in financially ensuring the socio-economic development of the Republic of Karakalpakstan. His scientific research "proposed a comprehensive assessment of tax capacity in relation to regional economic potential, systematized priority areas for increasing tax capacity in the conditions of Karakalpakstan, proposed specific mechanisms for expanding the tax base across sectors (industry, agriculture, services), and substantiated a model for increasing tax capacity through digitalization of tax administration.

He also scientifically substantiated the need to strengthen the economic base, i.e., create new production facilities, develop small business and private entrepreneurship, and improve the investment climate, as the main areas for increasing tax capacity, and emphasized that expanding the tax base should pay special attention to increasing the number of taxpayers, reducing the informal sector of the economy, and increasing the efficiency of using land and property taxes.

In addition, this scientist proposed improving tax administration, i.e., organizing tax control through risk-based methods, widely introducing digital tax services, and increasing tax discipline It has scientifically shown that it is possible to increase the potential of the tax system. In turn, it also shows that it is necessary to reduce ineffective benefits and maintain benefits that serve economic growth as a result of the targeted use of tax benefits. The importance of this scientific work is that it has practical significance in the activities of the financial and tax authorities of the Republic of Karakalpakstan, in the preparation of regional budget forecasts, and in increasing the effectiveness of tax policy. The author has revealed the theoretical and methodological foundations of the concept of tax potential, analyzed the methods of assessing regional tax potential, analyzed the dynamics and composition of tax revenues of the Republic of Karakalpakstan, identified opportunities for expanding the tax base in the region, assessed the impact of the hidden economy and tax losses on tax potential, and made proposals for improving tax administration"[13].

Doctor of Economic Sciences A. Shernaev also studied the problem of tax planning in relation to tax capacity in his scientific research. In particular, he "explained the concept of tax planning and its place in the financial management of joint-stock companies and explained it in relation to tax capacity, analyzed the practice of tax capacity and planning in joint-stock companies in foreign countries, scientifically substantiated the relationship between tax planning and tax optimization, and their differences in terms of tax capacity"[14].

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[13] Туреев Азизбек Абатович. Қорақалпоғистон Республикасининг солиқ потенциалини оширишнинг асосий йўналишлари. 08.00.07-молия, пул муомаласи ва кредит ихтисослиги бўйича иқтисодиёт фанлари бўйича фалсафа доктори (PhD) диссертацияси автореферати. Тошкент – 2021 йил, 63

[14] Шернаев Акбар Оқмирзаевич. Акциядорлик жамиятларида солиқларни режалаштириш методологиясини такомиллаштириш. 08.00.07 – молия, пул муомаласи ва кредит ихтисослиги бўйича иқтисодиёт фанлари доктори (DSc) диссертацияси автореферати. Тошкент – 2025, 76 б.

Doctor of Economic Sciences Z.Akhrorov also scientifically substantiates in his scientific works that tax capacity is one of the main sources of ensuring the stability of state finances, emphasizing that increasing tax capacity in the system of tax relations is of decisive importance for stabilizing budget revenues, strengthening the financial independence of regions, and stimulating economic growth. He believes that the relevance of this issue will increase, especially in the process of structural changes and tax reforms in the economy. From a theoretical point of view, Z.Akhrorov theoretically explained the concept of tax capacity in the system of tax relations and tried to show the economic and institutional significance of increasing it. In his scientific research, he paid special attention to the following areas: including the stabilization of budget revenues as a result of increasing tax capacity, the economic content of regional property, its place in the system of tax relations, the stabilization of budget revenues as a result of increasing tax capacity, the relationship between regional finances and budget revenues, the impact of tax policy on tax capacity, etc. He also tried to scientifically substantiate the connection between tax capacity and economic capacity, financial resources and the tax base, interpreting them as categories inextricably linked to tax capacity.

Conclusions and Suggestions

In order to effectively use and expand the tax potential of the tax system of the Republic of Uzbekistan, the following measures are proposed:

1. Digitalization of tax administration based on the "Korean model". To attract consumers to tax control, stratify the amount of cashback for cash receipts (Cash Receipt) and further simplify the system, as in South Korea. This will automatically include "hidden" turnover in the tax base.

2. Strengthening fiscal decentralization (the experience of China and Kazakhstan). Increasing the interest of regional authorities in increasing their tax potential. To do this, expand the mechanism for leaving a certain part (for example, 30-50%) of corporate taxes from entrepreneurial activities directly in the local budget.

3. Formation of tax culture from a young age. Using the experience of South Korea, introduce "Tax Literacy" lessons into the curricula of secondary schools. To instill in the population the idea that paying taxes is the purchase of government services (education, healthcare, security).

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