



PECULIARITIES OF ENSURING THE ECONOMIC RIGHTS OF CITIZENS IN UZBEKISTAN

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Abstract: This article highlights the specific aspects of ensuring the economic rights of citizens in Uzbekistan, examines the opinions of scholars in this regard, and presents proposals and recommendations developed by the author.

Keywords: tax, tax administration, sector, tax payment, land tax.

In recent years, the tax administration of our country has undergone fundamental reforms. In December 2019, a new version of the Tax Code was adopted, introducing directly applicable norms. The property tax rate was reduced from 5 percent to 1.5 percent, and the value-added tax from 20 percent to 15 percent. The tax burden on wages was reduced by almost half.

As a result, entrepreneurs' confidence in reforms has increased, and tax revenues have quadrupled. The number of VAT payers has grown from 6,000 to 152,000, as stated.

As part of the new tax policy, the tax burden on the population's wages has been reduced by 1.5 times. Consequently, the number of people working in the formal sector increased by 500,000 during the year.

In accordance with the recently adopted new tax code, many innovations have been implemented since 2021, including the reduction of tax types from 13 to 9. Simplified mechanisms have been introduced to extend tax payment deadlines or allow installment payments.

The Head of State emphasized the need to ensure the stability of tax revenues and provide support to entrepreneurs in a rapidly changing and complex global situation.

"I came here as a representative of taxpayers," the President said. "Our main focus now is not increasing revenue. First and foremost, we need to streamline the system, educate those who are unfamiliar, reduce the tax burden, and ensure that entrepreneurs can work freely and honestly. Tax officials should be facilitators, not punishers."

It was noted that in some cases, many questions arise because entrepreneurs do not understand the new programs and requirements. Therefore, it was emphasized that it is necessary to train them to work in a new way based on the principle of "Tax collector as assistant," and to increase the coverage of electronic services.

In his address to the Oliy Majlis, the President of the Republic of Uzbekistan, Sh.M. Mirziyoyev, paid great attention to the tax system, stating: "Tax administration should be such that even the introduction of value-added tax should not lead to an increase in the price of consumer goods, and this is essential." [1] He emphasized the need to gradually phase out tax benefits by introducing a uniform fair tax regime through reducing the tax burden. "Tax administration should be such that even the introduction of value-added tax should not lead to an increase in the price of consumer goods, and it is necessary." [1] - that is, they

emphasized that it is necessary to gradually abolish tax benefits by introducing a uniform fair tax regime by reducing the tax burden.

In this regard, in the opinion of the President, the high level of state intervention in the economy, bureaucracy, existing problems in the tax, customs and banking systems still hinder the direction of domestic investments and the further reform of foreign investments.

For many years, the high tax burden created conditions for an increase in the share of the "shadow economy" in the country.

they say. Therefore, a concept for improving tax policy was adopted for the rapid development of the economy. "Based on the concept," President Sh.M. Mirziyoyev said, "important changes are being implemented in tax policy. In particular, a 12% income tax rate has been set instead of the highest 22.5% income tax rate that has been in effect so far for individuals, and an 8% insurance premium has been canceled." [3] On the initiative of the President of our country, starting from January 2019, the amount of the single social payment, which is considered the most difficult for the system, has been set at 12 percent instead of the previous 25 percent. As a result, the tax burden on wages was reduced by 1.5 times as part of the new tax policy. They noted that thanks to this, the number of employees working in the official sector increased by 500,000 during the year.

Simplified mechanisms have been introduced to extend the deadline for paying taxes or to allow them to be paid in installments. For the first time, a procedure is being introduced for returning a part of the value added tax to entrepreneurs for their products sold in the domestic market. Until now, this procedure was applied only when exporting products. At the expense of this, entrepreneurs will have 3.4 trillion soums, or 2.5 times more than last year. Now, if the excess tax paid by the entrepreneur is not refunded on time, he will be paid interest from the budget at the main rate of the Central Bank. This indicates that it consists of implementing a fair tax policy for all by reducing the tax burden. Tax policy plays a special role in the development of the country's economy.

According to the Chinese philosopher Sun Jin, "Excessive tax increases lead to various looting, which in turn enriches enemies." As a result, the state will collapse," reflected in life, both the head of our country and the tax burden will be reduced, and not only the state duty will not be levied on raw materials, equipment and equipment not produced in our country, that is, the application of innovative ideas in the country's economy will create great opportunities for effective production in the country's economy.

In our opinion, reducing the tax burden is one of the only ways to eliminate the "shadow economy." Because if the tax rate is too high, some entrepreneurs will try to find illegal ways to avoid paying taxes, that is, if the value-added tax is widely introduced in tax administration, a sharp increase in the price of consumer goods will not be allowed, and the population will not suffer from this.

The main factors in Amir Timur's global prestige and fame are his commanding genius, military talent and mastery, as well as his ability to find points of economic growth in the country at that time.

A. Temur's instruction on the tax system in the process of state administration was of great importance, and he paid great attention to the need to be careful not to leave the people in a difficult situation or fall into poverty when taxing, because the ruin of the people leads to the poverty of the state treasury, which in turn leads to the weakness of the treasury, the dispersal of military forces, and the destruction of power.

When forming the tax system, Sahibkiran primarily observed and adhered to the recommendations of Sharia. When implementing them in life, he was primarily guided by the size of the harvest and income of the population: "I have ordered that no goods should be taken from the raiyat before the harvest ripened. Let them divide the tax in three as the ripening season comes. If the raiyat does not send the tax collector, but brings the tax himself, then they should not send the tax collector there. If they have to send a tax-collector, they must do it by giving orders and by speaking good words. They must not be whipped or insulted. Let them not be bound and chained with chains." [5] The sovereign paid special attention to providing relief to taxpayers. "I also commanded," said the Sovereign, "that the tribute should be gathered according to the harvest of the crops and the fertility of the land. For example, to constantly take into account the arable land irrigated by the water of the koriz, spring, river, and to take two (thirds) of the harvest received from such lands to raiyat, and one (thirds) to the treasury of the kingdom." [6] In order to make serious changes to the tax system of each country, it was necessary to put an end to feudal disunity in the country and unite the people under its own flag, turning the Turkestan land into a progressive country with agriculture, crafts, science

It is difficult to complete the description of Amir Timur's humanity, wisdom, and concern for the people. In this regard, it is noteworthy that the Sahibkiran allowed the use of ruined lands, and even provided the state with tools and equipment for land development. Today, the socio-economic policy pursued by President Shavkat Mirziyoyev is a continuation of the policy of our ancestor Amir Temur.

Sahibkiran refined the existing tax system, and to strengthen it financially, he introduced the appointment of a secretary to the king's minister in each office of the regions to record receipts and expenses, as well as daily expenses. At the same time, representatives of science and culture began to pay attention to the fact that the expenses of the treasury, especially military expenses, did not exceed the norm of accounting. The state financial system was revised by A. Temur. The ministers of finance, who were in the country's treasuries, gave timely instructions to check if some of the funds were misappropriated.

Financial control was applied not only to the system of the Ministry of Finance, but also to the emirates, and its implementation was mandatory. If the emir allowed for robbery and lawlessness, he was deprived of the right to tax at his own discretion for three years and was not given any salary.

A. Temur paid great attention to the socio-economic potential of the country in centralized state administration in politics and economic activity. Our goal is to improve the material conditions of our citizens living in our country and support them, protect their interests, and contribute to the well-being and prosperity of our country by strengthening the tax base.

It should be noted that in accordance with the Decree of the President of the Republic of Uzbekistan Shavkat Mirziyoyev "On additional measures to further improve the activities of sectors for the comprehensive socio-economic development of the regions" of January 2019, the heads of sectors formed on the ground, together with all officials, are conducting door-to-door visits and studying the current situation at other facilities, assisting them in finding solutions on the ground, especially in the rural areas, developing unused vacant lands and solving the problems of providing citizens with the necessary equipment, seeds, and medicines.



It is known that in rural areas, if the owners of these lands do not realize that private plots and lands attached to some farmers are not being used, they will not be able to pay land tax to the state. The demands put forward by the head of our state in this sphere have accelerated, firstly, the provision of employment, secondly, the enrichment of the population's table, and thirdly, the collection of taxes into the state treasury. In this regard, in order to coordinate and further enhance the effectiveness of the sectors mentioned above, work is being carried out to improve the well-being of the people and improve their living conditions, to build and repair new housing, schools, preschool education, and healthcare institutions by eliminating existing bureaucratic obstacles and barriers.

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