



**BUDGET REVENUES OF THE REPUBLIC OF UZBEKISTAN
CURRENT STATUS ANALYSIS**

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Abstract: *This article discusses the problems of today's implementation of the main goals of budget revenues, such as fulfilling state tasks, ensuring economic stability and improving the well-being of the population.*

In addition, this article focuses on the same aspects, that is, the stability of the budget is one of the most important indicators characterizing the state of the country's economy and, above all, its social sphere. It was discussed that new reforms are being implemented in our country in order to ensure the perfect ratio and completeness of the sources of their formation.

Keywords: *Budget, Budget system, Budget planning, Economic regulations, State finance, State budget, Budget income, Budget expenditure, Budget deficit, Budget surplus.*

As we know, the Budget system is a complex mechanism, which is formed based on the whole set of unique characteristics, socio-economic, legal and other aspects of each country. The state budget is one of the levers that allows the economy to be regulated, the state to fulfill its functions and tasks, as well as to implement social policy. Article 3 of the Budget Code of the Republic of Uzbekistan defines the concept of the state budget, according to which the state budget is a centralized fund designed to financially support the state's state tasks and functions.[1]



So, the budget as an economic category represents the income and expenses of the state for one year. Revenues and expenses for the financial year are planned and approved. Their implementation is budget relations. Through the budget, the economy can be influenced in the following aspects: through taxes, fees and various mandatory payments; directly through budget financing; by means of subsidization; without percentage and by providing preferential loans; budget funds are affected through the creation of special funds and reserves.

In the present time, when deep economic reforms are being implemented in our country, the importance of improving the state budget revenues and effective management is very high. Today, as the state puts the tasks of reforms and state support of industries, as well as increasing their efficiency, on the agenda, it is considered necessary to introduce a system of effective formation of budget revenues. State budget revenues of the Republic of Uzbekistan are one of the elements of the general process of distribution and redistribution of the country's gross domestic (national) product, and they are of an intermediate (transit) nature. They arise as a result of the transfer of a part of the income and savings belonging to legal entities and individuals to the budget. The materialized content of the budget income is made up of the funds that have fallen to the state's disposal. The form of manifestation of this financial (budget) category consists of various taxes, fees, charges, duties and deductions that go to the budget.

Revenues of the state budget can be classified according to their sources, socio-economic character, form of ownership, type of taxes and fees, form of funds and methods of collecting them into the budget.

First of all, the revenues of the state budget are divided into the following three groups according to their sources:

- taxable income;
- inadequate income;
- non-refundable funds transfer. Unearned income includes:
 - income from the use of state property (taxes and fees after taxes and fees paid in accordance with the legislation);
 - came from paid services provided by budget organizations income (after taxes and fees paid in accordance with the legislation on taxes and fees);
 - received as a result of applying civil-legal, administrative and criminal measures

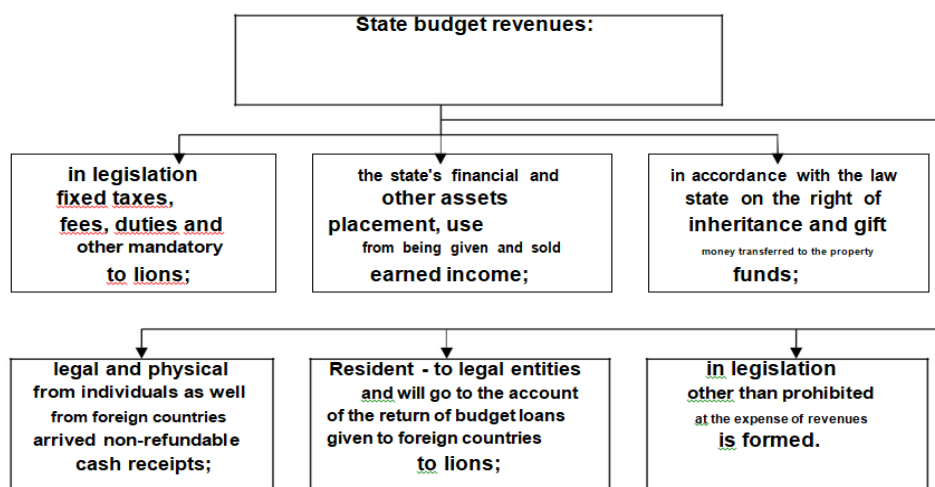


funds, including fines, confiscations, compensations and funds received for restitution of damages caused to state entities;

- revenues in the form of financial assistance (budget loans and budget except for loans);

- other irregular income.

In current practice, the income of the State budget is classified in the following order (Fig. 1)[2].



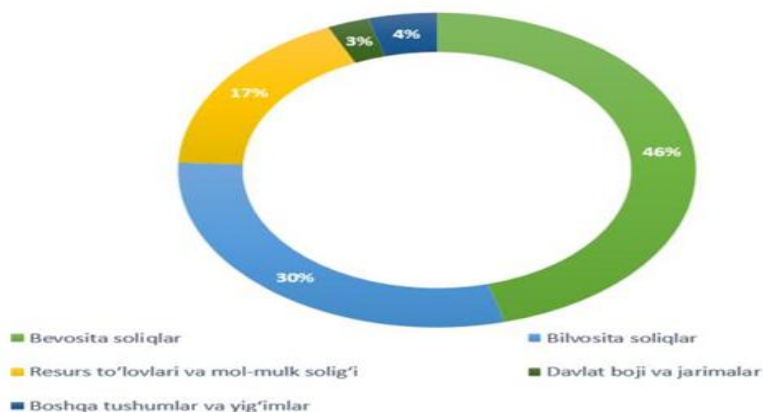
In the conditions of fundamental structural changes in the economy, modernization and diversification, the nature of taxes in the budget income, the importance of tax relations, the importance of the tax system and the state budget in the income, analysis and study based on theoretical and practical information is the demand of today. Existing taxes in the tax system are divided into direct (direct) and indirect (indirect) taxes according to their economic content. Real taxes are paid directly by the taxpayers themselves, the legal and actual payer of the tax is the same person. These taxes include all taxes on income and property. The legal payers of indirect taxes are the shippers of goods, works and services, and the actual burden of the tax falls on the final consumer, the amount of the tax is set on top of the price of goods, works and services.

The composition and dynamics of state budget revenues in 2020-2021





2020-2021-yil 31-dekabr holatiga budget tushumlarining ulushi (%)



Analysis of the implementation of the State budget of the Republic of Uzbekistan in 2020-2021. if we do. According to him, in 2021, 46% of the revenues of the budget of Uzbekistan will be made up of direct taxes, and 30% will be made up of indirect taxes. 17 percent are resource fees and property tax, 3 percent are state duty and fines, and 4 percent are other receipts and fees.

The type of tax that has the largest share in the composition of revenues is direct taxes. We should also say that resource fees and property taxes have been growing for years. We can certainly explain this with the expansion of the ranks of owners in our country.

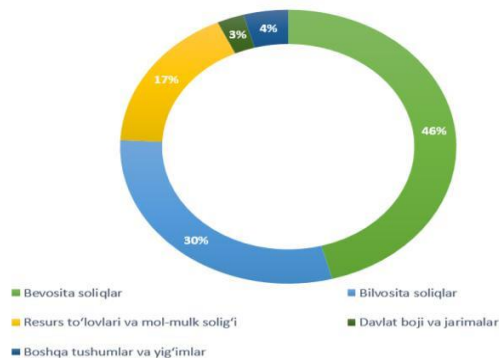
We can also see these percentages in numbers in the figure below.

No	Tax types	31st of 2020 December to the situation	31st of 2021 December to the situation	Share (in percent)	Growth rate
3	Resource charges and property tax	21 257	22 168	17.3	104.3
4	State duty and fines	2 033	3333	2.6	163.9
5	Other taxes and fees	5 141	5 481	4.3	106.6





2020-2021-yil 31-dekabr holatiga budjet tushumlarining ulushi (%)



In this table, you can see the share of real taxes in the state budget and taxes, that is, personal income tax made up 45.8 percent of the total budget, and it can be seen that the ratio has increased by 133.6 billion compared to last year. we can reach Budget for December 31, 2020-2021 by tax structure types information on income. [6]

If we analyze the data, we can see that in 2021, the profit tax from Legal Entities is 38.363 billion soums and has a share of 30% in the structure of taxes.

However, if we look at the budget revenues approved by the Ministry of Finance for 2021, we can see that the share of indirect taxes in the total revenues of the state budget is increasing, that is, the main part of indirect taxes is due to the increase in VAT and excise tax revenues. and the growth rate was predicted to be 50.6% compared to the expected income this year.

From the above data, we can see that indirect taxes make up 30 percent of the budget, and this forecast was not confirmed.

Summary

In conclusion, we must say that it is necessary to create a solid material basis for financing existing social needs in our country, but this cannot be achieved without state budget revenues. Therefore, the stability of the income of the state budget is one of the most important indicators characterizing the country's economy. When we studied the nature of taxes and the importance of tax relations in the structure of state budget revenues, we realized how important tasks taxes perform in the formation of budget revenues and the development of the economy. However, unfortunately, the forecasts for some taxes have not been implemented. On the one hand, the reason for



such situations is the failure to properly plan taxes, and on the other hand, the receipts are not received on time and in full.

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From the above come budget out income planning the following can be listed as areas of improvement:

- formation of the database necessary for budget income planning at a sufficient and high-quality level;

- revision of legal documents in this regard and adoption of a legal document that clearly indicates the procedures, methods, terms of the budget revenue planning process and the tasks of the participants;

- implementation of scientifically based methods used in the practice of developed countries of the world;

In short, proper planning of the state budget revenues, ensuring their implementation in the prescribed manner and in the specified amounts are of great importance in achieving the goals set by the state.

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