eISSN: 2349-5715 pISSN: 2349-5707

Volume: 12, Issue 01, January-2025 SJIF 2019: 4.702 2020: 4.737 2021: 5.071 2022: 4.919 2023: 6.980 2024: 7,662

Ikromov. E. I.

Asian International University

THEORETICAL AND CONCEPTUAL FOUNDATIONS OF TAX BURDEN OPTIMIZATION

Abstract: The role of the tax burden indicator for economic entities in the Republic of Uzbekistan is determined. Various approaches to identifying this indicator are examined, and the advantages and disadvantages of existing tax burden calculation methods are analyzed. Special attention is given to the interpretation of the tax burden value, and the composition of taxes and fees in tax burden calculations is clarified.

Keywords: Tax burden optimization, tax burden, tax weight, tax burden indicators, tax volume, tax revenue elasticity.

Is it possible to build a society without taxes, or can the state generate the necessary financial resources without imposing taxes? In global practice, during the 1960s, some financial theorists from the former Soviet Union approached tax categories and relations from an overly ideological perspective, proposing the theory of a state budget formed without taxes. However, this theory proved to be unfounded as the number and weight of taxes increased during this period, significantly violating the principle of fairness. The objective necessity of taxes arises not only from the need to finance state activities but also from their socio-economic role in ensuring the proportion between the production and non-production sectors of society.

In the current era of rapidly developing economies, simplifying the tax system and gradually reducing the tax burden on taxpayers in Uzbekistan are crucial to enhancing the efficiency of the tax system. This approach not only stimulates economic activity but also contributes to the stability of the state's financial system. The tax burden represents the fair and impartial collection of funds necessary for government operations, which is a primary goal of tax policy. A fair distribution of the tax burden increases taxpayers' trust in the tax system and encourages compliance. For businesses, optimal tax burden levels contribute to economic growth and increased state revenues. Conversely, an unfair distribution of the tax burden may drive taxpayers towards the shadow economy.

Tax burden can be assessed at both macro and micro levels. For individuals, it represents the portion of their income allocated to taxes imposed by the state. It can be calculated by dividing the total annual taxes paid by the annual income. Similarly, for enterprises, the tax burden is expressed as the proportion of their revenues allocated to tax payments. On a national scale, it is measured by the share of taxes in the gross domestic product (GDP).

Literature suggests that a lower tax burden contributes to more stable economic growth. A fair tax system that meets the financial needs of the state without adversely affecting production and business activities can positively impact the efficient management of agriculture and other sectors. Thus, the tax burden indicator serves as a sufficient measure for evaluating the quality of a country's tax system.

Historically, taxes have sparked debates as they constitute a significant source of state revenue and govern relations between the state and society. In Uzbekistan, tax-related challenges remain among the most complex economic reform issues. While the tax system is frequently debated, it is also a crucial tool for market relations and economic reforms.

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The methodology for determining tax burden in economic entities, developed by the Tax Policy Department of the Ministry of Finance of the Republic of Uzbekistan, calculates tax burden as the ratio of total taxes paid to total revenue from sales (including other asset sales):

TB = (Total Taxes / Total Revenue) * 100%

Where:

- TB = Tax Burden
- Total Taxes = Sum of all taxes paid
- Total Revenue = Total revenue from sales

For commercial entities, where profit is generated from authorized capital, tax burden is assessed using the formula:

TB = ((Total Revenue - Production Costs - Net Profit) / (Total Revenue - Production Costs)) * 100%

Where:

- Total Revenue = Revenue from sales
- Production Costs = Costs incurred in producing goods/services (excluding indirect taxes)
- Net Profit = Actual profit retained after tax payments

This formula indicates the proportion of profits allocated to tax payments. A distinctive feature of this approach is that indirect taxes are not considered as affecting the economic entity's profits.

Under economic modernization, Uzbekistan's government aims to simplify and unify the tax system, improve the mechanisms for settlements between economic entities and the state budget, and reduce tax reporting requirements. The key directions of the country's tax policy include reducing the tax burden on legal and physical persons, simplifying the tax system, lowering tax rates, and optimizing taxable objects to a reasonable level.

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