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Experiences of advanced foreign developed countries in taxation of natural resources in Uzbekistan

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ABSTRACT

In this article, having studied the experience of advanced foreign countries in the taxation of natural resources in our country, it is necessary to ensure the necessary level of collection of taxes and other obligatory payments, carry out tax administration of taxpayers and radically improve Particular attention is paid to the provision of service and technical services based on mutual cooperation in the execution of tax obligations. Taxation of entrepreneurs, according to the experience of taxation of natural resources in advanced foreign countries, is a complex and difficult area that requires careful consideration and improvement. Taxation of entrepreneurs is a complex issue that requires in-depth consideration and improvement. By addressing issues related to tax treatment, transparency, tax administration and tax incentives, a more supportive and enabling environment for entrepreneurs in natural resources, investment, economic growth and sustainable development of the sector can be created.

Keywords:

resource tax, land use tax, tax, budget policy, budget, tax administration, tax potential, regulatory analysis, positive analysis, tax burden, representative tax rate, average rate, tax reporting, tax revenues, tax benefits.

Enter. In world practice, an important integral part of the tax system is the tax policy aimed at regulating and encouraging the efficient use of natural resources. Of course, in the economic policy of most countries of the world, priority is given to the purposeful and effective use of important strategic natural resources that determine the economic development of the country in the interests of the national economy, on the other hand, wide attention is paid to the wide use of financial instruments to achieve this goal. The tax system emerges as one of the most important and effective financial instruments. Local business taxation refers to the taxation of businesses operating in a specific geographic jurisdiction, usually a specific country or region. This can include different types of businesses such as SMEs, corporations, partnerships and sole proprietorships.

Research methodology. Theoretical methods such as scientific abstraction, induction-deduction and observation, statistical analysis, vertical and horizontal analysis and methods are widely used in researching the stages and conceptual bases of tax reforms of advanced foreign countries in natural resources taxation in our country.

Analysis of literature on the topic

Rattan. L. The term land use refers primarily to geography, economics, archeology, and human use for a specific purpose. "The term land cover refers to the use of a piece of land during human activity or the purposeful use of land [1].

R. Basyrov approached as follows: "gave a description of the legal regulation of subsoil development, defined the meaning of the concept of "objects of subsoil development", defined the means of ensuring the purposeful use of the land

occupied by the objects, conservation of infrastructure objects in case of termination of the subsoil user's right to use the subsoil and it is necessary to ensure the fulfillment of their obligations regarding the completion, recultivation of the land plots in use, and to ensure the safety of the finished underground structures [2]. The research of another Russian scientist A. Bloshenko, who conducted scientific research in this direction, is also of special importance. A. Bloshenko assessed the concept of man-made mine and its taxation mechanism and said, "man-made mine is a secondary mine, which is taken as losses in the process of mining and complex processing of mineral raw materials in accordance with the laws on the use of subsoil in the extraction of minerals, which must be licensed separately. are minerals" [3].

M. Ilicheva conducts the study of the mechanisms of taxation of natural resources on the example of the mineral extraction tax paid by oil and gas companies by large taxpayers, and substantiates the important research results in this regard. In particular, M. Ilicheva believes that "optimization and more competent management of mineral extraction tax paid by oil and gas companies is very important, in particular, for the formation of the state budget and its economy in general" [4].

I. Mustafa, in his scientific work on this topic, "developed a methodology for forecasting the tax burden based on the volatility of oil prices located in Russian fields, justified the need to reform the current system of taxation in the field of extraction of hydrocarbon raw materials that are difficult to exploit in the conditions of volatility of oil prices, hydrocarbons in fields that are difficult to exploit proposed to expand the categorical apparatus in the field of taxation system for raw materials production [5].

E. Tumanova explains the term natural resources as both a geological and a legal concept in her textbook entitled "Legal Basis of Subsoil Use". According to the scientist, "natural wealth means not only the geometric underground space with minerals in it, but also all other useful properties of the earth's surface, including energy resources, underground structures, sanitary-recreational effects of underground objects, and geological information about the surface of the earth." [6].

In G.A. Safarov's candidate's dissertation on the

topic "Encouraging the effective use of natural resources by economic entities by means of taxes", the application of incentive incentives for low-cost investments involved in the production process related to natural resources by enterprises and organizations, as well as in the system of compact taxation of natural resource taxes scientifically substantiated the application, proposed the introduction of a mechanism for calculating and collecting land tax collected from non-agricultural enterprises from the cadastral value of the land they use, proposed a method of accounting for the calculation of taxes from underground resources and developed scientific proposals for the further improvement of this tax collection mechanism. [7].

D. Kurbanov, in the course of his dissertation and monographic studies, developed a proposal to introduce a tax for the use of water resources in enterprises producing non-alcoholic beverages in order to ensure economical and efficient use of water resources in Uzbekistan, as well as a tax for the use of water resources for enterprises specializing in washing motor vehicles. 1 billion annual gross income of business entities in ensuring the rational and efficient use of water resources, which justified the determination. developed a proposal to be included in the tax payers for the use of water resources in case of exceeding soums" [8]

Analysis and results.

World experience shows that water resources, which are natural resources, are used by all types of producers, and the same can be said about land resources. The first of these natural resources are renewable (water) and non-renewable (land resources), both of which have economic properties as well as social importance. When taxing these natural resources in foreign countries, the interests of the state budget are taken into account along with their characteristics. In the experience of the countries of the world, the economic policy on natural resources, which are the wealth found deep in the earth, and the general directions of the tax policy, which is its main link, can be seen in the general directions of the practice in Uzbekistan.

We will try to compare these specific aspects of

taxation of natural resources on the example of the experience of some countries.

First, if we look at the experience of the use of the subsoil, which is included in the list of natural resources in the United States, the amount of bonuses paid for the use of natural resources in the United States is quite significant: in some years, its amount is 25% of oil revenues that go to the federal budget, and the remaining 75% is rent payments, royalties and is due to other taxes. "In the United States, especially when taxing oil production, rent payments for the right to develop mineral deposits are collected in the form of royalties. They are usually determined as a percentage of the volume of extracted raw materials or the gross revenue from the sale of extracted raw materials and are allocated for the benefit of the land owner (subsoil owner). In the US, a royalty payment is essentially a tax imposed on the landowner for each barrel of oil. Current lease payments, annual payments for the use of leased plots (rent) are determined depending on the area and location of the leased plot, as well as the purpose and term of the lease. They average \$10 per acre per year and are paid annually to maintain the leasehold."¹ Another important experience in the taxation of natural resources in the United States is that if drilling for the purpose of subsoil use is not carried out on public land, then the oil drilling company pays the owner of the land a rent instead of part of the taxes. On the other hand, in the United States, in accordance with the Domestic Oil and Gas Production and Conservation Act of 1955, the preservation of production from marginal wells and the promotion of new drilling are carried out, because such drilling is more complex and serves to increase tax revenues for local budgets. .

In recent times, various concepts describing natural resources have started to come into circulation in the world experience. For example, it includes rentals, technogen, royalty. Rentals (rent in world practice) is defined as a

type of payment that does not depend on the availability of production or the profitability of production, which gives the state the opportunity to receive systematic income from the moment the contract is concluded. The amount of rent payments can be determined both for the entire area of mine development and for its area unit. In this, progressive rates can be set, increasing over time, with area size, or a combination of both. The concept of man-made mine is secondary minerals that are obtained as losses during the extraction and complex processing of mineral raw materials in accordance with the laws on the use of subsoil in the extraction of minerals, and which must be separately licensed."² .

In turn, in the taxation of natural resources and distinguishing their characteristics, there are concepts such as royalty, which according to Article 44 of the Tax Code of the Republic of Uzbekistan is evaluated as "payments for the use or right to use any intangible asset", and in world practice, royalty means "produced it is understood as a tax calculated as a fixed share of the cost of production and collected by the state - the owner of natural resources for the right to exploit reserves, and this payment brings early and guaranteed income to the state. In world practice, royalties in the oil industry fluctuate on average from 0 to 50%.³ Mining taxes, called royalties, are common in Canada, China, the United States, and India, while various states in the United States levy a mineral resource tax and licensed mining tax for precious metals containing metal. In Canada, it is customary to pay a royalty of 2 percent of the subsurface user's gross revenue or 15 percent of the net profit, whichever is greater.

In recent years, the reform of the taxation system related to payments for the use of natural resources (subsoil tax) is carried out taking into account the global market situation, that is, based on the market price of the product, as well as the inflation rate in the world practice of fiscal institutions and the activity of foreign

¹ М. А. Моисеева, И. Е. Войшвилло, Н. С. Милоголов. Налогообложение добычи нефти и газа: тенденции развития. Финансовый журнал. №1 2012. стр. 24.

² Блошенко Татьяна Алексеевна. Методология налогообложения организаций при добыче и

комплексной переработке минерального сырья. Автореферат диссертации на соискание ученой степени доктора экономических наук. Москва – 2019. стр. 23.

³ Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. стр. 74.

exchange rates, which shows that royalties from manufactured products are used to tax the income of subsoil users. "The experience of the BRICS countries (Brazil, Russia, India, China, South Africa) and the SCO (Shanghai International Organization) is of great importance in terms of the practice of taxation of mineral extraction. A resource tax has been introduced in China, and its rates are determined by the authorities based on the quality of the original mineral-raw materials and the conditions of exploitation."⁴

If we do a comparative analysis of the world practice of the effectiveness of the tax system in the effective use of natural resources, it is scientifically and methodologically correct to consider the scale of the world's natural resources, the export potential in the world market, and the experience of taxing it in the example of the Russian Federation, which has been improving for several centuries. We think that in the Russian Federation, as in the tax system of the Republic of Uzbekistan, types of taxes for the use of land, water and subsoil have been introduced.

For example, in Uzbekistan, according to Article 21 of the new version of the Law "On Subsoil Resources of the Republic of Uzbekistan", "bonus payments in the form of a permit for the right to use subsoil plots for the search, exploration and extraction of minerals, collected as a one-time payment (signature bonus and commercial discovery) in the following amounts: the right to search for and explore hydrocarbon deposits — five thousand times the amount of the base calculation, the right to search for and explore deposits of precious (except for gold), rare and original metals — five hundred times the amount of the base calculation, gold exploration and exploration the right to mine - one thousand times the amount of the base calculation, the right to search and explore mineral deposits in ore - fifty times the amount of the base calculation, and the right to search and explore

mineral deposits with ore (including gold, precious, rare and original metal deposits and exploration except for the right) — a fee in the amount of two hundred and fifty times the amount of the basic calculation is collected and directed to the state budget"⁵.

In the Russian Federation, the amount of mined minerals is determined by direct (using measuring tools and instruments) and indirect methods (calculation based on the content of mined minerals (waste, losses) in mineral raw materials mined from underground resources). The tax rate is determined by the types of minerals to be mined, minerals to be mined separately, as well as minerals with certain characteristics. For example, the rate is set at 4% for pure peat, 6% for extraction of non-metallic raw materials, and 0% for minerals extracted during the development of low-quality reserves. For example, when determining the tax rate for oil products, the coefficient describing the dynamics of world oil prices is used - Kts is used. This is based on the rate per ton of oil at the beginning and end of the current year and during the period from the beginning of the calendar year to the end of the previous year. In this case, "the coefficient describing the dynamics of world oil prices is reduced by 15 per barrel of the average level of the prices of the Urals oil type expressed in US dollars for the tax period by the average value established by the Central Bank of the Russian Federation for the tax period and by 261 against the ruble of the Russian Federation installed in splits"⁶.

For example, in the Russian Federation, the average price level of "Yurals" oil type during the tax period during the taxation of oil products is 21.25 dollars per barrel in US dollars. If we consider that it was , the average value of the exchange rate of the US dollar against the ruble of the Russian Federation set by the Central Bank of the Russian Federation for the tax period is 31.35 rubles/dollar.

The average value of the US dollar against the

⁴ Блошенко Татьяна Алексеевна. Методология налогообложения организаций при добыче и комплексной переработке минерального сырья. Автореферат диссертации на соискание ученой степени доктора экономических наук. Москва – 2019. стр. 40.

⁵ “Ўзбекистон Республикасининг Ер ости бойликлари тўғрисида”ги янги тахрирдаги қонуннинг 21-моддаси.

⁶ Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. стр. 67.

Russian ruble for the tax period determined by the Central Bank of the Russian Federation is determined independently by the taxpayer as the sum of the exchange rate of the US dollar against the Russian ruble. The Central Bank of the Russian Federation divides all trading days by the number of trading days in the relevant tax period"⁷.

In the Russian Federation, in turn, "the amount of tax calculated by the taxpayer on minerals extracted in the form of hydrocarbon raw materials is distributed as follows:

- 100% - to the federal budget;
- in the case of extraction of minerals that are widespread in the territories of the relevant regions and cities, the full amount of the tax is transferred to the budgets of constituent entities of the Russian Federation"⁸.

Functions of the mineral extraction tax The economic content of taxes requires that the following main functions of the tax be fulfilled:

- fiscal (expressed in the provision of tax revenue in the amounts and periods specified in the tax regulations, as well as in the amounts provided for in the relevant budgets);
- regulatory (using taxes as a means of distribution and redistribution of the gross domestic product by setting taxes, setting rates, determining the tax base and crediting level of incoming funds);
- stimulating (differentiation of tax rates, introduction of tax benefits, the development of some sectors of the state economy with the help of withdrawal from the taxable base, stimulates investment).

A mineral tax is relevant for all three of the above functions. (S.70).

The amount of tax calculated on minerals extracted by the taxpayer (except for minerals extracted in the form of hydrocarbon raw materials and common minerals) is distributed as follows:

- 40% - to federal budget income;
- 60% - to the income of the budget of the subject of the Russian Federation.

The amount of tax calculated by the taxpayer for minerals mined in the territory of an autonomous district that is part of a region (province) (except

for minerals mined in the form of hydrocarbon raw materials and common minerals) is based on an agreement between the autonomous region and the region (region) established by the legislation of the Russian Federation is distributed.

Conclusion and suggestion.

It is necessary to simplify the tax legislation and legal documents related to underground entrepreneurs and ensure their ease of use. Complex and confusing tax rules can create confusion and compliance issues for entrepreneurs. Therefore, it is necessary to streamline the tax legislation, eliminate redundancies, and provide clear guidelines for tax calculation and reporting. It is essential to ensure that the taxation of mineral resources entrepreneurs is fair and equitable. This can be achieved by introducing progressive tax rates that take into account the profitability and volume of underground operations. Differentiated tax rates based on the types and scope of activities on the ground help to create a level playing field and prevent excessive burdens on small entrepreneurs.

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⁷ Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. стр. 68.

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