



Methodology of assessment of tax burden and issues of its improvement

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ABSTRACT

In recent years, in most foreign countries, the development of the national tax policy and the implementation of it, along with the emphasis on the processes of optimal distribution of the tax burden on the basis of ensuring the financial harmony of the budget and taxpayers, are strengthening the tendency to stimulate scientific research in this regard. In addition, in many scientific centers, the tax burden and its impact on the economy in relation to the gross domestic product, price, inflation, investment, labor and consumer market are given high priority to scientific researches.

Keywords:

tax rate, tax reporting, tax burden, tax rates, budget expenditures, resource taxes, land tax, local taxes, tax, budget, tax credits.

1.Introduction: In recent years, efforts to improve taxation mechanisms by leading international financial institutes and scientific research centers, especially in Uzbekistan, as reforms aimed at improving the business environment continue, monitoring the impact of these changes on the tax burden and taxpayers' activities has become important. is enough.

2. Review of literature.

T. Kulikova (2004) if we pay attention to her scientific research, in which the author enriches the issue of the tax burden with his ideas about the tax management system, the scientific basis of the implementation of the issue of tax planning in economic entities taking into account the tax burden, scientific approaches to the assessment of the tax burden analysis, developed some methodological bases for assessing the tax burden of tax-paying business entities, developed deterministic simulation models for planning the tax burden of business entities.

A. Gotfan (2008) studied the problem of tax burden together with the issue of "tax optimization". According to the author, "the development of a set of measures, including

ensuring the balance of a low level of tax burden and keeping tax risks within acceptable limits, rationalization of paid taxes and measures aimed at reducing tax risks within the framework of current legislation should be put as an important issue of the state."

A. Usovetskyi (2003) in his studies also emphasized the issue of the tax burden in enterprises and said that "the tax burden of the enterprise is the ratio of the absolute value of the tax liabilities of economic entities to the value added for a single accounting period, and this approach allows determining the tax burden at the macro and micro level. , the tax burden is not affected by factors such as the material intensity of production, the amount of taxes in the product price, the number of employees"

D.Lazutina (2005), in his dissertation research entitled "Tax burden and methods of its calculation", within the framework of the study of tax burden issues, the author proposes to differentiate the definitions of the concepts of "tax burden" and "tax weight", in order to choose the optimal taxation system for the entrepreneur, entrepreneurial activity has developed practical recommendations for

calculating the tax burden of individuals engaged in the tax burden, offers the author's methodology for calculating the tax burden of individuals in order to determine the real tax burden in the national economy, cites methods of assessing the factors affecting the size of the tax burden of an individual.

A.N. Rogojin (2012) emphasizes that it is necessary to distinguish between fiscal burden and tax burden from the point of view of tax management and believes that tax burden should be understood as a component of fiscal burden. In his opinion, "the fiscal burden shows the share of compulsory payments to the budgets of the country's budget system (including the budget to the state social extra-budgetary funds) in the gross domestic product, and it includes the following elements: tax revenues, insurance premiums, customs fees and charges, natural resources usage fees, license fees".

S. Sulstonova (2022) touched on the methodology of determining the tax burden in her research and scientifically analyzed the amount of the tax burden on them through the impact of taxes on the cost of service in the analysis of the financial indicators of the enterprises in the railway network of our republic.

3. Research methodology.

In this article, comparative analysis and induction and deduction evaluation methods were used. Using the comparative method, data and analysis of the impact of the tax burden on business entities were made and scientific conclusions were given.

4. Analysis and discussion of results.

In the scientific study of the issue of tax burden, the approach to its determination (evaluation) is important. Because the nature of the tax burden is closely related to the methodology, as stated in the previous paragraphs. In fact, there are many scientific approaches to the assessment of the tax burden or the methods of its calculation. tax burden is such an economic category that determining its amount requires complex analysis of various cases. In this sense, the tax burden is simple in essence, but also a

very complex economic concept in terms of its impact on other economic relation.

If we pay attention to researches at the international level, and summarize the approaches that reflect the methodology of determining the tax burden, the study of the tax burden is important for the analysis of the country's economic situation, the assessment of the financial stability of the population and business, as well as for determining the effectiveness of the tax policy. A high tax burden can put pressure on economic growth and investment, while a low tax burden can affect budget revenues and the government's ability to provide public services. Tax burden is the total amount of taxes levied on individuals or legal entities in a particular country or region. This concept makes it possible to measure the financial burden of taxes on the population and business. Tax burden can be expressed as a percentage of income or value of taxable goods and services.

The tax burden helps estimate the financial burden. It can also be useful for analyzing the efficiency of the tax system, assessing the social and economic impact of tax policies, and comparing tax burdens across different tax payer groups or countries. Calculating the tax burden usually involves adding up all taxes paid and fees collected and calculating that amount against the taxpayer's total income or the value of assets. Tax burden is the total amount of taxes that a person, enterprise or other legal entity must pay to the state budget for a certain period of time. This concept relates to what portion of income or property value is taxes. These approaches show that the use of a single method of determining the tax burden cannot fully reveal its essence, in this regard, we considered it necessary to consider the scientific views on the methodology of determining the tax burden in a separate paragraph.

When it comes to issues related to determining the tax burden, it is necessary to refer to classical theories, including Laffer curve, tax multiplier, tax elasticity, tax principles and other such scientific theories. Therefore, we will evaluate the tax burden and analyze its effectiveness through the Laffer curve theory. It is known that the American economist Arthur

Laffer, one of the representatives of the "Supply theory", has a great contribution to the development of the world taxation theory. A. Laffer substantiates the scientific theory that the tax policy of the state should be the maximum limit of the tax obligations imposed on the taxpayers, more precisely, the size of the tax burden should be more effective.

Therefore, the progressive tax policy of the state, which passes the maximum limit, promotes the idea that it should be used in an intermediate process in cases of extreme necessity (for example, during a crisis). Based on the analysis, A. Laffer emphasizes that taking 35-40% of the added value formed from the producer to the state in various forms stifles its investment policy and negatively affects the entire economy in the form of a circular cycle. Based on this, 30-35 percent as the criterion of the maximum limit of the average tax burden today is based on the Laffer theory, which has been proven in life. It can be noted that in the United States of the last century

The tax policy reforms carried out in the 80s were based on the ideas of A. Laffer, and the content of his ideas has not lost its importance even now.

It should be noted that studies related to the determination of the tax burden and its assessment were initially conducted by classical economists, S. Voban Sh. Montesque, A. Ter, E. De Girardin, R. Sturm, A. Smith, D. Ricardo, J. Sismond de Sismondi, D. Milya, N. Canary, L. Stein, F. Nitti, E. Sachs, M. Friedman, E. Seligmana P. Samuelson M. The unique scientific views of people like Alle are presented in different interpretations, that is, in their theories, approaches to determining the tax burden and assessing its limits are presented. According to their general approach, how much of the income generated within the national economy is determined by attracting the state budget. However, in subsequent studies, scientific views on different methods of determining the tax burden have expanded.

If we briefly explain the general approaches to the assessment (determination) of the tax burden, they can be cited as follows:

Approach I: Classical approach.

(The volume of attracted financial resources that is necessary for the state) / (volume of product (service, work) developed by community members) * 100.

This approach shows the quantitative limits of the state's financial and tax policy, as mentioned above, Laffer's economic theory is widely used by most countries in determining their financial and tax policy, including the tax system of Uzbekistan. In the scientific theories of determining the tax burden, the state, from the point of view of the interests of society, means how much of the income of taxpayers it takes to meet its own needs. In the later stages of this approach, more attention was paid to the more detailed determination of the tax burden, which can generally be evaluated as the second approach to determining the tax burden.

Approach II: Classic-modern approach.

(Volume of attracted financial resources that are necessary for the state) - (funds spent on state management of attracted funds) / (volume of product (service, work) developed by community members) * 100.

In the II approach to determining the tax burden, with a critical approach to the classical approach, the main issue is the assessment of tax revenues received from producers and tax payers in the category of population from the point of view of their spending. According to this approach, the idea is that it is necessary to calculate with special attention what part of payments received for newly created products and resources owned by taxpayers (property, land and other natural resources) is used by the state for its management. If we analyze this second approach more scientifically, as a result of self-consumption of social services by taxpayers, the tax burden on taxpayers is socially equal to zero, because the taxpayers will have consumed all of them as social services as much as they paid in taxes. .

Approach III: Social social approach.

(Volume of attracted financial resources that are necessary for the state) -/ (Social services consumed by members of society consumption volume) * 100.

The essence of the third group of approaches to determining the tax burden lies in the fact that the financial obligations undertaken by

taxpayers are not always proportionate to the benefit they receive. It should also be noted here that when assessing the tax burden, it is also necessary to look at the signs of taxes. Taxes are inequitable, which is one of its most important features. This symbol of taxes, together with the reflection of the internal nature of taxes and its social and social characteristics, also expresses the principle of fairness of society management. In addition, this sign of taxes means that whoever paid taxes may not receive the same amount of social services from the state, may receive more or less, and may consume more social services compared to taxpayers without paying taxes at all. Therefore, when determining the tax burden, it is necessary to take into account the sign of tax inequality, that is, when determining the individual tax burden, whoever paid as much tax may not receive as many social services.

Approach IV: Network-regional-individual approach.

(Volume of attracted financial resources that are necessary for the state) - / (territorial gross product, separately obtained industry and gross incomes of taxpayers) * 100.

As one of the most common approaches to determining the tax burden, the sector-territorial-individual approach can be cited. In this approach, the determination of the tax burden at the level of the national economy cannot fully reveal its nature. Because the state, in determining its financial and tax policy, also requires an assessment of the tax burden in the section of regions, sectors and taxpayers (for example, large taxpayers). It should be noted that the precise assessment of the tax burden in such forms is important in determining the tax policy in relation to the regions of the wealth and the tax policy in relation to individual industries and taxpayers.

Approach V: An approach based on the principle of tax incentives.

(The volume of attracted financial resources that are necessary for the state) - (the amount of tax benefits and pre-references given to taxpayers) / (volume of product (service, work) developed by community members) * 100.

The practical expression of the principle of fairness of taxation lies in the essence of the content of scientific views as the fifth approach of the taxpayer. That is, based on this approach, it is necessary to base the tax fairness principle on determining and assessing the tax burden on taxpayers. According to this approach, the assessment of the tax burden is based on the idea that it is necessary to base the taxation on the principle of fairness, based on determining the amount of tax benefits and preferences given by taxpayers through the tax policy of the state, deducting the amount from the value of the total tax obligations. In fact, the application of tax benefits in the tax system is considered important for the interests of the state and the interests of taxpayers, and it has its essence when the expected goal is achieved in two ways and allows to determine the tax burden correctly.

Approach VI: Alignment of Interests Approach.

(Volume of attracted financial resources necessary for the state) - (Total amount of tax debt due to the secret economy and non-payment of taxes committed by taxpayers) / (Volume of products (services, work) developed by members of society) * 100.

As we know, the more the state has its own economic interests, the more the taxpayer has its own selfishness, and it has a double nature: on the one hand, tax evasion cases begin to occur and have a permanent character because of the greater number of taxpayers, and on the other hand, In tax evasion, the behavior of taxpayers in relation to one-sided interests leads to the emergence of various manifestations and forms of tax evasion. As a result of this, the fact that taxpayers engage in clandestine economy in order to avoid paying taxes and do not pay the estimated tax amounts to the budget requires consideration when determining the tax burden, in simpler words, when determining the tax burden on taxpayers, the amount of tax not paid intentionally by them should be taken into account (deduction). the idea that it is necessary to calculate) is put forward.

Below and above of our research we try to analyze some individual approaches as clear scientific interpretations of generalized

approaches. In particular, the Russian scientist E. Kamarova proposed the following method for determining the tax burden in her scientific research. That is,

$$SYu_{real} = (SUST - KDST - QHST - SQT) / BK \times 100\%,$$

Here:

SUST - total tax revenues;

KDST - tax revenues paid for the next period and paid in the current year;

QHST - tax revenues determined and received during tax audits;

SQT - income from tax debt;

BK – basic indicator (gross regional product, gross added value, etc.)¹

According to the methodology of E.Kamarova, the fact that the tax burden is determined at the regional level during tax audits and included in the budget affects tax revenues and is taken into account when determining the level of the tax burden. In addition, the gross regional product or gross added value, which is the basic indicator (important economic indicator) of the area, should be taken as a basis for determining the regional tax burden, because these indicators are the main source of the tax base, this author believes. Although this method has its own scientific and practical aspect, we believe that it is better to take the tax revenues paid for the next period and paid in the current year as one of the indicators of the tax burden, because the tax payments paid in advance do not have a negative impact on the financial activity of the enterprise, because this considering the amount in the current year means that the financial activities of the region's enterprises in the following years will not be taken into account. Taking into account this amount in the current year will lead to different indicators of the tax burden level and different dynamics of the tax burden level, and as a result, the impact on the state policy related to the tax burden will be different.

As we mentioned in the first chapter of our study, the Russian scientist A. Rogojin, citing his

¹ Комарова Елена Ивановна. Налоговая нагрузка на экономику региона в условиях развития налоговой системы Российской Федерации. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Оренбург-2007. С.15

scientific recommendations on determining the tax burden, puts forward the idea that the tax burden should be determined within the framework of the fiscal and tax burden and proposes the following method of determining the fiscal tax burden.

$$Fiscalsue = (MST + ST + BBT + TBFUT + LT) / GDP * 100.$$

Here:

MST - tax revenue;

ST - insurance payments;

BBT - customs duties and customs fees;

TBFUT - payment for the use of natural resources;

LT - license fees for conducting activities;

GDP is gross domestic product².

Unlike other researchers, A. Rogojin puts forward the idea that when determining the level of the tax burden, insurance payments should also be included in the calculation of the tax burden, in addition, he believes that the amount of payment for the use of natural resources and customs duties should also be considered as a tax burden. However, in our opinion, we do not agree with the opinion of this scientist, without denying scientific methodological approaches, that insurance payments should be taken into account when determining the amount of the tax burden, because not all insurance payments are considered mandatory payments, most of them are voluntary payments, therefore, adding insurance payments to the amount of the tax burden we think it is methodologically inappropriate.

Some economists, including T. Ketova, believe that a relative approach is necessary when determining the tax burden. The scientist tries to show his methodology on the basis of types of taxes, that is, taking into account the value added tax (VAT), the amount of tax liability that falls on the burden of the taxpayer is reflected in the gross profit received by them. According to him:

$$Nsyu = (Asyu) / (YaD-X).$$

² Рогожин Антон Николаевич. Налоговая нагрузка в системе налоговой политики государства и организаций. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Саратов – 2012. с 12.

Here:

Nsyu - relative tax burden;

Asyu - absolute tax burden;

GDP - gross income;

X - costs (excluding VAT).

T. According to Ketova, when determining the tax burden, it is necessary to take into account "a comprehensive (quantitative, qualitative) economic description of the impact of taxes, fees and other mandatory payments on the economic activities of economic entities and their associations, reflecting the results of the impact of tax systems on economic entities and their associations" it is appropriate for the purpose, and considers that it has its essence to define it in a relative and absolute form. It should be noted that T. Ketova's approach to determining the tax burden is based on gross income and expenses, which are the main financial indicators of taxpayers, and this methodology depends on the qualitative indicators of the taxpayer, but ignoring quantitative indicators may not provide an opportunity to fully determine the tax burden.

Unlike other scientific researchers, V. Yurchenko believes that it is appropriate to calculate the tax burden at the macroeconomic, mesoeconomic, and microeconomic levels, and calculating the tax burden only at the macroeconomic level does not allow the correct determination of the tax burden. Basis believes that it is necessary to rely on other macro-micro economic indicators along with the quality of the gross domestic product, and the circle of enterprises recommends this method of calculating the tax burden:

$$SYu = (ST / STM) + 100^3$$

Here:

SYU - tax burden on the enterprise;

SYu - all tax and tax-free payments paid by the enterprise;

STM is the source of tax payments (income, profit and other indicators).

According to the recommendation of the author V. Yurchenko, it is appropriate to determine the STM itself, which is the source of tax payments,

in the following order, that is, STM = MSYaT - MTX -A - IHF + BD - BX + VAT + Ak. In turn, MSYaT-gross revenue from product sales, MTX-material and other costs equivalent to it, A-amortization costs, IHF-salary fund costs, BD-other incomes, BX-other costs, VAT-value added tax, Ak-excise duty tax

Although the methodology recommended by V. Yurchenko has its value in a certain sense, however, in our opinion, adding VAT and excise tax to the source of tax payments does not always have its essence, because these are types of taxes and are taxed twice due to the fact that they are reflected in the cost of the product. It cannot be considered methodologically correct when determining the tax burden.

It should be noted that deep scientific studies are being carried out by our local scientists in determining the tax burden. These include the methodological approaches of professors I.Niyazmetov, Sh.Turayev, F.Isayev, T.Malikov, M.Alimardanov, S.Khudoykulov, U.Normurzayev, B.Israilov and other such scientists. Below, we will try to analyze the essence of some of them from a scientific and methodological point of view.

In this regard, let's dwell on the methodology of Professor M. Alimardonov, who conducted research on tax burden methodology among our local scientists. The author proposes to divide the tax burden into absolute and relative types when determining the tax burden, the absolute tax burden represents the burden of tax and social insurance contributions in enterprises, which are transferred to budgetary and extra-budgetary funds, if the absolute amount of the company's tax obligations is the relative tax burden, the newly created value of the absolute amount is the ratio, that is:

$$Nsyu = (ST + IS) / QQ * 100\%^4$$

Here:

Nsyu is the relative tax burden of the company;

ST - tax payments;

IS - social tax;

QQ is added value (newly created value).

³ Юрченко Вера Романовна. Регулирование налоговой нагрузки как фактора развития производства.

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⁴ Muallif tomonidan tuzilgan.

Conclusions and suggestions:

In short, solving the tax burden can be achieved through a set of strategies, such as revising and simplifying the tax code, introducing tax incentives, expanding the tax base, improving tax collection mechanisms, taking into account progressive taxation, and encouraging tax compliance. Progressive taxation, in which higher earners pay a higher percentage of their income in taxes, helps redistribute the tax burden to those who can more easily afford it. This should be achieved by introducing a more progressive tax system or increasing taxes on high-income individuals.

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