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The main directions of socio-economic development of New Uzbekistan: problems and solutions

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The main directions of socio-economic development of New Uzbekistan: problems and solutions collection of materials of the international scientific and practical conference on the topic

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In the collection of materials of the conference, the role and role of Science, Education and production in the era of globalization, the pressing problems of the issues of interaction of these processes, feedback on their solutions were presented by mature specialists of the field.

In addition, research on the scientific and practical topic, carried out in the economics, Exact Sciences, Natural Sciences and socio-humanities during the globalization period, information is presented in the scientific and practical fields, which includes the latest innovative technologies in the fields of production.

It can be argued that this collection is one of the specific intersections of current thoughts and innovative ideas of the world of science. This scientific and practical conference was actively attended by professors and scientific researchers engaged in scientific research in Uzbekistan and foreign countries. In increasing the position of the scientific and practical conference, the professors and teachers of domestic and foreign higher educational institutions made a significant contribution.

Professors and teachers of foreign higher educational institutions who actively participated in the work of the conference made a worthy contribution to the high level of interaction with scientists of our country. The processes of international cooperation with foreign countries and exchange with them in the field of Science in the era of globalization have a positive effect on the development of Higher Education, the fields of Science and production. The materials of this conference are special in that they include a wide range of research, from theoretical developments to practical solutions, demonstrating the diversity of approaches and directions in this area.

In conclusion, it should be noted that this scientific and practical conference will be a very useful collection for everyone who is interested in modern research in the fields of further development of Higher Education, Science, Education and production in the era of globalization. The authors are responsible for the content and quality of the articles and abstracts included in the collection.

O‘ZBEKISTON RESPUBLIKASIDA UMUMDAVLAT SOLIQLARINING AMAL QILISH MEXANIZMI



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Annotasiya: Bu maqolada O‘zbekiston Respublikasida umumdavlat soliqlarining amal qilish mexanizmi haqida xulosa beriladi. O‘zbekistonda soliqlar qo‘mitasining tashkil etilishi, soliq qonunlarining belgilanishi, soliq to‘lovlarining boshqarilishi, monitoring va kontrol tizimi, tayyorgarlik islohotlari kabi asosiy yechimlar keltirib o‘tiladi.

Kalit so‘zlar: umumdavlat soliqlar, soliq stavkasi, soliq siyosati, soliq turkumi, deklaratsiya, soliq organi, soliq bazasi, soliq summasi

O‘zbekiston Respublikasida umumdavlat soliqlarining amal qilish mexanizmi iqtisodiyotning samarali ishlashini ta’minlashda muhim rol o‘ynaydi. Ushbu mexanizm, davlat byudjetini to‘ldirish, iqtisodiy o‘sishni rag‘batlantirish, ijtimoiy adolatni ta’minlash va davlatning iqtisodiy siyosatini amalga oshirish uchun zarur bo‘lgan soliqlarni yig‘ish va boshqarish jarayonlarini o‘z ichiga oladi. O‘zbekiston hukumati soliqlarni joriy etishda adolatli tizim yaratishga intilmoqda, bu esa soliq stavkalarini belgilash, soliqlarning to‘lanishini nazorat qilish, soliq xizmati faoliyatini optimallashtirish va raqamli texnologiyalardan foydalanishni o‘z ichiga oladi. Umumdavlat soliqlari mexanizmi shu bilan birga, iqtisodiy barqarorlikni saqlash va iqtisodiyotning turli sohalariga rag‘batlantirish kiritish orqali mamlakatning ijtimoiy-iqtisodiy taraqqiyotiga hissa qo‘shadi.

O‘zbekistonda ikki xil soliq solish tartibi o‘rnatilgan. Birinchisi, soliq solishning umumbelgilangan (umumiy) tartibi bo‘lib, barcha soliqlar tolashni nazarda tutadi hamda ularni va boshqa majburiy to‘lovlarni undirish, to‘lashning umumiy, to‘liq tartib-qoidalarini o‘z ichiga oladi. Ikkinchisi, soliq solishning soddalashtirilgan tartibi bolib, u soliq to‘lovchilarning ayrim toifalariga belgilanadigan yagona soliq to‘lashni nazarda tutadi, ularni hisoblash, undirish, to‘lash, hisobotlarini taqdim etishning maxsus, soddalashtirilgan tartib-qoidalarini o‘z ichiga oladi.

Umumdavlat soliqlarning amal qilish mexanizmi

Proporsional soliqqa tortish (qo‘shilgan qiymat soligi). Soliq stavkasi doimiy bo‘lib, soliq summasi soliq bazasi (sotish aylanmasi)ning o‘zgarishiga proporsional ravishda o‘zgaradi.

Progressiv soliqqa tortish (jismoniy shaxslardan olinadigan daromad soligi). Soliq bazasi (daromad)ning ortib borishi bilan soliq stavkasi ham ko‘tarilib boradi, soliq summasi esa o‘sib boruvchi sur’atlarda (progressiv) ortib boradi.

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O‘zbekiston Respublikasida umumdavlat soliqlarining amal qilish mexanizmi iqtisodiyotni tartibga solish va davlat byudjetini to‘ldirishda muhim o‘rin tutadi. Bu mexanizm, soliqlarni yig‘ish va nazorat qilish, shuningdek, ularni taqsimlash va samarali boshqarish tizimlarini o‘z ichiga oladi. Quyida ushbu mexanizmning asosiy jihatlari keltirilgan:

1. Soliq siyosati va qonunchilik: O‘zbekiston Respublikasida soliqlarni belgilash, yig‘ish va ularni taqsimlashning asosiy huquqiy asoslari "Soliq kodeksi"da belgilangan. Soliq siyosati soliq yuki va soliqlarning turli qatlamlaridagi adolatni ta’minlashga qaratilgan.

2. Soliq turkumlari: Umumdavlat soliqlari quyidagi asosiy turkumlarga bo‘linadi:

Daromad solig‘i: Jismoniy va yuridik shaxslardan olinadigan soliqlar.

Qo‘shimcha qiymat solig‘i (QQS): Mahsulotlar va xizmatlar ustidan olingan soliq.

Ijtimoiy soliq: Ish beruvchilar tomonidan xodimlar uchun to‘lanadigan ijtimoiy sug‘urta soliqlari.

Soliqdan tashqari majburiy to‘lovlar: O‘zbekiston iqtisodiyotida maxsus soliqlar ham mavjud, masalan, ekologik soliq, yer solig‘i va boshqalar.

3. Soliq to‘lovchilarning majburiyatlari: Soliq to‘lovchilari (jismoniy va yuridik shaxslar) belgilangan muddatda soliqlarni to‘lashga majburdirlar. Soliq to‘lovchilarning hisob-kitoblari, hisobvaraq va deklaratsiyalari soliq organlariga taqdim etiladi.

4. Soliq xizmati va nazorat: O‘zbekiston Respublikasining Davlat soliq qo‘mitasi va uning hududiy bo‘limlari soliq to‘lovchilarining soliq majburiyatlarini bajarishini nazorat qiladi. Soliq xizmati, soliq to‘lovchilarining faoliyatini tekshirish, soliq deklaratsiyalarini tasdiqlash va soliqlarning o‘z vaqtida to‘lanishini ta’minlash vazifasini bajaradi.

5. Soliq to‘lovchilarni rag‘batlantirish va jazolash: Soliq tizimi, soliq to‘lovchilarini o‘z vaqtida to‘lashga rag‘batlantirish uchun imtiyozlar va preferensiyalarni taqdim etadi. Shu bilan birga, soliqlarni to‘lamagan yoki soliq qonunchiligini buzgan shaxslarga nisbatan jazo choralari qo‘llaniladi.

6. Raqamli texnologiyalar: O‘zbekiston soliqlarni yig‘ish jarayonini raqamlashtirishga katta e’tibor bermoqda. "Elektron soliq" tizimi orqali soliq to‘lovchilari o‘z majburiyatlarini tez va samarali tarzda bajarishlari mumkin. Bu tizim soliq to‘lovchilarini monitoring qilish va ularni soliq to‘lash jarayonida qo‘llab-quvvatlashga imkon yaratadi.

Umuman olganda, O‘zbekiston Respublikasida umumdavlat soliqlarining amal qilish mexanizmi, iqtisodiy barqarorlikni ta’minlash, ijtimoiy adolatni yaratish va davlat byudjetini to‘ldirishni maqsad qilgan samarali tizimdir.

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