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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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Department of Economics and tourism of Jizzakh branch of the National University of Uzbekistan named after Mirzo Ulugbek
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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.

JISMONIY SHAXSLARDAN OLINADIGAN DAROMAD SOLIG‘I



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Annotatsiya: Ushbu maqolada JShDSning mohiyati, to‘lovchilari, soliq solinadigan daromad turlari, stavkalari hamda imtiyozlari ko‘rib chiqilgan. Shuningdek, soliqni hisoblash va to‘lash tartibi, rezident va norezident to‘lovchilarning farqlari tahlil qilingan. JShDSning iqtisodiy va ijtimoiy ahamiyati tahlil qilinib, soliqdan qochish oqibatlari yoritilgan. Ushbu ish davlat moliyaviy barqarorligi va soliqqa oid qonunchilikning samarali amalga oshirilishini ta’minlashda JShDSning o‘rni va ahamiyatini tushunishga yordam beradi.

Abstract: This article examines the essence of the JShDS, its payers, types of taxable income, rates and benefits. It also analyzes the procedure for calculating and paying the tax, the differences between resident and non-resident payers. The economic and social significance of the JShDS is analyzed, and the consequences of tax evasion are highlighted. This work helps to understand the role and importance of the JShDS in ensuring the financial stability of the state and the effective implementation of tax legislation.

Kalit so‘zlar: Jismoniy shaxslar , Daromad solig‘i , Soliq stavkalari, Rezident va norezident ,Soliq imtiyozlari ,Soliq bazasi ,Soliq hisoblash ,Soliq to‘lash tartibi .

Keywords: Individuals, Income tax, Tax rates, Resident and non-resident, Tax benefits, Tax base, Tax calculation, Tax payment procedure.

Malumki, soliq qonunchiligida soliqqa tortish maqsadida soliq to‘lovchilar ikkiga bo‘lingan, ya’ni yuridik va jismoniy shaxslarga. Jismoniy shaxslarga – yuridik shaxs maqomini olmagan O‘zbekiston Respublikasi fuqarolari, ajnabiy fuqarolar va fuqaroligi bo‘lmagan shaxslar kiradi. Jismoniy shaxslar to‘layotgan soliqlar ichida byudjet tushumlaridan salmoqli o‘rinni egallaydigan soliq bu – jismoniy shaxslardan olinadigan daromad solig‘idir.

Jismoniy shaxslardan olinadigan daromad solig‘i – davlat byudjeti daromad manbalaridan biri bo‘lib, u umumdavlat soliqlari tarkibiga kiradi. Uning o‘ziga xos xususiyati shundaki, soliq jismoniy shaxslarning bevosita daromadlaridan olinadi.

Soliq kodeksiga ko‘ra moliya yilida soliq solinadigan daromadga ega bo‘lgan jismoniy shaxslar jismoniy shaxslar daromadiga solinadigan soliqni to‘lovchilar hisoblanadi. Soliq solish maqsadida jismoniy shaxslar rezidentlar va norezidentlarga bo‘linadi. O‘zbekiston Respublikasida doimiy yashab turgan yoki moliya yilida boshlanadigan yoxud tugaydigan o‘n ikki oygacha bo‘lgan istalgan davr mobaynida 183 kun yoki undan ko‘proq muddatda O‘zbekistonda turgan jismoniy shaxs

O‘zbekiston Respublikasining rezidenti deb qaraladi. O‘zbekiston Respublikasining rezidenti bo‘lgan jismoniy shaxslarga ularning O‘zbekiston Respublikasidagi, shuningdek undan tashqaridagi faoliyati manbalaridan olingan daromadlari bo‘yicha soliq solinadi.

O‘zbekiston Respublikasining rezidenti bo‘lmagan jismoniy shaxslarga O‘zbekiston Respublikasi hududidagi manbalardan olingan daromadlar bo‘yicha soliq solinadi. Jismoniy shaxslarning jami yillik daromadi soliq solish ob’ekti hisoblanadi. Soliqqa tortiladigan baza bo‘lib, jismoniy shaxslarning jami daromadidan soliq qonunchiligiga ko‘ra belgilangan chegirmalarni ayirib tashlagandan keyingi qoldiq summa hisoblanadi. O‘zbekiston Respublikasidan tashqarida to‘langan, O‘zbekiston Respublikasining rezidentlari bo‘lgan jismoniy shaxslarning daromad solig‘i summalari O‘zbekiston Respublikasida soliqni to‘lashda O‘zbekiston Respublikasining xalqaro shartnomalariga muvofiq hisobga olinadi. Hisobga olinadigan summalarning miqdori jismoniy shaxslarning O‘zbekiston Respublikasida amal qilayotgan stavkalar boyicha hisoblab chiqarilgan daromad soligi summasidan oshmasligi lozim. Jismoniy shaxslarning jami yillik daromadlari tarkibi.

Jismoniy shaxslarning jami yillik daromadiga soliq to‘lovchi olishi lozim bo‘lgan (olgan) yoki tekinga olgan pul yoxud boshqa mablag‘lar kiradi. Jumladan:

1) mehnatga haq tolash shaklida olinadigan daromadlar (172-modda);
2) jismoniy shaxslarning mulkiy daromadlari (176-modda);
3) jismoniy shaxslarning moddiy naf tarzidagi daromadlari (177-modda);
4) boshqa daromadlar (178-modda).

O‘zbekiston Respublikasining 2023-yil 25-dekabrdagi “2024-yil uchun O‘zbekiston Respublikasining Davlat budjeti to‘g‘risida”gi O‘RQ-886-son Qonuni 8-ilovasi bilan 2024-yil uchun mol-mulkni ijaraga beruvchi jismoniy va yuridik shaxslar uchun belgilangan ijara to‘lovining eng kam stavkalari belgilandi.

Shunga muvofiq, jismoniy va yuridik shaxslar uchun belgilangan ijara to‘lovining hududlar bo‘yicha eng kam stavkalari quyidagicha:

T/r	Ijaraga beriladigan mol-mulk turi	Belgilangan stavka miqdorini tavsiflovchi ko‘rsatkich	Oylik ijara to‘lovi stavkalarining eng kam miqdorlari, so‘mda		
			Toshkent shahri	Nukus shahri va viloyat markazlari-dagi shaharlar	Boshqa aholi punktlari
1	**Uy-joylar:**				
	turar joy	umumiy maydonning 1 kv.metri uchun	25 000	12 000	5 000
	noturar joy		40 000	23 500	10 000
2	**Avtomobil transporti:**				

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	engil avtomobil (yo‘lovchilar, bagaj tashishga mo‘ljallangan hamda haydovchi o‘rnini hisoblamaganda, o‘rindiqlari soni 8 tadan ko‘p bo‘lmagan avtotransport vositasi)	1 ta avtotransport vositasi uchun	780 000
	mikroavtobuslar, avtobuslar va yuk avtomobillari		1 550 000

Mazkur qonun bilan stavkalar jismoniy va yuridik shaxslarning mol-mulkni ijaraga berishdan olingan daromadlariga soliq solish maqsadida qo‘llanilishi hamda ko‘chmas mulkdan tekin foydalanish shartnomalariga (yaqin qarindoshlar o‘rtasidagi shartnomalardan tashqari) ham tatbiq etilishi belgilandi.

Asosiy ish joyidan tashqari boshqa daromadga ega bo‘lgan jismoniy shaxslar 1 apreldan kechikmay doimiy turar joyidagi soliq inspektsiyasiga deklaratsiya taqdim etishi shart. Deklaratsiyada quyidagilar ko‘rsatiladi:

- mulkiy daromadlar, agar bu daromadlarga soliq agentida soliq solinmasa;
- ilm-fan, adabiyot va san’at asarlarini yaratganlik hamda ulardan foydalanganlik uchun mualliflik haqi tariqasida olingan daromadlar
- moddiy naf tarzidagi daromadlar, agar bu daromadlarga soliq agentida soliq solinmagan bo‘lsa
- O‘zbekiston Respublikasi hududidan tashqaridagi manbalardan olingan daromadlar;

-soliq agentlari bo‘lmagan manbalardan olingan daromadlar;

-jismoniy shaxslar tomonidan olingan daromadlar, ular tomonidan jami yillik daromad to‘g‘risidagi deklaratsiya asosida soliq to‘lash tartibi tanlanganda;

-soliq agenti tomonidan soliq ushlab qolinmagan soliq solinadigan boshqa daromadlar.

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