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

MINISTRY OF HIGHER EDUCATION, SCIENCE AND INNOVATION OF THE REPUBLIC OF UZBEKISTAN

JIZZAKH BRANCH OF THE NATIONAL UNIVERSITY OF UZBEKISTAN NAMED AFTER MIRZO ULUGBEK

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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.

SOLIQ TIZIMI VA SOLIQ TIZIMINI SODDALASHTIRISHNING DAVLAT IQTISODIYOTIDA AHAMIYATI



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Annotatsiya: Ushbu maqolada soliq tizimining asosiy vazifalari va soliq to‘lovchilarga taqdim etadigan afzalliklari, soliq tizmini soddalashtirish zaruriyati yoritilgan. Soddalashtirilgan soliq tizimi soliq yig‘imlarini oshirish, tadbirkorlikni rag‘batlantirish, investitsiyalarni jalb qilish hamda davlat va jamiyat o‘rtasidagi ishonchni mustahkamlashda muhim omil sifatida ko‘rsatiladi. Shuningdek, maqolada xorijiy mamlakatlarning soliq tizimini soddalashtirish tajribasi va O‘zbekistonning bu yo‘nalishdagi islohotlari haqida ham so‘z boradi.

Kalit so‘zlar: Soliq, soliq tizimi, yig‘imlar, soliq tizimi vazifalari, soliq tizimini soddalashtirish.

Davlat iqtisodiyotining samaradorligini ta’minlashda soliq tizimi muhim omil hisoblanadi. Soliqlar davlat byudjetini shakllantirish, iqtisodiy barqarorlikni ta’minlash, ijtimoiy muammolarni hal qilish, tadbirkorlikni rivojlantirish va investitsiyalarni jalb qilishda asosiy vositalardan biridir. Ammo bu tizimning murakkabligi soliq to‘lovchilar uchun byurokratik to‘siqlarni kuchaytirib, iqtisodiy faoliyatga ta'sir ko‘rsatishi mumkin. Shu sababli, soliq tizimini soddalashtirish davlat iqtisodiyotini mustahkamlashda dolzarb vazifadir.

Soliq tizimi davlat tomonidan belgilangan soliqlar, yig‘imlar va boshqa majburiy to‘lovlarni o‘z ichiga oladi. Bu tizim davlat iqtisodiy siyosatining asosiy tarkibiy qismi bo‘lib, quyidagi muhim vazifalarni bajaradi:

- Davlat byudjetini shakllantirish: Soliqlar davlat byudjetining asosiy manbai bo‘lib, uning vositasida ijtimoiy, iqtisodiy va infratuzilma loyihalarini moliyalashtirish mumkin.
- Iqtisodiy tengsizlikni kamaytirish: Soliq tizimi orqali yuqori daromadga ega qatlamlardan ko‘proq soliq undirish orqali iqtisodiy adolatga erishiladi.
- Ijtimoiy muhofazani ta'minlash: Soliqlar ijtimoiy himoya dasturlarini moliyalashtirish, kam ta'minlangan qatlamlarni qo‘llab-quvvatlash imkoniyatini beradi.
- Raqobat va investitsiyalarni rag‘batlantirish: Tizimning moslashuvchanligi orqali kichik va o‘rta biznesni rag‘batlantirish va investorlar uchun qulay sharoit yaratish mumkin.
- Barqaror iqtisodiy o‘sishni ta’minlash: Soliqlar va ularga qo‘llanadigan imtiyozlar iqtisodiy rivojlanishga sezilarli ta’sir ko‘rsatadi.

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Hozirgi davrda soliq tizimini soddalashtirish ko‘plab davlatlar uchun iqtisodiy siyosatning muhim yo‘nalishi bo‘lib bormoqda. Soliq tizimini soddalashtirishning bir qancha ijobiy jihatlari mavjud:

1. Soliq yig‘imlarining oshishi: Oddiy va tushunarli tizim soliq to‘lovchilarni majburiyatlarini bajarishga rag‘batlantiradi va soliq qochish holatlarini kamaytiradi.
2. Soliq to‘lovchilar uchun qulaylik yaratish: Byurokratik jarayonlarning qisqartirilishi hamda soliq hisob-kitoblarini soddalashtirish soliq to‘lovchilar uchun jarayonni osonlashtiradi, vaqt va mablag‘ni tejaydi.
3. Yangi ish o‘rinlarini yaratish va tadbirkorlikni qo‘llab-quvvatlash: Soddalashtirilgan soliq tizimi kichik va o‘rta biznes uchun qulay muhit yaratadi, bu esa yangi ish o‘rinlari ochilishiga olib keladi.
4. Davlat va jamiyat o‘rtasidagi ishonchni mustahkamlash: Shaffof va tushunarli soliq siyosati davlatga bo‘lgan ishonchni oshiradi, korruptsiyani kamaytiradi va ijtimoiy barqarorlikni ta’minlaydi.
5. Investitsiyalarni rag‘batlantirish: Soddalashtirilgan soliq tizimi mahalliy va xorijiy investorlarga yanada qulay sharoit yaratadi, ular uchun soliq jarayonini aniq va bashorat qilinadigan qiladi.

Ko‘plab rivojlangan mamlakatlar soliq tizimini soddalashtirish orqali davlat iqtisodiyotida sezilarli natijalarga erishgan. Masalan:

- Singapur: Singapurda soliq tizimi juda soddalashtirilgan bo‘lib, soliq stavkalari past darajada saqlanadi. Bu esa mamlakatni investorlar uchun jozibador qilishda muhim rol o‘ynaydi.
- Estoniya: Estoniya soliq tizimini raqamlashtirish orqali soliq yig‘ish jarayonini sezilarli darajada soddalashtirdi. Elektron soliq tizimi soliq to‘lovchilar uchun qulaylik yaratib, davlat byudjetining to‘ldirilishini oshirdi.
- Germaniya: Germaniyada kichik biznes subyektlariga soliq imtiyozlari qo‘llanadi va byurokratik jarayonlarni kamaytirish orqali iqtisodiy barqarorlikni ta’minlaydi.

O‘zbekistonda ham so‘nggi yillarda soliq tizimini soddalashtirish yo‘lida qator islohotlar amalga oshirildi. Jumladan:

- Soliq stavkalari kamaytirildi va soliq imtiyozlari kengaytirildi.
- Soliqlarni elektron to‘lov tizimiga o‘tkazish orqali jarayon shaffoflashtirildi.
- Soliq to‘lovchilar uchun masofaviy xizmatlar yo‘lga qo‘yilib, jarayon yanada qulaylashtirildi.

Xulosa o‘rnida shuni aytish mumkinki, soliq tizimi davlat iqtisodiy siyosatining muhim qismidir va uning soddalashtirilishi iqtisodiy rivojlanishni yanada jadallashtirishga yordam beradi. Soliq tizimini soddalashtirish orqali davlat va tadbirkorlik subyektlari o‘rtasidagi hamkorlikni mustahkamlash, soliq to‘lovlari samaradorligini oshirish va yangi investitsiyalarni jalb qilish imkoniyati mavjud. Shu boisdan, davlat tomonidan soliq tizimini doimiy ravishda takomillashtirish davlat iqtisodiyotini barqaror o‘sishga olib keluvchi muhim omillardan biridir.

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Foydalanilgan adabiyotlar ro‘yxati

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