



PROCEDURE FOR DETERMINING THE TAX BASE FOR THE USE OF WATER RESOURCES AND THEORETICAL ANALYSIS OF THE FACTORS AFFECTING IT.

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Annotation: *The article discusses the recognition of taxes as the main source of state budget revenues, the tax on the use of water resources and its share in budget revenues, as well as the procedure for determining the tax base, an analysis of its specifics, the reasons for expanding or reducing the tax base. referred to.*

Keywords: *taxes, tax on water use, economy, tax policy, development strategy, revenue, tax base, tax code.*

Introduction: We all know that in the context of economic liberalization, taxes and other mandatory payments are the main source of revenue for the state budget. In our country, too, the share of taxes in the state budget, based on macroeconomic indicators for 2020-2021, is 95%. If we think deeply, the current issue is the consistent implementation of the reforms being carried out in our country, the creation of conditions for the comprehensive development of the state and society, the modernization of the country, the liberalization of all spheres of life.

According to the STATE PROGRAM of the President of the Republic of Uzbekistan on the implementation of the Development Strategy of New Uzbekistan for 2022-2026 in the "Year of Human Dignity and Active Neighborhood", conditions for rapid development of the national economy and high growth rates, entrepreneurship and sustainable income increase the share of the private sector in GDP to 80% and exports to 60%, ensure balance at all levels of the state budget, improve inter-budgetary relations to strengthen the revenue side of local budgets, reduce the tax burden and simplify the tax system, improve tax administration and special attention is paid to issues such as the expansion of appropriate incentives [1].

We know that an important stage in the taxation process is the procedure for determining the tax base, which is the most important process in the receipt of taxes in the state budget, and at this stage there are problems with the correct and fair organization of the tax base. Depending on the definition of the tax base, the tax burden, the amount of tax revenue, tax legal relations and similar important processes occur. These processes, in turn, depend on the tax administration and complicate it. The above facts show once again that a thorough mechanism of determining the tax base is the main source on which they are calculated correctly and accurately, a sufficient amount of which goes to the state budget. In this regard, it is important to apply the process of determining the tax base of each type of tax in practice through scientific and theoretical research. Since the tax on the use of water resources is one of the most weighty taxes among them, below we will consider and analyze in detail the procedure for determining the base of this tax. Therefore, we have identified this process as the object of research in this article.

Analysis of the relevant literature: When we talk about the tax base, we see that the mechanism of operation of existing taxes and levies, the amount of revenue to the state budget is directly related to the size of the tax base, the procedure for determining and factors affecting the base. In particular, the tax base is the most important component of these tax elements. In this regard,

Article 69 of the new edition of the Tax Code of the Republic of Uzbekistan details the elements of taxes, their composition, content and essence. Both the remaining articles of the Tax Code clearly and consistently describe the procedure for determining the tax base for each type of tax.

First of all, about the tax base and the factors influencing it, as well as the features of the procedure for determining the tax base, N.V. Milyakov's "Taxes and taxation" [2], N.E. Smolyaninov's textbooks "Fundamentals of the theory of taxes and taxation" [3], as well as the Tax Code of the Republic of Uzbekistan [4], as well as A. Juraev and S. In Shirinov's textbook "Tax Statistics and Tax Forecasting" [5], Vahobov AV and Malikov TS "Finance" [6], BA Khasanov, AA Khashimov, AB Mukhametov, AA Abduvokhidov's textbooks, such as "Accounting" [7], also provided sufficient feedback. In particular, Khudoikulov SK in the textbook "Finance and Taxes" states that "the tax base is part of the tax object, which reflects all the principles of taxation and determines the part of the tax object that is actually taxed" [8]. In addition, economists such as Peronko I.A., Gorelko A.I in their article "Problems of formation of the tax base at the regional and local levels" shared their views on the tax base, respectively [9].

Research methodology: As a research methodology, the methods of theoretical analysis through analysis and synthesis, economic mathematical methods, scientific observation, data grouping and forecasting were widely used during the in-depth study of tax reforms in the tax system of the country and the President of our country.

Analysis and discussion of results: Indeed, water is a priceless gift of nature, without water there would be no life on earth. According to the analysis, by 2025, more than half of the world's countries will face water shortages. In 2050, this figure is expected to reach 3/4 of the world's population. Today, the per capita water consumption is 115-240 liters per day, which is lower than the world average. For example, in the United Arab Emirates, the daily norm is 700 liters, in Russia 400 liters, in the United States 200 liters, and in Germany 130 liters [10]. In this context, the rational use of water resources remains one of the most pressing issues today.

Therefore, despite the fact that sufficient measures are being taken in this regard, serious shortcomings and problems in the efficient use of water resources and accounting of water consumption remain unresolved. As a result of research, we are witnessing that according to statistics from recent years, the share of taxes for the use of water resources corresponds to the lowest level of accumulation of total tax revenues. We have given below the amount of tax revenue for the use of water resources in the country in the budget for 2020-2021.

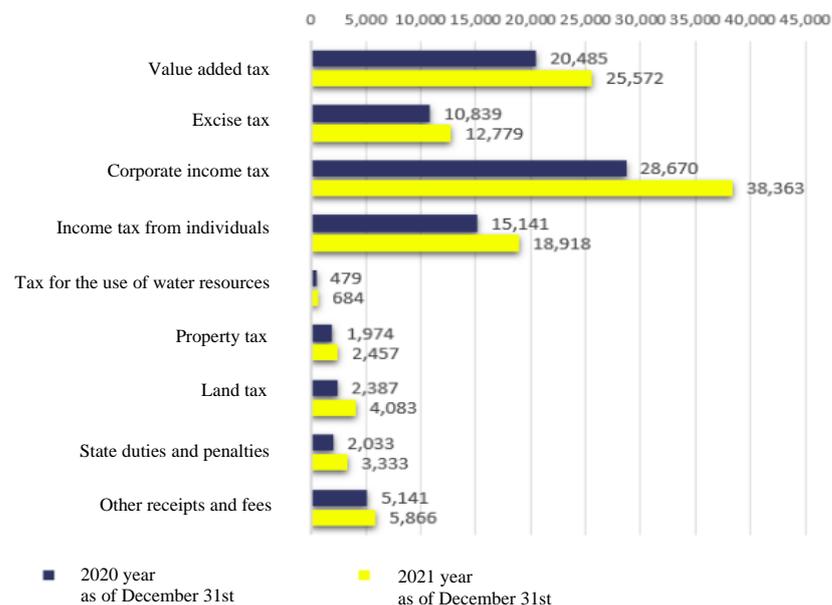


Figure 1. Revenues to the budget in 2020-2021 by type of tax (in billions of soums). [11].

As can be seen from Figure 1, in 2020-2021, the amount of tax revenues to the budget for the use of water resources in the country is 479 billion soums and 684 billion soums, respectively. This amount is much lower and lower than the share of other tax revenues. However, we use water resources at every moment of our lives and we cannot imagine our activities without water. So, this indicates that the procedure for determining the tax base for the use of water resources, the characteristics of the factors affecting it, need to be reconsidered. We will discuss this in more detail in the analyzes throughout our article.

According to the current tax legislation of the Republic, the tax base for the use of water resources is defined as the volume of water used in accordance with Article 443 of the Tax Code. That is:

$$\text{Tax base} = \text{Volume of water used} - \text{Reduction of taxable base.}$$

When determining the tax base, we use water as the volume used here on the basis of water meters or without meters, depending on the limits of water intake from water bodies, technological and sanitary norms of water consumption, norms of irrigation of crops and greenery or other methods to ensure accuracy of data. determine the approximate output. More precisely, it shows that today it is not possible to keep accurate records of the volume of water consumed by existing enterprises and businesses due to the fact that water intakes are not equipped with sufficient metering devices. As a result, transparency in the definition of the tax base, access to high-precision data, and fair calculation of taxes remain unenforced. We believe that this is one of the reasons for the excessive use of water resources or non-compliance with austerity.

In this regard, the Presidential Decree No. PF-6024 can serve as a sufficient basis for this. That is, the Decree of the President of the Republic of Uzbekistan dated 10.07.2020 "On approval of the Concept of development of water resources of the Republic of Uzbekistan for 2020-2030" In order

to ensure sustainable water supply to the population and all sectors of the economy in 2020-2030, improve the reclamation of irrigated lands, the widespread introduction of market principles and mechanisms and digital technologies in water management, the necessary tasks to increase water efficiency to ensure reliable operation [12]. Including,

- Improving the system of forecasting, accounting and database formation of water resources and ensuring transparency;
- Modernization and development of water facilities (except for drinking and sewage systems), automation of management of large water facilities on the basis of digital technologies, widespread introduction of modern technologies that save electricity and other resources, attract foreign investment in the sector and targeted and allocated funds. ensuring efficient use;
- Improvement of water resources management system, introduction of “Smart Water” and similar digital technologies in water use and water consumption accounting have been identified as priorities of the Concept.

We have provided below a developed table of targets to be achieved as a result of the implementation of this Concept.

Table 1.

Targets and indicators for the introduction of modern information and communication and innovative technologies in water management.

№	Name of indicators	Unit of measurement	Until 2019	Indicators to be achieved in the coming years			
				2020 year	2021 year	2025 year	2030 year
Introduction of modern information and communication and innovative technologies in water management							
1.	equipping hydrological posts with automated equipment based on digital technologies	та	2	3	4	10	14
2.	Rehabilitation of hydrological posts and rapid water control	та	-	-	-	7	18
3.	Introduction of "Smart Water" system for real-time control and accounting of water in water facilities	дона	61	151	3250	18576	-
4.	Automation of water management processes	дона	-	10	20	50	100

5.	Transfer of reclamation monitoring wells to an automated monitoring system	дона	66	2000	4022	8500	27 2
	Introduction of a system of "online" monitoring of electricity consumption and water levels at pumping stations	дона	-	100	327	1821	-

The table is prepared by the author on the basis of the Decree of the President of the Republic of Uzbekistan No. PF-6024.

As can be seen from Table 1, as of 2019, 61 Smart Water meters were installed for real-time water monitoring and accounting in water facilities, while in 2025, 18,576 such devices will be installed. as long as the equipment is provided. This means that by 2025, a database will be formed based on sufficiently accurate calculations to account for the use of water resources. This, in turn, has a positive effect on the procedure for determining the tax base and provides the tax base with transparent data without assumptions.

Conclusions and suggestions. From our analysis above, we can conclude that the procedure for determining the tax base is the most complex process and the most important stage of the tax mechanism. Therefore, the procedure for determining the tax base for the use of water resources is important for the effective functioning of the state budget, and therefore the importance of the procedure for determining the tax base is relevant. We can analyze the tax burden, the amount of tax revenue, tax legal relationships, and similar important processes in the process of determining the tax base for the use of water resources. These processes, in turn, depend on the tax administration and complicate it. The above facts show once again that a thorough mechanism for determining the tax base for the use of water resources is the main source of their correct and accurate calculation, timely and sufficient receipt in the state budget. One of the main factors influencing the tax base is the correct determination of the amount of water consumed, and the current share of these tax revenues in the state budget is low due to the unsatisfactory situation in the country. Our proposal is that if we install the latest water meters of the latest model at the expense of the state budget for a number of entities that estimate water consumption, and provide benefits such as tax breaks for those who install this meter, a single database on water consumption will be formed. would have increased budget revenues through expansion.

In conclusion, what we want to say is that in determining the tax base for the use of water resources, as well as the characteristics of the factors affecting its base, we believe that the methodological approaches presented in the article are important.

List of used literature:

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