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SCIENTIFIC AND THEORETICAL FOUNDATIONS OF TAXATION OF NATURAL RESOURCES IN THE OIL AND GAS, FUEL AND ENERGY INDUSTRIES

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Abstract:

In this article, scientific proposals and recommendations have been developed on the issues of effective organization of tax control and the elimination of the problem of taxation among large taxpayers in the field of oil, gas and fuel energy industry.

Keywords: source of income, tax administration, tax reporting, traditional plan, international taxation, natural resources, taxation, water resources, land resources, subsoil use tax, collection procedure, nedra, property taxes.

Introduction:

In recent years, special attention has been paid to the creation of a favorable business environment for users of the subsoil by promoting the exploitation of mineral deposits in an industrial way, geological exploration. In addition to the simplification of legislative norms in the field of mining relations implemented in the country, extraction of all types of minerals except for strategic minerals based on a permit instead of a license, simplification of the administrative regulations of the permit procedure, and the introduction of a remote permit system. improvement of the procedure for determining the value of products obtained from minerals, joint determination of the amount of expenses by taxpayers and tax authorities, unification of the tax rate set for similar non-ferrous construction materials, the tax base of the value of the actually realized volume of mined metals research works aimed at defining as.

One of the most global problems in the world is to meet the various needs of the population in the conditions of limited natural resources, to ensure the effective and targeted use of natural resources in order to ensure the socio-economic development



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of countries, and in this direction, the use of various financial instruments requires. One such financial instrument is the tax system. In developing and implementing its financial policy, the state pays special attention to the careful and effective tactics of compulsory payments in order to preserve limited natural resources and use them effectively for the development of the country. From this point of view, an important task of the tax system is formed, and the tax system has an important task of encouraging (forcing) its users to use natural resources effectively and ensuring their targeted use within the framework of their economic and social interests.

The research of another Russian scientist A. Bloshenko, who conducted scientific research in this direction, is also of special importance. A. Bloshenko evaluated the concept of man-made mine and its taxation mechanism and said, "man-made mine is losses in the process of mining and complex processing of mineral raw materials in accordance with the laws on the use of underground resources in the extraction of minerals. are secondary minerals that must be separately licensed"¹ states that.

Another Russian scientist, M. Ilicheva, conducts a study of the mechanisms of taxation of natural resources, using the example of the mineral extraction tax paid by oil and gas companies by large taxpayers, and substantiates the important research results in this regard. In particular, M. Ilicheva believes that "optimization and more competent management of mineral extraction tax paid by oil and gas companies is very important, in particular, for the formation of the state budget and its economy in general" and justified the following scientific innovations: determined the characteristics of tax relations involving the largest taxpayers, established the criteria for inclusion in the category of the largest taxpayers, developed a proposal to unify the concepts of minerals both in the tax legislation and in the field of subsoil use, the oil and gas industry's large tax identified the problems that arise in the taxation of taxpayers, developed proposals aimed at improving the tax legislation, mined both the tax and the additional income tax according to the financial results of the largest taxpayers in the oil and gas industry in the field of tax

¹ Блошенко Татьяна Алексеевна. Методология налогообложения организаций при добыче и комплексной переработке минерального сырья. Автореферат диссертации на соискание ученой степени доктора экономических наук. Москва – 2019.



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regulation introduce as an alternative or addition to the income tax² showed the directions.

It should be noted here that, based on M.Ilicheva's approach, improving the collection of tax for the use of subsoil in the oil and gas industry is important in ensuring the effectiveness of the tax system. In our opinion, M.Ilicheva's approach has the correct scientific value, because the main raw materials of the products of the oil and gas industry are underground resources, the role of the tax system in their economic analysis and effective use is very important.

The scientific works of Ibrahim Mustafa Ali Ibrahim, a foreign economist who conducted research on the Russian practice of taxing natural resources, also have their scientific significance in solving the problem we are researching. For example, I. Mustafa, in his scientific work on this subject, "developed a methodology for forecasting the tax burden based on the volatility of oil prices located in Russian fields, and reformed the current system of taxation in the field of extraction of hydrocarbon raw materials, which are difficult to exploit in the conditions of volatility of oil prices. based on the need to do so, proposed to expand the categorical apparatus in the field of the taxation system for the production of hydrocarbon raw materials in difficult-to-develop mines, aimed at increasing productivity in the development of a differentiated procedure for tax calculation in Russia's difficult-to-develop mines, as well as , based proposals on the regulation of the tax base depending on the level of tax burden and the economic status of mining organizations, determined the Russian tax system for hydrocarbon extraction in difficult-to-exploit deposits and the trends in the development of export activities of oil and gas companies under the conditions of oil price fluctuations "³.

In fact, the situation of taxation of hydrocarbon raw materials in mines, which are difficult to master in taxing natural resources and increasing the effectiveness of the

² Ильичева Мария Александровна. Правовое регулирование налоговых отношений с участием крупнейших налогоплательщиков (на примере предприятий нефтегазовой отрасли). Автореферат диссертации на соискание ученой степени кандидата юридических наук. Москва – 2017.

³ Ибрахим Мустафа Али Ибрахим. Развитие налогообложения добычи углеводородного сырья в труднодоступных российских месторождениях в условиях волатильности цен на нефть. Автореферат диссертации на соискание ученой степени кандидата юридических наук. Москва – 2020.



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tax system in taxing natural resources, has its own scientific significance. In this regard, we believe that I. Mustafa's scientific research and approach are important. In the scientific analysis of scientific research in this regard, we believe that it is necessary to dwell on the scientific research of Ye. Sutkevich. E. Sutkevich focused on the economic and legal aspects of the scientific-theoretical studies of payments for the use of natural resources. Based on the results of scientific research, he developed a number of scientific innovations.

In particular, "on the basis of determining and summarizing the general state legislation (financial law) and specific characteristics of payments, he developed the concept of payments for the use of the subsoil as one of the sources of budget revenue formation, payment for the use of the subsoil defined the financial and legal nature of the relations arising in connection with the calculation, payment and control of the timely and complete execution of payments, the content of the legal structures of regular payments for the use of land study and showed the features of their legal nature, determined the content of the legal structures of one-time payments for the use of the subsoil and the features of their legal nature, clarified the main functions of the payments for the use of the subsoil"⁴.

Economic and technical definitions of the subsoil, natural resources and resources are presented in some studies. For example, E. Tumanova explains the term natural resources as both a geological and a legal concept in her textbook "Legal Basis of Subsoil Use". According to the scientist, "natural wealth is not only the geometric underground space containing minerals, but also all other useful features of the underground, including energy resources, underground structures, sanitary and recreational facilities of underground facilities. "it also means geological information about the secret and the depth of the earth". In addition, Ye. Tumanova gives her own definition of the concept of natural resources, that is, "natural resources are used to meet the needs of human society in the form of direct participation in material activities at a certain level of study and development of

⁴ Суткевич Елена Александровна. Правовое регулирование платежей за пользование недрами в российской федерации. Автореферат диссертации на соискание ученой степени кандидата юридических наук. Москва – 2013.



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productive forces. is understood as the totality of possible matter and forces of nature”⁵.

E. Tumanova, in turn, showed the following methods of determining the value of mined minerals:

- based on current prices for the sale of mined minerals;
- based on current sales prices, excluding subsidies from the budget to cover the difference between the wholesale price and the estimated cost;
- based on the estimated value of mined minerals.”⁶

It should be noted that taxation of natural resources and financial mechanisms for increasing the effectiveness of mechanisms for effective use of these resources is a very complex process. This complexity has affected the scope of scientific research conducted in this regard. Because, from the years of independence of Uzbekistan until today, there are very few scientific research works in this direction. For example, these include G.A. Safarov's scientific research within the framework of his candidate's dissertation on the topic "Encouraging the effective use of natural resources by economic entities by means of taxes", D. Kurbanov's improvement of the methodology of taxation and collection mechanism for the use of water resources. with Doctor of Philosophy (PhD) dissertation in economics and monographic studies entitled "Encouraging and improving the rational and efficient use of water resources in Uzbekistan based on financial support", A. Tashkulov's "Encouraging the economic activity of agricultural enterprises through taxes" Ph.D. dissertation studies on the topic of "promotional issues", Ph.D. dissertation studies on the topic "Improving the mechanism of taxation of mining and metallurgical enterprises" carried out by N. Djulibekov, and Sh.Muminov's doctoral thesis on "Improving the methodology of financing the water management system based on market mechanisms" can be cited.

As a general conclusion, although many scientists of the world have conducted a lot of research on the taxation of natural resources, there are not many scientific works on natural resources. Of course, in our opinion, researching the processes of taxation of natural resources is quite complex from a scientific and methodological point of

⁵ Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. 7 стр.

⁶ Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. 66 стр.



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view, but it also requires the analysis of their man-made and physical properties during the process of taxation.

Suggestions and recommendations:

Pursuant to Article 414 of the Tax Code, renewable energy producers for installing renewable energy devices (with a nominal capacity of 0.1 MW and more) for ten years from the moment they were put into use exempted from property tax for a period of time. According to Article 428 of the Tax Code, producers of energy from renewable sources are exempted from tax for a period of ten years from the moment of their commissioning on land plots occupied by equipment of renewable energy sources (nominal capacity of 0.1 MW and more).

According to the information of "A" LLC, which installs renewable energy sources devices (solar panel), the cost of installing a device with a nominal capacity of 1.0 kW is 6.0 million soums (0.1 MW average 600, 0 million soums). During 5 months of 2024, 48.0 billion soums of benefits were used by 79 enterprises. Newly commissioned objects with high energy efficiency in Russia will be exempted from property tax for a period of 3 years. In a number of US states (Texas, Virginia, Georgia) renewable energy sources (buildings, equipment) with appropriate certificates are exempt from property tax. In order to apply the privilege, an appropriate conclusion must be submitted by the competent local authority.

Our proposal is to introduce a property tax exemption for the installation of renewable energy sources (with a nominal capacity of 0.1 MW and more) within the area occupied by these devices.

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