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ISSUES OF ENSURING THE PRACTICE OF RESOURCE TAXATION

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Abstract:

In recent years, countries around the world, when developing short- and long-term budget and tax policy strategies, have been paying special attention to the introduction of various mechanisms to prevent and reduce tax evasion by taxpayers. At the same time, areas have been studied, foreign experience has been studied, and scientific and practical conclusions and proposals have been formulated on its application in our country.

Keywords: Tax revenues, risk analysis, risks, efficiency, digital platform, methods and tools, advanced information and communication technologies, analysis, optimization, tax incentives, tax rate.

Introduction

In world practice, in the process of taxing resources, depending on the purpose for which they are taxed, the priority directions of the country's economy are determined, or the tactical directions of tax policy are determined based on the economic directions of the state. For example, in the USA, as a priority direction of economic policy, the issues of taxing resource taxes, like other taxes, are resolved based on the principle of "preserving the share of future generations" from the natural resources available within the country. In Russia, the main part of the country's state budget is allocated to natural resources, mainly oil and gas products, while the priority policy is considered an important factor in determining the directions of economic policy in other directions.

One of the problems in this regard is the process associated with property resources that remain untaxed. As is known, in some cases, when tax arrears related to property tax and forecast indicators for tax revenues fail to be met, and as one of



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the problems that impede tax collection within the framework of tax objects that should be taxed in accordance with the legislation, there are processes associated with the non-taxation of property objects and the occurrence of tax evasion by taxpayers in this regard. In this regard, we present the essence of our scientific and practical recommendations as a solution to this problem.

As is known, in accordance with the Decree of the President of the Republic of Uzbekistan No. PF-6061 dated September 7, 2020, the State Committee of the Republic of Uzbekistan for Land Resources, Geodesy, Cartography and State Cadastre was liquidated and the Cadastral Agency under the State Tax Committee of the Republic of Uzbekistan was established. According to it, it was determined that the land balance and its reporting, the district (city) land cadastre book should be maintained only in the National Geoinformation System, a unified system of State cadastres should be formed in the National Geoinformation System, as well as the creation of a single electronic database of real estate objects and land plots. As a result, from September 2020 to the beginning of 2023, 623.5 thousand new taxpayers or 944.5 thousand real estate and land plots were taken into account, and an additional 613.3 billion soums (property and land taxes) were accrued to the budget. Based on the amendments made to Article 412 of the Tax Code by the Law of the Republic of Uzbekistan No. 741 of the Republic of Uzbekistan dated December 29, 2021, from January 1, 2022, the tax base for real estate owned by legal entities was set at the absolute minimum value per 1 sq.m (in Tashkent - 2.5 million soums, in Nukus and regional centers - 1.5 million soums, and in other cities and rural areas - 1.0 million soums).

Today, in our republic, as a result of the creation of additional conditions in the field of rational and effective use of idle production areas, measures are being taken by business entities to successfully implement many investment projects and create new jobs. However, today there are cases of irrational use of production areas, as well as evasion of the effective tax mechanism by registering unused facilities in the names of other owners.

When forming a list of unused facilities to study them, a list of existing land plots and real estate in the territory is formed based on reports submitted by taxpayers on land and property taxes, information from external sources, and information



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from self-government bodies. In particular, we believe that it is necessary to pay attention to the fact that legal entities that own land have carried out turnover, enterprises with turnover less than the initial cost of the property, enterprises with turnover less than the calculated land tax, have not reduced tax arrears in the last year, have calculated salaries for 1-3 employees, have not been accepted for use for more than two years since the land was allocated for entrepreneurial activity, enterprises with land that is not operating in the taxpayer database, have paid for utilities in the area where the facility is located (electricity, gas, water), have registered as individual entrepreneurs for non-residential property owned by individuals, and have leased it through the registration program, and to form a list of enterprises based on the location and characteristics of the property and other criteria.

In the process of returning tax amounts calculated at increased rates on objects where the effective tax mechanism is applied, upon receipt of a written application from the owners of the object regarding the termination of the effective tax mechanism due to its involvement in economic activities, it is advisable to conduct a site visit, and if it is determined that the unused object has actually been put into operation and involved in economic activities, submit a conclusion to the owner of the object and the state tax service body regarding the termination of the effective tax mechanism, based on the conclusion that the unused object has been involved in economic activities, terminate the applied effective tax mechanism and make appropriate entries in the taxpayer's personal card, terminate compulsory collection measures, and return the land and property tax amounts collected for the last 12 months as a result of the application of increased rates to the owner of the object whose effective tax mechanism has been canceled based on the conclusion. If these mechanisms proposed by us are implemented, firstly, it will be possible to effectively use resources in the form of property, secondly, they will be fairly and correctly taxed, thirdly, it will serve to prevent tax evasion from property tax, and fourthly, it will have a positive impact on property tax revenues.

According to scientific conclusions based on the analysis of the practice of collecting resource taxes, today the tax system in Uzbekistan, especially the mechanisms for collecting resources, does not allow us to conclude that the goals



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set for taxes have been fully achieved. This is about the insufficient implementation of the tax for the use of water resources, the correct determination of the tax base for this, and the function of the tax to encourage the effective use of water resources. The biggest issue and problem here is that there are problems with ensuring the economical use of water resources and increasing the role of the tax system in this regard. According to official data, “today, as a result of systematic measures to ensure the efficient use of water resources in our country, the widespread introduction of water-saving technologies in the cultivation of agricultural crops and their support by the state, as well as improving the reclamation of irrigated lands, the area covered by water-saving technologies today is about 25 percent of the irrigated area, which will result in 3 billion soms in 2022.” cubic meters of water were saved and 830 thousand hectares of re-cultivated areas were directed to irrigation. According to forecast data, the volume of water resources during the 2023 vegetation period is expected to be 10-15% less in the Syrdarya basin and 15-20% less in the Amu Darya basin compared to the multi-year norm”¹.

As we have noted, the most important function of the tax on the use of water resources is to encourage consumers to use water resources efficiently and economically and to act as an effective tool. However, according to analyses, today, “due to global climate change, population growth and economic sectors, and their increasing demand for water, the shortage of water resources is increasing year by year. The average annual amount of water used is 51-53 billion cubic meters. cubic meters, including 97.2 percent from rivers and streams, 1.9 percent from collector networks, and 0.9 percent from underground, which is 20 percent less than the allocated water withdrawal limit, which is a result of the implementation of market economy principles in water management, including the gradual introduction of a system of reimbursement of part of the costs of water supply by water consumers, the allocation of funds for timely and high-quality repair and restoration of water

¹ Ўзбекистон Республикаси Президентининг 2023 йил 1 апрелдаги “Сув ресурсларидан фойдаланиш самарадорлигини ошириш бўйича кечиктириб бўлмайдиган чора-тадбирлар тўғрисида”ги ПҚ-107-сон қарори.



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management facilities, the introduction of digital technologies, and effective management”² is demanding.

In order to address these problems and ensure the practical implementation of the tasks set by the government above, in our opinion, we consider it appropriate to implement the following, based on the analysis:

first, in one of the regions of our Republic (Kashkadarya region), implement a pilot project to digitize the management of all water access points and supply water to users, and based on its results, fundamentally revise the current mechanism for taxing water resources, while gradually introducing an approach to assessing water resources and collecting taxes based on market values;

secondly, to develop a “Concept for Keeping Accurate Accounts of Used Water Resources by Consumers”, which includes mechanisms such as forming a system for keeping accurate records of used water resources by consumers, optimizing payments for water supply by agricultural producers and revising tax rates for the use of water resources, improving the financing system for special water management services, digitizing all water points within the district and city, integrating them into the “Water Accounting” automated information system, forming a balance of the volume of water delivered to the regions and distributing it among consumers, introducing a system for gradually distributing and collecting the costs of supplying water resources among consumers, introducing a mechanism for calculating taxes on the volume of water used based on water consumption standards, and introducing increasing tax rates based on the volume, periodicity, and types of crops grown by classifying consumers;

thirdly, to ensure that the “Smartwater.uz” information system, which allows online monitoring of water resources, reflects all irrigation networks and structures in electronic territories, as well as water intake points in them, to objectively collect taxes on consumed water resources, to integrate data generated as a result of digitization of all processes on consumed water resources into the “Water

² Ўзбекистон Республикаси Президентининг 2020 йил 10 июлдаги “Ўзбекистон Республикаси сув хўжалигини ривожлантиришнинг 2020-2030 йилларга мўлжалланган концепциясини тасдиқлаш тўғрисида”ги ПФ-6024-сон Фармони.



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Accounting” automated information system for the purpose of fairly determining the tax base;

fourthly, to improve the financing system for special services in water management, to optimize payments for water supply by agricultural producers, to revise the tax rate for the use of water resources in agriculture;

fifthly, to introduce the practice of automatically generating tax reports by tax authorities based on data provided through the “Water Accounting” IT when calculating taxes for the use of water resources used for irrigation of agricultural land, etc.

It is known that in the taxation of water resources, taxpayers who use water-saving technologies for the purpose of efficient use of water are given tax benefits. According to the forecast of some experts, by 2030 Uzbekistan may lack 7 billion cubic meters of water, and all water saving initiatives in Uzbekistan will require an investment of \$ 19 billion. These figures require further expansion of incentives in the tax system of our republic for activities aimed at water-saving use through tax benefits. Based on this, in our opinion, land plots where water-saving irrigation technologies are introduced, such as sprinkler, discrete and other (including drip) irrigation, should also be exempted from tax for up to five years. At the same time, if this system (the system for introducing water-saving irrigation technologies) becomes unusable (or dismantled) within five years from the beginning of the month of its introduction, it is necessary to determine the procedure for its cancellation with the restoration of tax obligations for the entire period of application of tax incentives. It should be noted that it is of scientific and practical importance to consider the issues of taxation of water resources together with the tax administration for land tax. Based on this principle, our scientific and practical proposals below are presented in this regard.

Conclusions and suggestions

In addition to the fact that the tax on the use of subsoil serves as an important factor in the organization of the economy as an economic lever for the effective use of natural resources, this tax provides an average of 9-10 percent of tax revenues in the formation of state budget revenues. However, it should also be noted that



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enterprises specializing in the use and consumption of subsoil, as large taxpayers, occupy high shares in the national economy of our country in terms of their share in gross domestic product and state budget revenues. From this it can be concluded that the taxation of the effective use of resources is connected with complex economic processes, and in turn, it is natural that there are certain scientific and practical problems awaiting their solution in this regard.

Adabiyotlar/Literatura/Reference:

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