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EXCISE TAX AND ITS ROLE IN FORMING STATE BUDGET REVENUES

Abdurashidov Abdusamad Abdurahmonovich

Tashkent State University of Economics

1st year doctoral student.

Email: aabdurashidovvv@gmail.com

Tel: +998(33) 344 97 61

Abstract:

This thesis also specifically addresses the current status of excise goods in the Republic of Uzbekistan and the share of excise tax in state budget revenues, as well as the role and importance of excise tax in the tax system of the Republic of Uzbekistan.

Keywords: excise tax, tax policy, tax system, tax rates, tax base, budget revenues, excisable products, the importance of excise tax.

Entrance:

Excise tax is an important tool for ensuring the stability of the state budget and controlling the consumption of certain products. This type of tax is usually intended for products that can have a negative social and economic impact, such as alcohol, tobacco and other goods. Excise tax has its own characteristics, has a targeted impact on consumers and directly affects their choices. Therefore, excise tax is widely used as an instrument of economic and social policy, helping the state regulate consumption and create a healthy social environment.

Depending on their economic nature, taxes are divided into direct and indirect taxes. The legal payers of indirect taxes are the exporters of products (works, services). However, the real payers of the tax burden to the budget are the consumers of goods, works, services, that is, all indirect taxes are borne directly by consumers. These taxes are imposed in addition to the cost of goods (works, services). Indirect taxes, in particular, excise taxes, are an important component of the tax system. Initially, when the tax system was formed, that is, direct taxes were formed, and later, as the



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functions of the state expanded, indirect taxes, in particular, excise taxes, appeared and were introduced into practice. Excise - derived from the Latin word "accidere", which means to cut off. The literature indicates that this type of tax is mainly applied to luxury goods, as well as goods that are harmful to human health and the environment. Excise duties are added to the price of goods and allow the state to deduct or deduct part of their value. The additional price imposed does not indicate the efficiency of production or any specific characteristics of the product, but is determined based on the specific conditions of production and sale of excise goods. Indirect taxes, in particular excise taxes, are one of the main taxes in the formation of state budget revenues. The highest tax revenues in the state budget revenues are formed from these taxes. Excise can be interpreted in a broad and narrow sense. In a narrow sense, this concept means excise taxes on individual goods or individual excise taxes. In a broad sense, the concept of excise duty covers both individual excise duties and universal excise duties. The difference between them depends on the method of their collection, calculation and scope of application. As we know, initially in history, individual excise duties appeared. The procedure for their introduction and collection depended on the level of development of the economy, and this type of tax was collected on individual goods at strictly established rates. Universal excise duties have a wide scope, and in all cases the turnover of goods, services, and works is considered the object of their collection. Universal excise duties include taxes on turnover, sales taxes, value added taxes are included. Individual excise taxes are set for a limited number of certain goods and are included in the price and paid by the consumer.

Currently, excise taxes play an important role in the formation of state financial resources in the tax system. The need to collect excise taxes on individual goods is not only due to their use as an additional source of budget replenishment, but also due to the need for the state to regulate certain economic and social processes. These include:

1. Restricting the consumption of goods that are harmful to the environment and human health, i.e. alcohol and tobacco products, gasoline.
2. The need to redistribute the consumption income of the population with high incomes.

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3. The need to redistribute high income from the production and sale of products that are under state monopoly (oil, gas).

According to our national legislation, the following are considered excise tax payers:

- manufacturers of excisable goods in the territory of the Republic of Uzbekistan;
- importers of excisable goods into the customs territory of the Republic of Uzbekistan;

- in the case of a simple partnership producing excisable goods, a partner of a simple partnership agreement entrusted with conducting the affairs of a simple partnership.

Based on the above, we can give the following as examples of the objects of excise tax in our country:

The following operations are objects of excise tax:

- 1) sale of excisable goods;
- 2) transfer of excisable goods as a contribution to the authorized capital of a legal entity;
- 3) transfer of produced and extracted excisable goods for its own needs;
- 4) import of excisable goods into the customs territory of the Republic of Uzbekistan.

In accordance with Article 284 of the Tax Code of the Republic of Uzbekistan, the following are determined as the excise tax base. They are as follows:

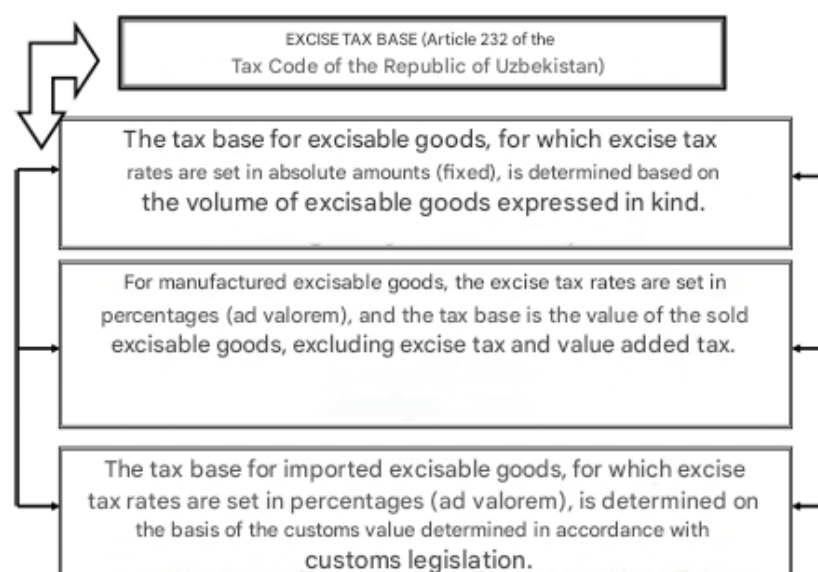


Figure 1. Excise tax base1



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20th September 2025

According to the Law of the Republic of Uzbekistan No. 813 “On the State Budget of the Republic of Uzbekistan for 2024” dated 30.12.2023, excise tax is set to be implemented in 2022, amounting to 17,884 billion soums, or 7.7% of the State Budget revenues.



it is projected to increase by 32.9% (Figure 2).

Figure 2. Forecast of excise tax by products

According to the Tax Code of the Republic of Uzbekistan, starting from 1999, a list of goods subject to excise tax has been published. This list is more consistent with the theory of taxation. Excise duties began to be levied mainly on goods that are harmful to the environment and human health, as well as on jewelry.

The main task of excise tax is to raise funds, that is, it fully performs the fiscal function. As market economy processes develop, excise tax begins to perform other functions along with the fiscal function. The state mainly relies on excise tax to regulate the economy and develop and protect the domestic national market. Through excise tax, the state can perform tasks that reflect the increased import or export of certain goods into the country and vice versa.

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