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DEGREES AT THE NORDIC INTERNATIONAL UNIVERSITY**

NAMANGAN STATE UNIVERSITY

ISOKOV ZAFARJON ZOKIRJONOVICH

**“DIRECTIONS FOR IMPROVING THE MECHANISM OF COLLECTION
OF LOCAL TAXES AND FEES IN THE FORMATION OF LOCAL BUDGET
REVENUES”**

08.00.07 – Finance, money circulation and credit

ABSTRACT

Doctor of philosophy (PhD) dissertation in economic sciences

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The topic of the Doctor of Philosophy (PhD) dissertation is registered in the Higher Attestation Commission of the Republic of Uzbekistan under the number B2023.3.PhD/Iqt3257.

The dissertation was completed at Namangan State University.

The abstract of the dissertation in three languages (Uzbek, Russian, English (resume)) is posted on the website of the Scientific Council (www.namdu.uz) and "ZiyoNet" Information and Education Portal (www.ziynet.uz).

Scientific advisor: Umarkulov Kodirjon Maxamadaminovich
candidate of economic sciences, associate professor

Official opponents: Normurzayev Umid Xolmurzayevich
doctor of Economics (DSc)

Tolipova Baxtigul Farxadovna
doctor of Philosophy in Economics (PhD)

Leading organization: Andijan Institute of Economics and Construction

The defense of the dissertation will take place on 15.01, 2025 at 16:00 at the meeting of Scientific council PhD.03/29.12.2022.I.157.01 for awarding scientists degrees at Nordic International university. Address: 100143, Tashkent, st. Sebzor, house 22A, building 2, 1st floor. Tel.: (99855) 508-44-00 e-mail: info@nordicuniversity.org

The doctoral dissertation (PhD) can be reviewed at the Information Resource Center of Nordic International University (registered under the number 7). Address: 100143, Tashkent, st. Sebzor, house 22A, building 2, 1st floor. Tel.: (99855) 508-44-00.

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Sh.I. Mustafakulov
Chairman of the scientific council for awarding academic degrees, doctor of Economics, professor

M.K. Abdullayev
Academic Secretary of the scientific council for the awarding of scientific degrees, PhD., associate professor

B.T. Salimov
Chairman of the Scientific seminar at the scientific council for awarding academic degrees, doctor of economics, professor

INTRODUCTION (abstract of PhD dissertation)

The aim of research work it consists in developing suggestions and recommendations for expanding the source of local budget income and improving the recovery mechanism.

The object of research work as a mechanism for calculating and collecting local taxes and fees, which are considered local budget revenues.

The scientific results that determine the novelty of the dissertation research include:

in order to simplify the turnover tax, a proposal was made to introduce a fixed annual tax of twenty million soums for taxpayers with a total annual income of no more than five hundred million soums and thirty million soums for taxpayers with a total annual income of five hundred million sums to one billion sums;

when land plots occupied by real estate objects not intended for living, owned by individuals, are leased to a legal entity or individual entrepreneur, the proposal to introduce the collection of land tax from individuals at the tax rates established for the payment of land tax from legal entities is justified;

the proposal is based on the introduction of a taxation regime for individual entrepreneurs in accordance with the established procedure for income received by self-employed individuals as a result of their labor activity or from the sale of goods (services) from the date on which this income exceeds one hundred million sums during the tax period;

in order to increase the share of fees as a source of local budget revenues, a proposal was made to introduce a fee for the right to drive on highways for trucks and trailers with a carrying capacity of more than 10 tons.

Implementation of research results. Based on the scientific results obtained on the improvement of the local budget revenue base and their taxation in our country:

the proposal to introduce a fixed tax of 20 million soums for taxpayers whose total annual income does not exceed five hundred million soums, and a tax of 30 million soums for taxpayers with a total annual income of five hundred million soums or one billion soums in order to simplify the turnover tax are approved in Article 467 of the Tax Kodeks and reflected in the Law of the Republic of Uzbekistan No. ZRU-812 of December 30, 2022 (Certificate of the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan No. 72149 of July 23, 2024). As a result of the implementation of this proposal, 858.5 million soums of tax were collected from 49582 business entities in 2023 by introducing a fixed tax on account of the turnover tax;

the proposal to introduce land tax collection from individuals at the tax rates established for the payment of land tax from legal entities when leasing land plots owned by individuals occupied by non-residential real estate to a legal entity or individual entrepreneur was approved and reflected in Article 437 of the Tax Kodeks and in the Law of the Republic of Uzbekistan No. ZRU-812 of December 30, 2022 (Reference of the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan No. 72149 of July 23, 2024). As a result, tax collections in 2023 were achieved in an additional 89.6 million soums for land tax;

the proposal to introduce a tax regime in the established manner for an individual entrepreneur, taking into account that the income of self-employed individuals received as a result of labor activity or from the sale of goods (services) exceeded one hundred million soums in the tax period, is provided for in Article 369 of the Tax Kodeks and the Law of the Republic of Uzbekistan No. ZRU-891 of December 28, 2023 (Certificate of the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan No. 72149 of July 23, 2024). As a result, the collection of turnover tax from a self-employed individual amounted to 29.4 million sums during the first half of 2024;

the proposal to introduce a fee for the right to travel on roads by trucks and trailers with a carrying capacity of more than 10 tons, in order to increase the share of fees in the source of local budget revenues, was taken into account in Article 455 of the Tax Kodeks and the Law of the Republic of Uzbekistan No. ZRU-891 of December 28, 2023 (Reference of the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan No. 72149 of July 23, 2024). As a result, the collection was achieved for trucks with a carrying capacity of more than 10 tons during the first half of 2024 in the amount of 0.9 million sums.

The structure and scope of the dissertation. The prepared dissertation consists of an introduction, three chapters, a conclusion, a list of used literature and appendices, and the total volume is 160 pages.

E'LON QILINGAN ISHLAR RO'YXATI
СПИСОК ОПУБЛИКОВАННЫХ РАБОТ
LIST OF PUBLISHED WORKS

1. Isokov Z.Z. // “A Mechanism for Increasing the Efficiency of Tax Collection in Forming the Local Budget Revenue Base”. World of Science: Journal on Modern Research Methodologies. ISSN: 2835-3072 30 dec, 2023. B.173-178. (SJIF: Impact factor, 2024: 5.214).

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3. Isoqov Z.Z. // “Mahalliy budjet daromadlarini shakllantirishning tashkiliy-huquqiy asoslari va takomillashtirish istiqbollari”. “Xorazm ma'mun akademiyasi” axborotnomasi. 1/2-2024. 107-111-b. (08.00.00 №21).

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II bo'lim (II часть, Part II)

9. Isoqov Z.Z. // “Mahalliy budjet daromadlari barqarorligini ta'minlashda soliqlar ta'sirchanligini oshirish yo'llar”. Ta'lim, fan va Innovatsiya jurnali. Toshkent. 2023-yil, 6-son. 495-499-b.

10. Isoqov Z.Z. // “Mahalliy budjetning solikli daromadlarini soliqqa tortishni takomillashtirish”. “Iqtisodiy taraqqiyot va tahlil” ilmiy elektron jurnali. VI-son, iyun, 2024-yil. 347-352-b.

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