

TAX POLICY AND WAYS TO IMPROVE IT

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Abstract: Taxes and tax policy form the basis of budget revenues. The main focus of tax policy is to reduce the tax burden as much as possible with the growth of the Uzbek economy. Therefore, this article offers suggestions for improving tax policy.

Keywords: Budget, tax, social development, financial policy, enterprise, tax policy, small business.

Taxes and tax policy form the basis of the organization of budget revenues. The main direction of tax policy is to reduce the tax burden as much as possible with the growth of the Uzbek economy. Fiscal policy is an independent activity of the state in the field of financial relations. Social development means not only the development of education, culture, health and other social needs, but also the structure of social relations in society. It is therefore not advisable to link fiscal policy solely to economic policy.

The policy covers all areas of state activity. Depending on the areas of social relations that are the object of political influence, we are talking about economic or social, cultural or technical, budget or credit, domestic or foreign policy.

Fiscal policy has a self-sustaining independent significance and is at the same time an important tool for implementing public policy in any area of social activity. It does not matter in principle whether it is economic, social, military reform or international relations. Politics, political influence and political leadership consist of the following three elements:

- determine and set the main goal and specify the future and short-term tasks that need to be addressed in order to achieve the goals set for a certain period of society:

- Development of methods, tools and concrete forms of relations in which the set goals will be achieved in the short term, and the tasks for the near future and the future will be solved in a reasonable manner:

- selection and placement of personnel capable of solving the identified means, organizing the implementation of tasks.

Thus, fiscal policy is the definition of the solution of goals and objectives aimed at the process of formation, distribution and redistribution of social wealth to meet the specific needs of reproduction and to provide the process of continuous reproduction with financial resources.

Fiscal policy is interpreted as a specific activity of public authorities related to the use of financial relations by the state to perform its functions. Such an interpretation combines several risks. changes, transforms. For example, government intervention in the country's economy, equalization of living standards, socio-economic conditions, and a number of other issues that define the functions and responsibilities of the state are still under discussion. The use of finance only as a means of performing the functions of the state creates a conflict between the interests of public authorities, local governments and other actors in the financial system, the population of the country and businesses.

From the above, we draw the following three logical conclusions:

First, fiscal policy should be not only an instrument for the achievement of one or another goal of self-interested authorities, but also a means of solving the socio-economic problems of society;

Second, the fiscal policy of the state should take into account the interests not only of the state authorities, but of all actors in the financial system;

Third, it is necessary to distinguish between public fiscal policy and fiscal policy of public authorities and fiscal policy of public authorities.

Thus, it can be concluded that public fiscal policy should be considered as part of the state socio-economic policy to ensure the growth of financial resources in a balanced (proportional) manner at all levels of the financial system of the country. Foreign experience shows that denying the need for balanced growth of financial resources leads to the degradation and destruction of the economy, the degradation of the country's financial system.

The most important feature of fiscal policy is that it should be focused on the development of the country's productive forces and its continuous impact on economic success. Such a policy can ensure the well-being of the population, increase the source of public revenue and give the highest results in relation to the financial economy. By focusing on this, it is possible to determine the following main objectives of fiscal policy: the creation of financial conditions for socio-economic development of society, improving the living standards and quality of life.

If we are talking about the financial policy of enterprises, it means the business-oriented activities of the managers of the financial management of the enterprise, aimed at doing business. The purpose of the financial policy of the enterprise is:

- avoidance of bankruptcy of the enterprise in a competitive environment;
- avoidance of major financial failures and bankruptcy;
- maximizing the market value of the enterprise;
- increase production and sales;
- profit maximization;
- cost minimization;
- ensuring profitable operations, etc.

The priority of one or another goal of the financial policy of the enterprise is determined, first of all, in accordance with the goals of doing business. Use appropriate financial mechanisms to achieve the set goal.

Thus, the implementation of the task of ensuring the sustainable mobilization of budget revenues as a result of the implementation of tax policy is of fundamental importance. Fulfillment of this task will strengthen the financial position of the state, create a financial basis for the timely implementation of the obligations imposed on the state, there will be no problems in the continuous financing of the budget, the state will be able to perform its functions fully and on time.

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