

Yashil

IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

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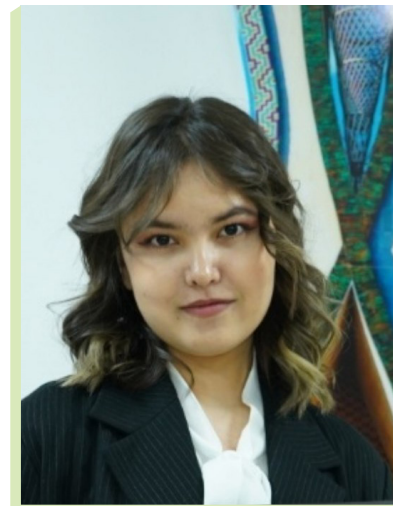
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ANALYSIS OF THE INFLUENCE OF MACROECONOMIC INDICATORS ON STATE BUDGET TAX REVENUE



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Abstract: This article analyzes the influence of macroeconomic factors on the tax revenues of the budget using the example of the state budget. Generalization, grouping, logical and comparative methods of analysis, comparative analysis, statistics, perspective forecasting, and grouping methods of economic reality processes are widely used in the research.

The composition and forms of the state budget revenues, the weight of growth, and their influence are briefly mentioned in the literature review. Factors affecting changes in state budget revenues have been identified, and their statistical indicators have been studied. Based on the studies, some theoretical views were put forward.

Descriptive statistics of the state budget revenues of the Republic of Uzbekistan, the country's gross domestic product, and a number of other macroeconomic indicators were formed, and their correlation coefficients were determined.

The impact of indicators such as the number of items in the economy, the number of production enterprises on the tax revenues of the budget was studied through econometric modeling, and conclusions were drawn.

Key words: budget, state budget, state budget revenues, tax, taxable income, economy, employment, entrepreneurship, capital.

Annotatsiya: Ushbu maqolada davlat budjeti misolida makroiqtisodiy omillarning budjetning soliq tushumlariga ta'siri tahlil qilinadi. Tadqiqotda iqtisodiy voqelik jarayonlarini umumlashtirish, guruhlash, mantiqiy va qiyosiy tahlil usullari, qiyosiy tahlil, statistik, istiqbolli prognozlash, guruhlash usullaridan keng foydalaniladi.

Davlat budjeti daromadlarining tarkibi va shakllari, o'sish salmog'i, ta'siri haqida adabiyotlar sharhida qisqacha to'xtalib o'tilgan. Davlat budjeti daromadlarining o'zgarishiga ta'sir etuvchi omillar aniqlanib, ularning statistik ko'rsatkichlari o'rganildi. Tadqiqotlar asosida ba'zi nazariy qarashlar ilgari surildi.

O'zbekiston Respublikasi Davlat budjeti daromadlari, mamlakat yalpi ichki mahsuloti va boshqa bir qator makroiqtisodiy ko'rsatkichlarning tavsifiy statistik ma'lumotlari shakllantirilib, ularning korrelyatsiya koeffitsientlari aniqlandi.

Iqtisodiyotdagi moddalar soni, ishlab chiqarish korxonalari soni kabi ko'rsatkichlarning budjetning soliq tushumlariga ta'siri ekonometrik modelashtirish orqali o'rganilib, xulosalar chiqarildi.

Kalit so'zlar: budjet, davlat budjeti, davlat budjeti daromadlari, soliq, soliqqa tortiladigan daromadlar, iqtisodiyot, bandlik, tadbirkorlik, kapital.



Аннотация: В данной статье анализируется влияние макроэкономических факторов на налоговые доходы бюджета на примере государственного бюджета. В исследованиях широко используются обобщение, группировка, логико-сравнительный методы анализа, сравнительный анализ, статистика, перспективное прогнозирование, методы группировки процессов экономической действительности.

В обзоре литературы кратко упоминаются состав и формы доходов государственного бюджета, вес роста и их влияние. Выявлены факторы, влияющие на изменение доходов государственного бюджета, и изучены их статистические показатели. На основе исследований были высказаны некоторые теоретические взгляды.

Сформирована описательная статистика доходов государственного бюджета Республики Узбекистан, валового внутреннего продукта страны и ряда других макроэкономических показателей, определены их коэффициенты корреляции.

С помощью эконометрического моделирования изучено влияние таких показателей, как количество объектов экономики, количество производственных предприятий, на налоговые поступления в бюджет и сделаны выводы.

Ключевые слова: бюджет, государственный бюджет, доходы государственного бюджета, налог, налогооблагаемый доход, экономика, занятость, предпринимательство, капитал.

ENTER

Current issues and existing problems arising as a result of strengthening macroeconomic stability in our country, becoming the main reformer of the state in the transition to a market economy, and economic processes, the integration of the economy with digital technology, artificial intelligence and environmental actions, the increase in the budget deficit, to reform the financial system in order to eliminate the year-by-year increase in foreign debts, the lack of qualified young personnel in the economic and financial system, the lack of transparency in budget-related operations, the lack of ensuring the independence of the powers of local bodies, local budget bodies, and other financial problems, there is a need to strengthen its improvement in terms of content and quality based on the requirements of the time, taking a model from the experiences and practical results of developed countries.

In the center of the changes being carried out in connection with the reform of state finances, the process of formation, distribution, and redistribution of state budget revenues and the more effective use of its funds, identification and strengthening of the factors affecting the reduction of the budget deficit, compliance with the budget system disciplines, and through the above, there are issues of increasing the role of the state budget in strengthening the socio-economic development of the country.

In this case, the main part of the state budget income is the share of taxable income, and the form of effective implementation of the budget-tax policy is to strengthen the well-being of the population, ensure economic stability, and foster the rapid development of small businesses and private entrepreneurship under the framework of the reforms that the state is carrying out in the social and economic sphere. embodies the achievement of the goal of creating broad opportunities. In particular, measures to further reduce the tax burden on the economy, simplify the taxation mechanism, and improve tax administration are aimed at this goal.

Therefore, the President of the Republic of Uzbekistan, Sh.M. Mirziyoyev, refers to the tax-budget policy and says: "Strictly following the tax-budget policy, fulfilling the social obligations of the state, the amount of wages, pensions, allowances, and scholarships, financing large investment projects, and strengthening the country's defense capabilities—this is the most important implementation of important tasks. First of all, the Ministry of Finance currently creates conditions for the full formation of market relations in front of the tax system of our country, as well as providing the state budget with funds and supporting priority economic activities through tax support"¹.

We all know that in our country, the share of indirect taxes in the share of state budget revenues is much greater than other types of taxable and non-taxable revenues. In particular, direct taxes made up 23.2% of state budget revenues in 2017, and indirect taxes made up 52.6%. Changes in the budget and tax policy until 2023, including the annual income in the decree No. PF-5468 "On the concept of improving the tax policy of the Republic of Uzbekistan" adopted by the President of the Republic of Uzbekistan on June 29, 2018 1 transfer of enterprises and firms whose income exceeds a billion soums or reaches the specified threshold amount during the year to pay general fixed taxes; cancellation of tax benefits for civil servants in terms of income tax will cause an increase in the share of income from direct taxes in the income of the state budget and It's done.

However, according to statistics provided by the Ministry of Economy and Finance, the share of indirect tax revenue and direct tax revenue in the state budget revenues was 34.9 and 34.0 percent in 2020, 2022, and

¹ Mirziyoyev Sh. "Tanqidiy tahlil, qat'iy tartib-intizom va shaxsiy javobgarlik – har bir rahbar faoliyatining kundalik qoidasi bo'lishi kerak". T.: "O'zbekiston"-2017 y.- 104 b.



2023, respectively. The share of indirect taxes in state budget revenues increased. In particular, 35.3 percent in 2022, 35.9 percent in 2023, and direct taxes covered 31.9 and 31.5 percent, respectively.

If we take from the world's experience, the large share of direct taxes in the state budget revenues of developed countries indicates that the country's economy is highly developed. For example, the fact that the share of indirect taxes in the share of budget revenues in the USA covers an average of 10-15% indicates that the economy is well developed.

LITERATURE REVIEW

It is known to everyone that the tasks of the state budget in ensuring the further improvement of the socio-economic condition of the state population, the systematic development of the state's financial policy, the strengthening of macroeconomic stability, the independence of local bodies and governments, and the transparent performance of the tasks assigned to such a sector, mainly in increasing their income, are general economic and depend on financial factors. For example, according to A. Godin and other economists, "the budget is a form of formation and spending of funds intended to financially ensure the functions and duties of the state and local authorities"².

Therefore, when drawing up the financial plan of the state budget, it is necessary to take into account its income and internal and external economic factors affecting it to form, distribute, and redistribute the funds necessary for the performance of the tasks set for the state and local authorities. includes the distribution process. In particular, the Russian economist gave the following definition: "We can interpret the concept of "budget income" as a complex of all relationships that arise in the process of attracting funds to the budget. For example, in accordance with the budget, tax, and customs legislation, a part of the national income is taken from economic entities and citizens at the discretion of the state power, under the condition of non-return"³.

Depending on the amount charged to the budget, we can divide budget revenues into two large groups: taxable and tax-free budget revenues. This grouping of budget revenues has always been the cause of debate among economists. Therefore, "today, there is no clear, unified concept for determining whether budget revenues belong to the tax or non-tax type"⁴. In terms of budget revenues, they are quite numerous and diverse. N. Shevelyova expressed the opinion that "such diversity of budget revenues creates the need to classify them in the budget"⁵.

When analyzing the share of tax revenues and non-tax revenues in the state budget revenues, the higher the share of tax revenues and the main and average fixed amount of funds intended for the implementation of state budget expenditures, the more specific the planned result for the period of one year is determined based on factors. For this reason, local economists A. Vakhobov and A. Jo'rayev emphasized the importance of taxes in the state budget revenues: "Until now, there is no other way of forming the financial resources necessary for the performance of the functions of the state other than taxes in the world, not used in practice. So, as long as there is a state as a dominant power, taxes are used as a method of financing. It is known that the economic life of society consists of very complex economic phenomena, and this complexity directly affects taxes. This situation calls for a deep understanding of the economic essence of taxes"⁶.

S. Pepelyayev gave a detailed definition of the concept of tax: "Tax is the compulsory, unilateral, objective, non-returnable, state coercion of alienation of property of individuals and legal entities in order to ensure the solvency of public authorities. and it is the only form established by the law that does not have the nature of punishment or contribution"⁷, he expressed his opinion.

D. Chernik emphasized that "taxes reflect mandatory fees collected by the state from economic subjects and citizens at legally established rates"⁸.

S. Gataulin answers the question "What are taxes and why are they needed?" as follows: "Taxes are the main source of state expenditures, a tool that regulates the economy and stabilizes incomes"⁹.

2. Годин А.М., [и др.] Бюджетная система Российской Федерации: учеб. /— 4е изд., испр. и доп.—Москва : Дашков и К, 2007.— 568 с.(с.10).

3. Селюков А. Д. Финансовое обеспечение местного самоуправления: проблемы правового регулирования. —М.: Нац. ин-т бизнеса, 2003. (С. 169).

4. Артемов Н. М., Ячменев Г.Г. Правовое регулирование неналоговых доходов бюджетов: учеб. пособие.— М.: Элит, 2008. — 376 с. (С. 7).

5. Шевелёва Н. А. Бюджетная система России: опыт и перспективы правового регулирования в период социально-экономических. — СПб. : Издат. дом С.-Петерб. гос. ун-та; Изд-во юрид. фак. С.-Петерб. гос. ун-та, 2004. —280 с (С.77)

6. Vaxabov A.V., Jo'rayev A.S, Soliqlar va soliqla tortish. Oliy o'quv yurtlari talabalari uchun darslik; O'zR Oliy va o'rta maxsus ta'lim vazirligi. —Т.: "Iqtisod-Moliya", 2018.—408 b.

7. Пепеляев С.Г. Основы налогового права. —М.: 1995. —С.24

8. Черник Д.Г. Налоги в рыночной экономике Журнал "Финансы", 1992, №3, С.19

9. Gataulin Sh.R, Soliqlar va soliqla tortish. —Т.: "Iqtisodiyot va huquqi dunyosi", 1996. —18-bet.



Some economists tried to describe taxes as a means of distribution and redistribution of national income: "Taxes are a form of taking a part of national income at the disposal of the state in the process of distribution and redistribution"¹⁰.

However, these comments cannot fully explain the specific task and purpose of the tax system. Taxes, as an economic relationship, cannot provide examples for the object of this relationship, regardless of the fact that taxes are the main source of state budget revenues and an important tool for managing the economy.

The opinions of the local economist O. Olimdzhanov are the most acceptable among the definitions given to taxes: "Taxes are collected from individuals and legal entities in the amount and time set by the law in order to satisfy the state and society's need for funds. They are fees that are compulsorily levied at the discretion of the state"¹¹.

Therefore, in order for the state to fulfill its tasks and functions, it is necessary to properly organize the system of taxable income in its budget revenues, to avoid complex types of taxes, and to ensure that it is open to individuals. For this, it is appropriate to analyze the trends of changes in the factors affecting tax revenues, including macroeconomic indicators such as the number of jobs in the economy, the number of enterprises, and the volume of investments in fixed capital.

METHODOLOGICAL RESEARCH

In this article, generalization, grouping, logical and comparative methods of analysis, comparative analysis, statistics, perspective forecasting, and grouping methods are widely used.

ANALYZE

State budget revenues are an important part of the state budget for fulfilling its tasks and functions. In the development of budget revenues, tax revenues are provided with funds intended for the performance of the state's functions but also cause the development of entrepreneurship, foreign investments, and other various economic relations, which cause an increase in budget revenues.

Strict adherence to the tax policy, fulfillment of the state's social obligations, the amount of wages, pensions, allowances, and scholarships, financing of large investment projects, and strengthening of the country's defense capabilities—the implementation of these most important tasks is determined, first of all, by the efficiency of its activities¹².

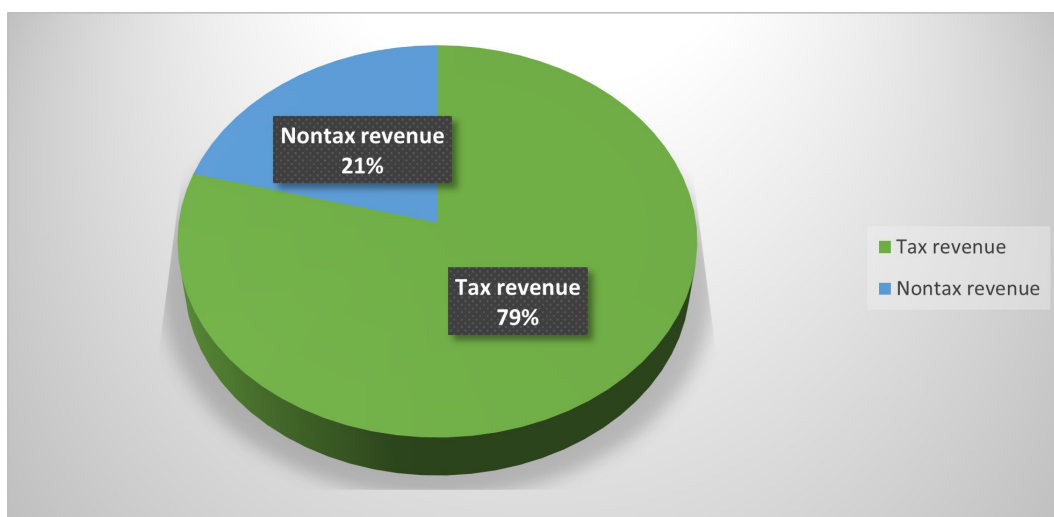


Figure 1: The share of taxable and tax-free revenues in the state budget revenues of the Republic of Uzbekistan in 2022¹³

10 O'Imasov A., Sharifxo'jayev M. Iqtisodiyot nazariyasi. –T.: "mehnat", 1995. –377-bet.

11 Olimjonov O. Bozor iqtisodiyotiga o'tish davrida soliq siyosati. –"Hayot va iqtisod" jurnali, 1992.

12 O'zbekiston Respublikasi Prezidenti Sh. M. Mirziyoyevning Mamlakatimizni 2016-yilda ijtimoiy-iqtisodiy rivojlantirishning asosiy yakunlari va 2017-yilga mo'ljallangan iqtisodiy dasturning eng muhim ustuvor yo'nalishlariga bag'ishlangan Vazirlar Mahkamasining kengaytirilgan majlisidagi "Tanqidiy tahlil, qat'iy tartib-intizom va shaxsiy javobgarlik–har bir rahbar faoliyatining kundalik qoidasibo'lishi–kerak" mavzusidagi ma'ruzasi. –Toshkent, 2017.

13 It was prepared by the author based on the information from the website of the Ministry of Economy and Finance of the Republic of Uzbekistan.



In particular, the main directions for improving the budget and tax policy in 2018 were formulated by the President of the Republic of Uzbekistan on the basis of the priority tasks defined in the Strategy of Actions on the five priority directions of the development of the Republic of Uzbekistan in 2017–2021 and meant the following:

- increasing the competitiveness of the economy; maintaining macroeconomic balance and stable economic growth;
- ensuring the balance of the state budget while maintaining the social orientation of expenses;
- improving inter-budget relations aimed at strengthening the income part of local budgets;
- further increasing the role of local bodies in the formation and execution of local budgets, etc.

In particular, in 2022, 79 percent of the state budget funds of the Republic of Uzbekistan consisted of tax revenues. Therefore, in most of the studies on increasing state budget revenues, the main emphasis was on tax revenues and their increase.

In our research, we also perform an econometric analysis that assesses the impact of economic changes on the tax revenues of the state budget. Based on the data in Table 1, we will perform modeling that evaluates the influence of the number of people employed in the economy of our country (E) and the number of active enterprises operating in our republic (F) on the state budget revenues.

Table 1: Some macroeconomic indicators of the Republic of Uzbekistan¹⁴

Years	Tax revenues of the state budget (R), in billion soums	Number of enterprises (F), in units	Number of employees (E), thousand people
2006	3800,8	137303	10492,5
2007	4629,8	148779	11299,2
2008	6588,0	173595	11603,1
2009	10421,4	181511	11929,5
2010	13221,0	200951	12286,6
2011	16746,8	214084	12541,5
2012	21295,6	228736	12223,8
2013	26223,0	229177	12523,3
2014	31730,6	241201	12818,4
2015	36493,2	246687	13058,3
2016	41043,4	257758	13298,4
2017	49681,0	268428	13520,3
2018	79099,0	285531	13273,1
2019	112165,4	323517	13541,1
2020	132938,1	398133	13236,4
2021	164799,4	475197	13538,9
2022	201893,8	528929	13796,2
2023	231700,0	650358	20740,0

So, in our research, we define the state budget revenues as R, the factor symbols as the number of employees in the economy as E, and the number of enterprises as F.

¹⁴ It was prepared by the author based on the data of the Open Budget Portal of the Republic of Uzbekistan and the official website of the Statistics Agency..



Table 2: Descriptive statistics of observations used for 2006-2022

Variable	Obs	Mean	Std. Dev.	Min	Max
R	18	65803.91	72130.59	3800.8	231700
F	18	288326.4	139223.9	137303	650358
E	18	13095.59	2104.803	10492.5	20740

It can be seen from the descriptive statistics of the data that the number of observations in this study is 11. The lowest amount of R is 3800.8 billion soums, the highest amount is 231700.0 billion soums, the minimum of E is 10492.5 thousand people, the maximum is 20740.0 thousand people, the minimum of F is 137303, and the maximum is 650358 people.

At the initial stage of our analysis, we analyze the correlation coefficient of the data in Table 1 of the state budget revenues (R) with the number of items (E) and the number of enterprises (F).

Table 3 shows that the correlation of state budget revenues (R) with the number of items (E) is 0.7726, the correlation with the number of enterprises (F) is 0.9841, and budget revenues with both factors are strongly correlated. RI is connected.

Table 3: The matrix of correlation coefficients of the indicators used for the years 2006-2022

	R	F	E
R	1.0000		
F	0.9841	1.0000	
E	0.7726	0.8404	1.0000

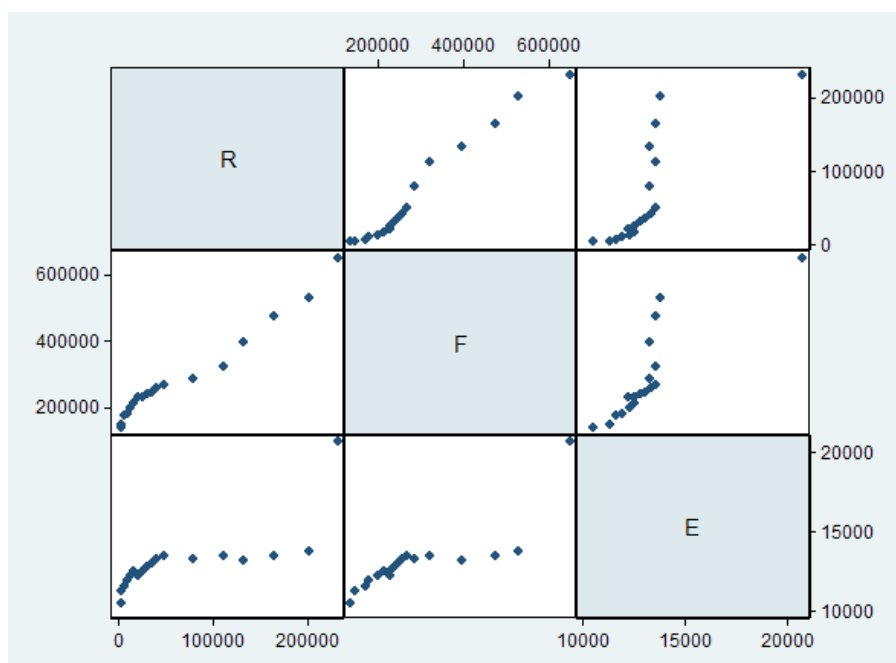


Figure 2: Correlation of the state budget with factors affecting tax revenues

RESULTS

We create an econometric model of the interdependence of changes in the number of jobs (E) and the number of enterprises (F) in the economy on changes in the volume of taxable income (R). According to the inductive analysis of this model, the indicator representing the statistical significance of the above model (R-value (F)) is less than 0.05, therefore this model is statistically significant. The relationship between the independent variables (E and F) and the coefficients indicating the effect on the independent variable are also less than 0.05 and statistically significant (Table 4).

**Table 4:** The regression equation of the effect of the number of jobs in the economy and (E) the number of enterprises (F) on the tax revenues of the State Budget

Source	SS	df	MS	Number of obs	=	18
Model	8.6562e+10	2	4.3281e+10	F(2, 15)	=	344.19
Residual	1.8862e+09	15	125746895	Prob > F	=	0.0000
				R-squared	=	0.9787
				Adj R-squared	=	0.9758
Total	8.8448e+10	17	5.2028e+09	Root MSE	=	11214

R	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
F	.5907409	.0360479	16.39	0.000	.5139065	.6675752
E	-6.36432	2.384421	-2.67	0.018	-11.44659	-1.282047
_cons	-21177.76	23335.01	-0.91	0.378	-70915.16	28559.63

The coefficient of determination (adjusted R-squared) of the created equation is equal to 0.9758, and the changes in the number of items (E) and the number of goods (F) in the economy can explain the volume of taxable income and income 97 losses. The non-autocorrelation condition of the Darbin-Uson statistics when calculating the statistical table at the 5 percent level is $1.14 < DW < 3.73$. The Darbin-Watson statistic represents the desired interval.

It was found that the residuals were normally distributed. The econometric correlation between the number of items in the economy (E) and the number of results (F) on the appropriation of taxable income (R):

$$SD = 0.5907 \cdot F - 6.3643 \cdot E - 21177.76 + e$$

Here: R: tax revenues of the state budget, billion soums;

E: the number of jobs in the economy, thousand people;

F: the number of enterprises, units e. unaccounted factors

Note: This model was obtained as a result of calculations in the Gretl software complex. According to the model, an increase (decrease) of E (the number of enterprises in the economy) by 1,000 people, a decrease (increase) of R (taxable income of the state budget) by 6.3643 billion soums, and F (the number of enterprises) An increase (decrease) of 1 means that R (taxable income of the state budget) will increase (decrease) by 0.5907 billion soums.

Controversy. A general summary of the model:

- An increase in jobs and employment in the economy leads to an increase in state budget revenues;
- An increase in the number of enterprises causes an increase in the tax revenues of the state budget;

CONCLUSION

The state budget for increasing the real incomes, standard of living, and quality of the population, creating all conditions and opportunities for the young population, including education, health care, sports, and other areas, economic and social development of the country's regions, and the development of macroeconomic stability can be achieved through the formation and proper distribution of income. Therefore, by fundamentally reforming the formation of tax revenues, which occupy a large share in the structure of state budget revenues, existing problems with tax revenues, the fact that tax rates have become an unclear and complex system due to the stratification of tax rates, low transparency and integration with digital technologies, etc., should be eliminated.

In addition, the correct formation of tax revenues and the development of various special and additional laws will help to increase the share of this type of income and ensure the competitiveness of the country's economy with developed countries. In particular, in order to increase the share of tax revenues as a result of the increase in the level of employment of the population and enterprises, small businesses, and private entrepreneurship in our republic, the stability of the macro- and micro-economy is achieved through the financial and social protection of the population and the economic relations arising from this activity.

From the above, we can conclude that taxes are the most important factor in the performance of the functions and tasks of the state, and the government of each state achieves economic development and social welfare by perfecting this system.



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