

Yashil IQTISODIYOT va TARAQQIYOT

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- 08.00.01 Iqtisodiyot nazariyasi
- 08.00.02 Makroiqtisodiyot
- 08.00.03 Sanoat iqtisodiyoti
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- 08.00.17 Turizm va mehmonxona faoliyati



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IMPROVING THE EFFECTIVE USE OF LOCAL TAXES AND LEVIES IN TASHKENT CITY

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Abstract: This study investigates the methodologies and outcomes associated with the optimized collection, management, and allocation of local taxes and levies, using Tashkent City as a case study. By examining initiatives aimed at digitalizing tax collection processes, enhancing transparency and accountability, earmarking funds for local projects, engaging stakeholders in budgetary decisions, and stimulating economic growth through tax incentives, the paper delineates a framework for improving the efficiency of local tax usage. The research findings suggest that such comprehensive approaches not only augment fiscal responsibility and public trust but also contribute significantly to regional development and citizens' quality of life.

Key words: Local taxes and levies, fiscal management, Tashkent City, transparency, public engagement, economic growth, tax incentives, digitalization.

Annotatsiya: Ushbu tadqiqot mahalliy soliqlar va yig'implarni optimallashtirilgan holda yig'ish, boshqarish va taqsimlash bilan bog'liq metodologiyalar va natijalarni o'rganadi, bunda Toshkent shahridan misol sifatida foydalaniladi. Hujjatda soliq yig'ish jarayonlarini raqamlashtirish, shaffoflik va hisobdorlikni oshirish, mahalliy loyihalar uchun mablag' ajratish, manfaatdor tomonlarni byudjet qarorlarini qabul qilishda jalb qilish va soliq imtiyozlari orqali iqtisodiy o'sishni rag'batlantirishga qaratilgan tashabbuslarni o'rganib chiqib, mahalliy soliqlardan foydalanish samaradorligini oshirish asoslarini belgilab beradi. Tadqiqot natijalari shuni ko'rsatadiki, bunday kompleks yondashuvlar nafaqat fiskal mas'uliyat va jamoatchilik ishonchini oshiribgina qolmay, balki mintaqaviy rivojlanish va fuqarolarning hayot sifatiga ham sezilarli hissa qo'shadi.

Kalit so'zlar: Mahalliy soliqlar va yig'implar, fiskal boshqaruv, Toshkent shahri, shaffoflik, jamoatchilik ishtiroki, iqtisodiy o'sish, soliq imtiyozlari, raqamlashtirish.

Аннотация: В этом исследовании изучаются методологии и результаты, связанные с оптимизацией сбора, управления и распределения местных налогов и сборов, на примере города Ташкента. Рассматривая инициативы, направленные на цифровизацию процессов сбора налогов, повышение прозрачности и подотчетности, выделение средств на местные проекты, вовлечение заинтересованных сторон в принятие бюджетных решений и стимулирование экономического роста посредством налоговых льгот, в документе очерчены рамки для повышения эффективности использования местных налогов. Результаты исследования показывают, что такие комплексные подходы не только повышают финансовую ответственность и общественное доверие, но также вносят значительный вклад в региональное развитие и качество жизни граждан.

Ключевые слова: Местные налоги и сборы, финансовое управление, город Ташкент, прозрачность, участие общественности, экономический рост, налоговые льготы, цифровизация.

INTRODUCTION

The efficient collection and utilization of local taxes and levies stand as pivotal components for regional development, infrastructure enhancement, and the provision of public services. However, the lack of optimized collection processes, transparency, and public engagement often undermines the efficacy of tax usage. This paper aims to explore multifaceted strategies to bolster the effectiveness of local tax utilization with a focus on Tashkent City, Uzbekistan. Implementing digital technologies for tax collection, fostering a transparent financial environment, earmarking revenues for development projects, involving citizens and businesses in financial decision-making, and incentivizing economic advancement present viable pathways to achieving this goal. Through qualitative analysis of Tashkent's approach to fiscal management, this study contributes to the broader discourse on improving local governance and economic policy.



Local taxes and levies are crucial financial resources that can significantly contribute to the development and improvement of regions. Tashkent, the capital city of Uzbekistan, represents an exemplary case of how local governments can enhance the management and utilization of these resources for the city's growth and residents' well-being. This article explores practical strategies and recommendations for improving the effective use of local taxes and levies in regions, illustrated through the context of Tashkent.

- **Optimizing Tax Collection Processes.** One initial step towards improving the use of local taxes is optimizing collection processes. In Tashkent, enhancing digital infrastructure has proven beneficial. The introduction of electronic tax collection systems minimizes manual handling, reducing errors and evasion risks. Simplifying the tax payment process for local businesses and residents through user-friendly online platforms can increase compliance rates. Furthermore, these systems enable better monitoring and forecasting of tax revenues, allowing for more effective financial planning.

Improving the collection processes of local taxes and levies is fundamental to enhancing the fiscal health and administrative efficiency of any region. For Tashkent City, the capital of Uzbekistan, optimizing these processes has been pivotal in ensuring steady revenue streams that facilitate public service delivery and infrastructural development. This section explores the strategies implemented to refine tax collection mechanisms, addressing the technological, procedural, and legislative aspects.

- **Technological Advancements.** One of the most significant strides Tashkent has made is in adopting and integrating digital technologies into the tax collection system. The establishment of an online tax portal offers a one-stop solution for taxpayers, simplifying the process of tax filing and payment. This digital transition not only minimizes physical paperwork but also reduces the time and resources spent by both taxpayers and the tax authorities. Technologies such as blockchain are also being explored for their potential to enhance the security and transparency of transactions, thereby reducing opportunities for fraud and evasion.
- **Streamlining Procedures.** In addition to technological upgrades, simplifying and streamlining tax collection procedures has been a focus. By revising outdated regulations and reducing bureaucratic hurdles, Tashkent has aimed to make tax compliance less cumbersome for individuals and businesses. This includes the introduction of clear guidelines and deadlines for tax submissions and payments, a standardized procedure for tax assessment, and a responsive system for addressing taxpayers' queries and concerns. The simplification of tax codes, making them more comprehensible to the layperson, further aids in compliance and reduces unintentional non-compliance.
- **Legislative Reforms.** Supporting these technological and procedural reforms are legislative changes designed to provide a robust framework for efficient tax collection. These include laws and regulations that mandate electronic filing for certain taxes, offer incentives for early payment, and enforce stricter penalties for evasion. Importantly, these legislative reforms are crafted in consultation with business communities and tax professionals to ensure they are pragmatic and conducive to a favorable economic environment. ^[3]
- **Training and Capacity Building.** Recognizing that technological and procedural enhancements require skilled human resources, Tashkent has invested in extensive training and capacity-building programs for tax officials. These programs are aimed at familiarizing officials with new technologies, improving customer service, and ensuring a deep understanding of tax laws and regulations. By enhancing the professionalism and expertise of tax officials, Tashkent aims to improve the efficiency of tax collection and foster a more positive relationship between taxpayers and the tax authorities.
- **Public Awareness Campaigns.** Parallel to streamlining processes and upgrading technologies, raising public awareness about tax obligations and the new, simplified procedures for tax payment is crucial. Tashkent has launched public awareness campaigns utilizing various media platforms to educate citizens and businesses about their tax obligations, the importance of timely tax payment, and the consequences of evasion. These campaigns also highlight the enhancements made to the tax collection system, demonstrating how these changes benefit taxpayers and contribute to the city's development.

Optimizing tax collection processes in Tashkent has involved a comprehensive approach, intertwining technological enhancements, procedural simplifications, legislative updates, capacity building, and public engagement. These efforts combinedly contribute to a more efficient, transparent, and taxpayer-friendly tax collection system. Such advancements not only improve local fiscal health but also build trust and cooperation between the government and its citizens, setting a benchmark for other regions aiming to optimize their tax collection processes.



- **Strengthening Financial Accountability and Transparency.** Establishing a culture of financial accountability and transparency is vital. In Tashkent, the local government has initiated public reporting of tax collection and expenditure. This involves publishing detailed reports on the allocation and spending of local taxes and levies. Such practices not only promote accountability but also foster public trust. Citizens are more likely to support and comply with taxation when they understand how their contributions are being utilized for communal benefits.
- **Earmarking Funds for Local Development Projects.** Effectively using local taxes means strategically investing in projects that directly enhance the region's quality of life. In Tashkent, earmarking funds from certain taxes for specific development initiatives has yielded positive outcomes. For example, dedicating a portion of property taxes towards urban infrastructure improvements ensures that those contributing to the city's coffers directly benefit from enhanced amenities and services. Similarly, allocating tourist taxes to cultural and historical preservation projects can stimulate local pride and boost tourism.
- **Engaging Stakeholders in Budget Decisions.** Active engagement with community members and local businesses in budgetary decisions is another approach Tashkent has employed to improve the utilization of taxes. By involving taxpayers in discussions about budget priorities and spending plans, the city administration can better align its fiscal policies with residents' needs and preferences. This participatory budgeting approach not only enhances the relevance of funded projects but also strengthens community support and cooperation.
- **Boosting Economic Development through Tax Incentives.** Finally, an effective strategy for improving local tax use includes offering tax incentives to stimulate economic growth. Tashkent has successfully used tax breaks and incentives to attract investments and encourage business development within its jurisdiction. These policies can lead to job creation, increased economic activity, and ultimately higher tax revenues. Well-designed tax incentives can be a win-win, fostering a vibrant economy while ensuring sufficient resources for public services and infrastructure.
- **Boosting Economic Development through Tax Incentives.** Tax incentives are a strategic tool used by governments worldwide to stimulate economic growth, attract investments, and encourage specific economic activities. Tashkent City has leveraged tax incentives to achieve multiple economic development goals, including promoting small and medium enterprises (SMEs), attracting foreign investment, and fostering innovation. This section delves into how tax incentives have been effectively used in Tashkent to boost economic development, illustrating the types of incentives deployed, their targeted sectors, and the outcomes of these policies.
- **Types of Tax Incentives Implemented.** Tashkent has introduced a variety of tax incentives tailored to different economic sectors and development goals. These include:
 - **Reduced Tax Rates:** Offering lower tax rates for specific industries or activities identified as crucial for the region's economic development, such as technology and green energy.
 - **Tax Holidays:** Granting new businesses a temporary exemption from certain taxes for a defined period, allowing them to reinvest initial earnings back into the business.
 - **Investment Tax Credits:** Allowing businesses to deduct a certain percentage of their investment in capital assets from their tax obligations.
 - **R&D Incentives:** Offering tax deductions or credits for expenditures on research and development to encourage innovation. ^[1]
- **Target Sectors and Activities.** The tax incentives in Tashkent are meticulously designed to support sectors that are pivotal to the city's strategic development agenda. Key target sectors include:
 - **Technology and Innovation:** Encouraging the development of tech startups and research institutions through tax incentives aims to position Tashkent as a regional hub for technology and innovation.
 - **Tourism and Hospitality:** Recognizing the potential of tourism for economic growth, incentives are provided to boost investments in hotels, recreational facilities, and cultural sites.
 - **Renewable Energy:** Promoting investments in renewable energy through tax incentives aligns with broader environmental goals and reflects a commitment to sustainable development.



- **Agriculture:** Supporting modernization and technological advancements in agriculture with tax incentives to ensure food security and promote export potential.
- **Outcomes of Tax Incentive Policies.** The implementation of tax incentives in Tashkent has yielded significant positive outcomes for the city's economy:
- **Increased Investment:** Both domestic and international investments have surged, particularly in the tech and tourism sectors, driven by compelling tax incentives.
- **Job Creation:** The growth of new businesses and the expansion of existing ones, stimulated by tax incentives, have led to substantial job creation across various sectors.
- **Innovation Boost:** Tax incentives for R&D activities have fostered an environment of innovation, resulting in the development of new products, services, and technologies.
- **Sustainable Development:** By focusing incentives on renewable energy and sustainable sectors, Tashkent is making strides toward achieving long-term environmental and economic sustainability.
- **Challenges and Considerations.** While tax incentives have proven beneficial, they present challenges that require careful management. These include ensuring that tax incentives do not erode the tax base to a point that affects public service funding and maintaining a balance between attracting investments and ensuring fair competition. Ongoing evaluation and adjustments to tax incentive policies are necessary to ensure they continue to meet their intended objectives without unintended negative consequences. ^[2]

Boosting economic development through tax incentives has been a key strategy for Tashkent City, demonstrating the effectiveness of carefully crafted fiscal policies in achieving specific economic objectives. By targeting crucial sectors for development and employing a range of incentive types, Tashkent has witnessed enhanced economic activities, innovation, and sustainable growth. However, the success of such incentives requires continuous monitoring and adaptation to ensure they deliver the intended benefits while safeguarding the city's fiscal health and economic fairness.

CONCLUSION

The case of Tashkent city exemplifies how local governments can improve the effective use of taxes and levies through strategic planning, transparency, community engagement, and incentives. By adopting these approaches, regions can not only optimize their financial resources but also foster sustainable development and enhance the well-being of their communities. It's a journey of continuous improvement, where the key to success lies in the effective management of resources and the active involvement of all stakeholders in the fiscal process.

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