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Legal basis of taxation of land resources in our country

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Abstract. In this article, taxation of land resources is an important component of the financial policy of economic development and formation of environmental stability. He studies the legal bases regulating the taxation of land resources in our country. By examining key legislation, regulations and policies, the abstract provides an overview of the legal framework governing the assessment and administration of land tax. In addition, he touches on the role of local authorities in land taxation, emphasizing their independence in adapting tax policies to regional needs. Mutual cooperation of central and local authorities in the distribution of land revenue is important in maintaining fiscal balance and ensuring fair distribution of resources. As the legal landscape evolves, ongoing review of these frameworks to ensure that land taxation is aligned with broader economic goals, social equity and environmental protection can promote economic growth and sustainable development of the sector.

Key words: Resource tax, land use tax, tax, budget policy, budget, tax administration, tax potential, regulatory analysis, positive analysis, tax burden, representative tax rate, average rate, tax reporting, tax revenues, tax benefits.

Enter. In world practice, an important integral part of the tax system is the tax policy aimed at regulating and encouraging the efficient use of natural resources. Of course, in the economic policy of most countries of the world, priority is given to the purposeful and effective use of important strategic natural resources that determine the economic development of the country in the interests of the national economy, on the other hand, wide attention is paid to the wide use of financial instruments to achieve this goal. The tax system emerges as one of the most important and effective financial instruments. Local business taxation refers to the taxation of businesses operating in a specific geographic jurisdiction, usually a specific country or region. This can include different types of businesses such as SMEs, corporations, partnerships and sole proprietorships.

Research methodology. Theoretical methods such as scientific abstraction, induction-deduction and observation, statistical analysis, vertical and horizontal analysis and methods are widely used in researching the stages and conceptual bases of tax reforms of advanced foreign countries in natural resources taxation in our country.

Analysis of literature on the topic

A.M. Amanov "the need to ensure uniformity in taxation of farms established and not established by legal entities and to take into account their incomes when taxing farms has been researched. Also, the



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issues related to the process of taxing the land of farmers and farms were studied as a separate object of research. [1].

According to T. Joraev, "unlike other types of taxes, resource taxes have the following characteristic: according to their economic essence, they are rent payments. In other words, it is a specific payment for the use of non-renewable natural, land and water resources, which is not related to the results of the activities of economic entities. [2].

According to the economist F. Bozorov, "In the conditions of economic liberalization and deepening of market relations, the important directions of the tax system should be strengthened to the issues of improving the income structure by increasing the tax on natural resources and property and the share of taxes collected from individuals." [3].

According to O. Abdurakhmanov, even in the conditions of the market economy, the state collects the main part of the funds necessary for the implementation of its internal and external tasks, various social, economic and political measures at the expense of taxes. taxes direct the business activities of taxpayers, encourage their efforts to use natural resources effectively [4].

E. Gadoev, V. Anoshkina, V. Rudakova "under the conditions of market relations, resource taxes are important in the land and subsoil use system. They have their own characteristics and are rent payments according to their economic essence. [5].

According to L. Pavlova, "the nature of rent payments is that their introduction should not be aimed at obtaining income from land resources, but should encourage the rational use of public property objects. Also, they are natural rent - a part of the product created by producers as a result of primary processing of land resources, use of land objects in agriculture and forestry, mining industry and other fields. Rent income is a gift of nature, it serves to develop the general infrastructure of the society, and every member of the society should use it equally." [6].

Professor J. Heinrich emphasizes that "the systematization of land taxes and their rates is interconnected with tax legislation, state laws, other laws related to the field, in particular, international laws. As a result, the area of taxation can be a regulatory area not only for tax law, but also for other areas of law. That is why he emphasizes that the rates of land tax and the influence of other legal documents in its introduction should be developed in proportion to them. [7].

P.Samuelson, W.Nordhous considered that it is necessary to apply their characteristics when revealing the nature of resource taxes. "Resource taxes have a number of unique features. These features are embodied in each of the natural resource taxes. A new tax on land rent will not cause any economic inefficiencies. Because an increase in the tax on economic rent will not change anyone's economic behavior. The behavior of the landowners does not change because of the limited supply of resources, the economy continues to operate after the introduction of the tax as it did before the introduction of the tax." [8].

Hobbes's political-philosophical work focuses on resource taxation and its accounting. According to him, resource taxes are the price to be paid for the people living in the regions and directly for the society and its peace.[9].

Analysis and results.

If the tax system covers all relations within the tax framework, the taxation system embodies existing economic and legal relations related to tax collection. In particular, legal frameworks are of great importance for the smooth and stable development of each country. From this point of view, the



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establishment of legislation taking into account the interests of taxpayers and the possibilities of the state budget in the taxation of land, the formation of its revenues, and the establishment of a fair and transparent procedure for determining the tax base has a special relevance.

Accordingly, in the tax policy of our country, the administration of the land tax is characterized by researching the legal basis of the effective and efficient use of land tax, serving to clarify the essence of economic and financial issues in the legislation.

In the practice of taxation of land, legal relations play a key role in determining the effective use of land by providing a solid legal basis for calculating and collecting taxes, ensuring fairness and accuracy in the tax system, encouraging compliance with tax legislation, ensuring effective tax administration, and preventing unfair treatment of land and determines the collection of sufficient revenue to fund public services and infrastructure development.

Also, according to the legal basis of land tax, the international legal framework also helps to protect people's financial and social rights, legal research helps to study, analyze and improve land tax. In addition, legal organizations were created to implement land tax and to help people use land wisely and best practices.

All this considered, the legal basis of land tax reveals an important role for the society in providing human life, health and household safety and providing environmental services.

Increasing the productivity of land depends to a large extent on treating it carefully and sparingly, and a set of measures aimed at improving it. At present, the lands intensively used in the agriculture of Uzbekistan, mainly the irrigated areas, really constitute the "Golden fund" of our republic, and the main part of the gross agricultural products is grown on them. As stated in the Constitution of the Republic of Uzbekistan, "Land, underground resources, water, flora and fauna, and other natural resources are national resources, they must be used wisely and are under state protection."¹

The fact that the Republic of Uzbekistan achieved independence, was declared an independent sovereign state and built a legal society, achieved independence in all aspects of regulating and developing land relations in its territory, made it possible to update and improve its laws. In the first years of independence in our country, a number of laws and their drafts were developed in order to ensure legal reforms in the land sector. In particular, the Land Code of the Republic of Uzbekistan, Laws on Land Cadastre and other laws aimed at the development and regulation of land relations on a legal basis, rational use and protection of land were adopted and approved by the Oliy Majlis.

The existence of public control in the use and protection of land is recognized in legal documents, and Article 84 of the Land Code stipulates that public organizations assist state bodies in the implementation of land control. This norm was strengthened by the Law of the Republic of Uzbekistan "On Environmental Control" adopted on December 27, 2013. . That is, the law defines the powers of citizens' self-government bodies in the field of environmental control, the rights and obligations of non-governmental organizations in the field of environmental control, and the rights and obligations of citizens in the field of environmental control.

Today, a number of laws and decisions are being developed in order to regulate the effective use of land plots and property objects by means of taxes. For example, the PF of the President of the Republic of Uzbekistan dated June 19, 2023 "On making changes to some documents of the President of the Republic of Uzbekistan in connection with the introduction of the institution of

¹ Ўзбекистон Республикаси Конституцияси., <https://lex.uz/docs/6445145>



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private ownership in relation to non-agricultural land plots and improving the legislation on the inviolability of property rights, as well as considering some of them as having lost their validity" Decree No. 99 is considered.

Decision of the Ministry of Economy and Finance, the Central Bank of the Republic of Uzbekistan, the Ministry of Agriculture of the Republic of Uzbekistan "On Amendments to Clause 4 of the Regulation on the Procedure for Transferring the Membership Fee of Farmers, Peasants and Land Owners to the Council of Farmers, Peasants and Land Owners of Uzbekistan", the decision of the Cabinet of Ministers of the Republic of Uzbekistan dated May 31, 2023, number 3121-1 "On approval of the regulation on the Government Commission on consideration of issues of changing the land fund categories of agricultural and forest fund land", dated May 30, 2023 "Recultivation of damaged lands", the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 222 "On measures to preserve the fertile layer of soil and organize its rational use", the President of the Republic of Uzbekistan dated April 29, 2023 "On measures to improve the system of production of products on the land areas of agricultural enterprises on the outskirts of the fields" Resolution No. 169 of April 12, 2023, in connection with the improvement of legal relations regarding the lease of agricultural land plots of the Cabinet of Ministers dated November 24, 2021 No. 709 Decree of the Cabinet of Ministers of the Republic of Uzbekistan on amendments and additions to the Decree No. 137 of the President of the Republic of Uzbekistan dated April 4, 2023 "On measures to increase employment in agriculture and effective use of land", not intended for Agriculture In connection with the simplification of the procedures for the privatization of land plots and leasing them through an electronic online auction, the Cabinet of Ministers' decision No. PQ-69 "On the privatization of land plots not intended for agriculture", on measures to implement the Law of the Republic of Uzbekistan dated 14.2022 Decision No. 685 of November 30, 2022 of the Cabinet of Ministers of the Republic of Uzbekistan on amendments and additions to Decision No. 71 of February 2022.

In particular, on the basis of the Law of the Republic of Uzbekistan dated December 24, 2018 "On Amendments and Additions to Certain Legislative Documents of the Republic of Uzbekistan in connection with the adoption of the main directions of tax and budget policy for 2019", Article 283 of the Tax Code was amended.

According to this, the land tax collected from legal entities for the construction objects, vacant buildings, structures not intended for living, as well as unused production areas, is paid at the increased rates based on the conclusion issued in accordance with the procedure established by law, and the Tax measures were taken to effectively use the land so that the benefits specified in the Code are not applicable to them.

Also, the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 71 of February 14, 2022 on measures to implement the Law of the Republic of Uzbekistan "On the Privatization of Land Plots Not Intended for Agriculture" of the President of the Republic of Uzbekistan "Ensuring equality and transparency in land relations, reliable protection of rights to land" and on measures to turn them into a market asset" of June 8, 2021 No. PF-6243, considered to be adopted in order to ensure the implementation of it, the State Tax Committee of the Republic of Uzbekistan, Davaktiv Agency, land tax rates collected from legal entities and individuals for land plots not intended for agriculture It was determined that the database will be integrated with "Yerhusiylasntirish" AAT according to the cadastral number.

Decision No. 22 of the Cabinet of Ministers of the Republic of Uzbekistan dated January 14, 2022



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"On the approval of normative legal documents regulating the implementation of monitoring works on agricultural land, land protection and land development activities" is also considered an important decision in regulating the rational use of land, and according to which the following were approved:

- Regulation on the procedure for monitoring works on agricultural land and arable land;
- Regulation on the procedure for implementation of state control over the protection of agricultural lands;
- the regulation on the procedure for the implementation of land preparation works on the lands intended for agriculture;
- The plan of measures to be implemented on the effective implementation of the activity of the state scientific-design institute "Uzdaveroylaha".²

In general, our research on the legal basis of land tax shows that the legal bases of land taxation are considered very important, and these bases are important for the effective use of land and land resources, protection from various environmental risks, protection of people's financial and social rights, and the creation of a good financial system. and promotes social progress and the elimination of injustice. In this sense, the creation of laws and programs to solve problems related to taxes is of urgent importance.

Conclusion and suggestion.

It is necessary to simplify the tax legislation and legal documents related to underground entrepreneurs and ensure their ease of use. Complex and confusing tax rules can create confusion and compliance issues for entrepreneurs. Therefore, it is necessary to streamline the tax legislation, eliminate redundancies, and provide clear guidelines for tax calculation and reporting. It is essential to ensure that the taxation of mineral resources entrepreneurs is fair and equitable. This can be achieved by introducing progressive tax rates that take into account the profitability and volume of underground operations. Differentiated tax rates based on the types and scope of activities on the ground help to create a level playing field and prevent excessive burdens on small entrepreneurs.

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²https://www.norma.uz/qonunchilikda_yangi/qishloq_hujaligiga_muljallangan_erlarda_monitoring_qanday_amalga_oshiriladi



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