

THEORETICAL ISSUES OF STATE BUDGET INCOME FORMATION OF THE COUNTRY

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ABSTRACT

in this article, State budget revenues are one of the elements of the general process of distribution and redistribution of the country's gross domestic (national) product, and they are of an intermediate (transit) nature. They arise as a result of the transfer of a part of the income and savings belonging to legal entities and individuals to the budget. The materialized content of the budget income is made up of the funds that have fallen to the state's discretion. The form of manifestation of this financial (budget) category consists of various taxes, payments, fees, duties and allocations that go to the budget.

ARTICLE INFO

Article history:

Received 05 Dec 2023

Received in revised form
03 Feb 2023

Accepted 23 Mar 2024

Keywords: state, budget, finance, tax, income, enterprise, organization.

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INTRODUCTION

Quantitatively, state budget revenues show the share of the state in the created (produced) gross domestic (national) product (national income). Their absolute size and weight are determined by the total size of the country's gross domestic (national) product (national income), political, economic, social, defense and other tasks facing the state at one time or another. In accordance with these, the amount of collection of funds and the forms and methods of their collection are determined in the state budget.

It is desirable that the process of budget revenue formation be based on the following principles:

- the collection of taxes in the budget should not lead to depletion of the resources of the country's national wealth;

- taxes should be equally distributed among those who pay them;

- that taxes do not affect the volume of working capital of producers;

- calculation of taxes in relation to net income;

- collection of taxes for the state should be as cheap as possible;

- the tax collection process should not crowd out the private sector;

- creating conditions for independent activity of subjects. That is, taking part of the funds belonging to the entities to the state budget should not have a negative impact on their independent development. When crossing the border, subjects lose their independence, accidents occur, the search for internal reserves

and the desire to ensure production growth slows down, the development of a secret economy begins;

- full or partial budgeting of incomes that have arisen regardless of the behavior and aspirations of the subjects. All income received without certain expenses should be transferred to the state. Under the influence of this principle, income received as a result of incorrect, illegal actions of the administration of entities (for example, violation of state standards, etc.) should also be included;

- budgeting the amounts exceeding the planned needs of the enterprise for production expansion and other purposes. This principle can be used in the organization of state budget revenues from the funds of state enterprises. It regulates the financial situation of state-owned enterprises and at the same time ensures the interests of the state in meeting social needs;

- ensuring the stimulating effect of the budget mechanism. The transfer of funds to the budget at the discretion of the subjects should encourage them to work effectively. In this case, the goal is not only to provide the state budget income quantitatively, but also to strengthen the effectiveness of payments to the interests of the labor teams operating in the enterprise, to the quality indicators of their activity;

- proportional participation in the formation of budget revenues. This principle is used in the formation of budget revenues at the expense of the population's funds, as a result of which a part is transferred to the budget depending on the level of the population's income.

Incomes of the state budget can be classified according to their sources, socio-economic character, form of ownership, type of taxes and fees, form of funds and methods of collecting them in the budget.

Revenues of the state budget are divided into the following groups according to their sources:

- taxable income;
- tax-free income;
- non-refundable (irrevocable) transfer of funds.

The composition of the budget's taxable income consists of national taxes and fees, local taxes and fees, customs duties, customs fees and other customs payments, state duties, penalties and fines in accordance with the tax legislation of the country.

Tax-free income includes:

- income from the use of state property (after taxes and fees paid in accordance with the legislation on taxes and fees);
- income from paid services provided by budget organizations (after taxes and fees paid in accordance with the legislation on taxes and fees);
- funds obtained as a result of the application of civil-legal, administrative and criminal measures, including fines, confiscations, compensations and funds received for the restoration of damages caused to state entities, as well as other funds compulsorily collected;
- income in the form of financial assistance (except budget loans and budget loans);
- other tax-free income.

The following forms of income can also be considered in the composition of budget income:

- funds received in the form of rent or in other forms as a result of temporary use of state property;
- funds received in the form of interest on the balance of budget funds in accounts in credit institutions;
- funds obtained from pledging or trust management of property belonging to the state;
- fee for using budget funds given to other budgets, foreign countries or other legal entities on the basis of reimbursement and payment;
- incomes in the form of profits corresponding to the contribution to the authorized capital of economic companies partially owned by the state or dividends on shares;
- part of the profit of state unitary enterprises (after taxes and fees paid in accordance with the legislation on taxes and fees);
- other income provided by the law, received as a result of the use of property belonging to the state.

One of the sources of filling the revenue part of the budget is the financial support received in the

form of grants, subsidies and subsidies at other levels in the budget system or in other forms of non-return and non-recovery of funds. Such financial assistance should be reflected in the income of the receiving budget. Non-refundable or non-renewable funds transferred from individuals and legal entities, international organizations and governments of foreign countries are also part of such budget revenues.

In current practice, state budget revenues are classified in the following order:

1. Direct (direct) taxes. They include tax on profits of legal entities; allocations to the State budget from the single tax payment for trade and catering establishments; allocations to the State budget from the single tax payment (together with micro-firms and small enterprises); includes taxes on the income of individuals and fixed taxes on the income of legal entities and individuals engaged in business activities.

2. Indirect (indirect) taxes. These taxes include value added tax; excise duty; customs duties; single duty payment from individuals; consists of a tax collected from individuals on the consumption of gasoline, diesel fuel and gas for vehicles.

3. Resource charges and property tax. Taxes and fees included in this group are property tax; land tax; includes a tax on the use of underground resources and a tax on the use of water resources.

4. Tax on capital gains.

5. Tax for beautification and development of social infrastructure.

6. Other income.

According to its socio-economic character, the revenues of the state budget can be divided into two groups:

- income from economic entities;

- receipts from the population.

According to the form of ownership, the revenues of the state budget can be in the following forms:

- income from the non-state sector;

- revenues from state farms;

- funds received from the population.

Each of the above-mentioned groups of budget revenues can also be divided into subgroups according to sources of revenues, types of payments, etc. For example, revenues from state enterprises include payments of state enterprises and organizations, revenues from the sale of state property, and revenues from services provided by state organizations. Funds coming to the budget from the population may consist of taxes and other voluntary payments. In turn, the income of the state budget assigned to each subgroup consists of a separate type of income. For example, the revenues transferred to the budget by state-owned enterprises include value added tax, excise taxes, income (profit) tax, and others. Also, the composition of revenues from state property consists of customs revenues, proceeds from the sale of ownerless and confiscated property, unclaimed cargo and mail, and property transferred to the state by inheritance. Revenues received for services provided by state organizations and institutions include fees charged by state vehicle inspections, fees for registration of trademarks, fees for state inspection of measuring instruments, fees for services provided to the public by judicial and arbitration bodies and notary offices, etc. enters.

Revenues of the state budget can be attracted in a compulsory or voluntary way. Compulsory revenue collection plays a decisive role in this. Discretionary payments include proceeds from the sale of government bonds and cash lotteries. Obligation in the formation of state budget revenues means that certain funds must be transferred to the budget by legal entities and individuals. Recognition of this or that payment as mandatory by law provides for the mandatory collection of unpaid amounts. This situation is of great importance for the implementation of the budget, and it is aimed at attracting funds to the budget in full and on time.

Revenues of entities can be obtained at the discretion of the State budget using two different methods:

1) tax methods;

2) faulty methods.

For tax methods, it is characteristic that funds are charged to the state budget in clearly defined

amounts and in predetermined periods. Collection of taxes is related to the distribution and redistribution of the country's gross domestic (national) product and national income. With their help, a part of the funds belonging to economic entities and the population is transferred to the state. Taxes include value added tax, excise duty, income (profit) tax, land tax, property tax and other taxes.

Impaired revenues are payments received from state-owned enterprises and organizations.

Funds that become state property and do not require return can also be revenues of the state budget. However, some payments may be transferred to the discretion of the state for temporary use. In this case, although the state spends the received funds, it is obliged to return these funds within the specified periods and in full. One of the manifestations of such budget revenues is the proceeds from the sale of government bonds. They can be conditionally included in the income of the state budget, only from the point of view of the income of the current year's budget.

Almost all revenues of the state budget do not have predetermined goals in terms of spending. They are put into the general fund and used in the usual way of financing. Only some of the budget revenues are earmarked for predetermined purposes. They can include social insurance contributions.

The sum of individual forms and types of taxes, fees, charges, duties and mandatory deductions forms a single system of state budget revenues. Incomes of the State budget from different subjects are interconnected, providing the needs of the whole state.

The composition and structure of state budget revenues is not permanent. They change in accordance with the development of the country and changes in the tasks before the state.

The effectiveness of the system of State budget revenues used in the national economy is directly dependent on the organization of the income of funds to the budget. This item includes:

- legal formalization of incomes related to the budget (taxes, payments, duties, deductions, etc.);
- the procedure for determining the size and terms of the income of funds;
- procedure for transferring income (payments) to the budget;
- accounting of income transferors to the budget;
- responsibility of those who transfer income to the budget;
- a system of measures aimed at ensuring timely and complete transfer of revenues to the budget;
- rights and obligations of tax authorities in collection of revenues to the budget.

In the development and implementation of the above, it is necessary to pay great attention to ensuring the rationality of interests between the state and those who pay revenues to the budget.

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