

## Specific Theoretical Principles of Regulating the Activities of Economic Subjects through Taxes

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**Abstract:** This article shows the theoretical basis of the rational use of tax mechanisms through the correct organization of tax policy in regulating the activities of economic entities on the basis of tax legislation.

**Keywords:** business entity, tax, tax policy, tax mechanism, tax system, tax burden.

In the current conditions, the development and liberalization of the country's economy, further improvement and implementation of economic reforms in the tax system, strengthening the regulatory function of taxes, development of small business entities and further strengthening of its position in the economy are becoming the most important issues of socio-economic development.

The President of the Republic of Uzbekistan, Sh.M. Mirziyoev, in his Address to the Parliament, currently recommends reducing the tax burden, creating more favorable conditions for doing business, ending the "hidden" economy, encouraging honest and honest taxpayers who are the backbone of the country's development, punishing those who operate secretly, and lowering tax rates. or elimination of some taxes through effective tax administration and ensuring budget stability, introducing the same fair tax regime for all at the expense of reducing the tax burden <sup>1</sup>.

In particular, in the research conducted by B.Ibragimov on improving the system of taxation relations, Amur Temur scientifically and theoretically justified the fact that the tax policy envisages collecting a fair amount of tax from the population and that the loss of the taxpayer's ability to pay can damage the constant amount of income to the state treasury. . It is also commendable that the scientist came to the conclusion that the theory and principles of taxation and tax administration were founded by European scientists 400 years ago by Amir Temur <sup>2</sup>.

Also, regarding the formation of the principle of fairness in the tax system, Z.Akhrorov states that despite the various scientific views on advanced taxation, tax benefits and other features of the tax system in the development of the tax system and the theory of taxation, equality is related to the same distribution of the tax burden among taxpayers. In this regard, who pays taxes and how much has always been decided on the basis of two main issues. Based on these ideas, the fairness of taxation was assessed through the criteria of ability to pay and the criteria of benefits granted by the state. This, in turn, led to different approaches to the concept of equality in taxation. Some argue that progressive taxation is the most fair, while others defend a proportional method <sup>3</sup>.

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<sup>1</sup>in 2019 our country development the most important priority duties about Uzbekistan Republic President to the Parliament Application . December 28 , 2018

<sup>2</sup>Ibragimov B.B. Tax administration: problems and solutions.//Monography. - T.: Publishing House, 2022. - p. 226.

<sup>3</sup>Akhrorov Z.O. Methodological foundations of the formation of the principle of fairness in the tax system. //Business-Expert. 2019. No. 5(137).

As a result of the tax policy conducted in Uzbekistan, tax relations create a basis for tax payers to operate in different forms of property, create a competitive environment, and create a basis for effective use of financial results.

It should be said that the tax policy of our country is implemented in relatively complicated conditions. The main reason for this is:

- lack of enterprises producing high resource-demanding and low-competitive products that substitute for imported goods in most sectors of the economy;
- lack of technological re-armament of enterprises of different forms of ownership by studying foreign experiences;
- the fact that the taxation mechanism is not among the world experiences;
- lack of attention of private entrepreneurs to their rights, that is, low level of legal culture and tax literacy;
- lack of adequate methods and material interest in managing the tax mechanism;
- Sufficient investment projects for enterprises

In the framework of tax policy, the rational organization of the tax mechanism is gaining importance.

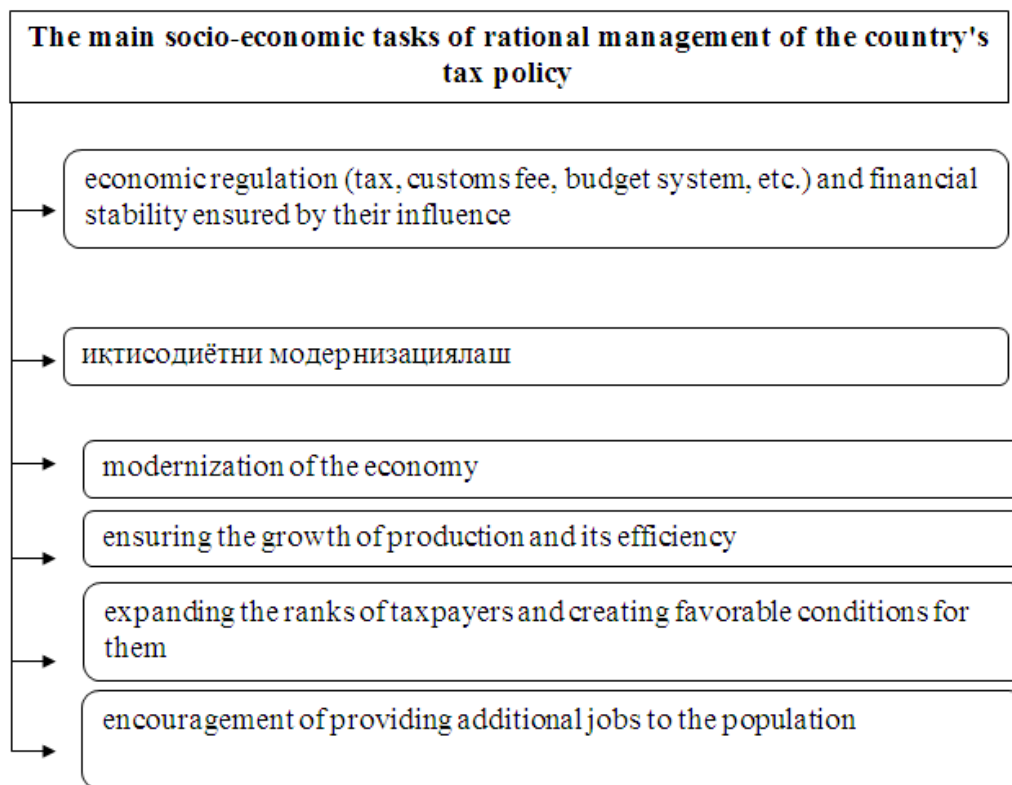
Russian economist I.A. According to Mayburov, the tax mechanism represents the system of legal norms and organizational measures that determine the procedure for managing the tax system of the country in order to ensure its existence. The foundation of the organization of the tax mechanism is the recognition of the country's tax-related legal documents, which determine the entities responsible for the implementation of the regulatory function of taxes, the sum of taxes and other mandatory payments, the composition of entities of tax relations, and the specific rules for the implementation of this mechanism<sup>4</sup>.

Here, it is reasonable to say that regulation through taxes focuses on aspects that determine the tax mechanism and its legal basis. It is not an exaggeration to say that the purpose of applying tax mechanisms in the regulation of taxes is always to create relief for taxpayers, and in the opposite cases, at least, attention is paid to their effective operation.

When choosing a tax mechanism, first of all, it is necessary to rely on the main tasks facing the economy of the country, which can be solved by rational management of the tax policy. Solving such tasks serves to ensure the development of the economy (Figure 1.1).

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<sup>4</sup> Mayburov I.A. Nalogi i nalogooblojenie. Textbook. 6-e izd., pererab . i dop. - M.: YUNITI-DANA, 2015. - S. 487



**Figure 1.1. Classification of tax policy tasks<sup>5</sup>**

In our opinion, in any case, the mechanism of regulating the financial activities of taxpayers through taxes is related to the optimization of taxpayers' activities, using the financial capabilities of taxpayers correctly and rationally:

- setting tax rates at a rate that encourages taxpayers to pay voluntary and optimal tax payments on time, to the full budget;
- the taxation system should be based on the system of encouraging taxpayers to increase their financial potential, investment opportunities and extend the level of viability of the firm.

<sup>5</sup> Author development.