

Mechanism of Implementation of Local Taxes and Fees in the Republic of Uzbekistan

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Abstract

This article covers the mechanism of local taxes and levies in the Republic of Uzbekistan, the systematic process of registration, payment and enforcement, as well as tax benefits, tax registration, tax rates and information about the tax base is provided.

Keywords: *Local taxes and collections, legal entities, taxes collected from legal entities and individuals, taxpayers, object of taxation, tax concession, tax rate, tax calculation procedure, tax payment period.*

Local taxes and Collections Uzbekistan in the Republic local of units economic development and financial stability in providing he plays These taxes and fees are imposed and collected by local governments to finance public services, develop infrastructure and meet the needs of the communities concerned. Understanding the mechanism of their application is very important for enterprises and individuals operating in the local jurisdictions of Uzbekistan.

The mechanism of local taxes and levies refers to the process by which local authorities collect revenue from individuals, businesses and properties within their jurisdiction. Local taxes and levies are an important source of funding for local authorities to provide essential public services and develop infrastructure in their communities.

Local taxes and from collections, received revenues local governments by own in teams education, health maintenance, infrastructure development, community security, gardens and rest get residences such as state services financing for is used . It should be noted that specific mechanisms and procedures may vary by country, state or local regulations. Local tax systems are designed to ensure a fair distribution of the tax burden among individuals and businesses within a community, while supporting local government and public service delivery. Local taxes are taxes paid within the administrative system of a country or region. It is used as the main source of acquisition of taxes, external and internal referrals. Local taxes are collected in order to strengthen the civil system of the region from foreign sources, distribute services and activate the regional economy.

Local of taxes main purpose, region economy development and services distribution for financial source as service is to do The order and amount of these taxes are determined by the taxation abstracts in the decision of the country or regional administration, depending on their specificity. Local taxes exist as an important tool in the country's economy to create a democratic, stable and

independent financial system. Local taxes and levies are mechanisms used by local authorities to raise revenue for public services and infrastructure within their jurisdiction. These taxes and fees can take many forms, such as property taxes, sales taxes, income taxes, business taxes, and special accounts. Property taxes are assessed based on the value of real estate and are an important source of revenue for many local governments. Sales taxes are levied on the sale of goods and services within a given area. Income taxes may also be levied by certain local governments on individuals and businesses operating within their borders. Business taxes are often levied on businesses operating within the local jurisdiction, and special assessments are levied on things like street lighting or sidewalk construction. is a payment for specific improvements or services that directly benefit the properties.

Local power organs this of mechanisms wide extensive state services, including schools, community, security, infrastructure storage and construction, gardens and rest get residences and society for necessary was another services financing for uses, Local taxes and of collections, to himself, special structure and rates to the jurisdiction according to, wide difference does and often state and local to the rules obeys. In addition, revenue from these taxes and fees is used to support local government operations and invest in the community's quality of life. In the Republic of Uzbekistan, local taxes and levies play an important role in the country's fiscal system. They are an important source of income for financing the activities of local authorities and providing public services at the local level.

In Uzbekistan, local tax and Collections mechanism by learning, we go out Local taxes and Collections Uzbekistan Republic of Tax code and another belongs to the law documents with in order is put They are collected by local tax authorities under the supervision of the State Tax Committee. The main purpose of these taxes and fees is to ensure the sustainable development of local communities, support local infrastructure projects, and meet the needs of local residents. In general, local taxes and levies in Uzbekistan are an important tool for raising funds for local authorities and supporting local development, ensuring the well-being of local residents and promoting sustainable growth at the community level.

Local taxes known one area within different different economic activity and operations for is used. The mechanism of application of local taxes includes the following main aspects:

- a) Tax rates and tax putable base: various activity types for local tax rates tax in legislation defined boundaries within local power organs by is determined. The taxable base is assessed based on applicable criteria such as turnover, profit, rental value of property and other relevant factors.
- b) Tax from the list o ' tish: Local taxes payable economy activity with engaged in, tax payers local tax in the organs registration teeth need, They should provide the required information about their business, income and other relevant information.
- c) Tax declaration and to ' lov: Tax payers local tax to the authorities periodic tax declaration present reach a must Declarations contain information on the calculation of the taxable base and the amount to be paid. Payment of local taxes is usually done monthly or quarterly.
- d) Tax incentives: local authorities may grant tax incentives to encourage investment, entrepreneurship and economic development within their powers. These incentives may include tax breaks, rebates or deferred payments that support the growth of local businesses.

Local governments, tax praise manuals make up through tax to ' loves acceptance to do organize is enough These manuals contain information required to make tax payments, such as taxpayer identification information, purpose of tax payment, tax rate, etc. Local governments use established

bodies to monitor tax payments and improve tax returns. They are involved in tax audits, providing information to taxpayers, conducting tax calculations and advising taxpayers.

Local taxes and from meetings, removable funds, local governments by defined in directions, is used. Local taxes and fees, local governments for financial resources to ' cloak and of them to use provides, They play an important role in developing the country's economy, strengthening the financial system and supporting the local community. Local taxes and fees contribute to the development of the overall economy of the country and help to determine the activities of local governments and governing bodies in cooperation.

Local charges are fees or charges levied by local authorities for certain services or uses. The mechanism of application of local fees includes the following aspects:

- a) may include fees for utilities, waste management, parking, land use, building permits, and other local services. Each type of fee has its own rules and calculations.
- b) levy collection: local authorities determine the order and terms of levy collection. Payment methods may include bills, permits, licenses, or other means of payment.
- c) Administration and enforcement of levies : local governments are responsible for administration and enforcement of levies. This includes monitoring compliance, conducting audits and taking legal action against non-compliant parties.
- d) Fee Exemptions and Exemptions: Local authorities may have exemptions or exemptions from certain fees based on certain criteria, such as low-income individuals, non-profit organizations or public interest projects.

The mechanism of local levies involves the process by which local authorities collect additional funds or fees from individuals or legal entities within their jurisdiction to finance specific projects or services. The local government shall establish procedures for collecting fees from the relevant legal entities or individuals. This may include sending regular notices or bills detailing the amount of the fee and the due date.

Property owners must pay the fees within the specified period. Local government collects taxes in a variety of ways, such as online payments, checks in the mail, or in-person payments at the tax collector's office. Local government is responsible for transparent reporting and public accountability on how levy funds are used. This may include financial audits, budget reports and public hearings. Funds collected from local levies are allocated to specific services or projects for which they are authorized. This usually involves budgeting and planning by the local authority to ensure that funds are used appropriately.

Local power organs usually local from collections, received revenues as well as this funds how spent about information transparency and public in front report to give to provide, a must In general, the local levy mechanism is an important means of generating revenue for local governments to support critical public services and infrastructure in their communities. The mechanism of local fees varies depending on the specific country or region. However, I can give you an overview of how local levies typically work. Local levies are usually authorized by legislation at the national or regional level.

This legislation defines the types of fees that can be collected and the conditions for their collection. It should be noted that the specific mechanisms of local levies may vary significantly in different countries or regions. Local governments have some flexibility in designing and implementing their own levy systems within national legislation. In general, local levies are an

important source of revenue for local authorities, enabling them to fund local projects, services and directly to the community. enables the financing of profitable infrastructure development.

Uzbekistan in the Republic local taxes and fees apply mechanism list receive, declare, pay and execution of reaching systematic process own into takes, Local authorities regulate these taxes and fees to ensure the sustainable development of their communities and provide necessary public services. Understanding these mechanisms is essential for businesses and individuals to comply with local tax regulations and contribute to the growth and prosperity of the local economy.

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