

**OPTIMIZATION AND THEORETICAL BASIS OF CALCULATING THE IMPACT
OF THE TAX BURDEN ON ECONOMIC SUBJECTS IN OUR REPUBLIC***Ikromov E.I.**Asia International University, teacher*

Abstract:In our republic ongoing tax the load to reduce aimed at tax policy in the economy structural changes , economy driver of subjects business activity and financial stability to provide , small business and private entrepreneurship further development to encourage to strengthen , country economy stable activity in the conduct of his/her role to increase , new work their places formation and population busyness to provide , as well as private entrepreneurship activity organization to grow and to conduct for additional accordingly comfortable conditions to create and entrepreneurship of subjects rights and legal in the interests of compliance to be completed to provide service is doing .

Keywords:local budget income , tax burden , tax , budget , tax rate , tax report , tax revenues .

"All businesses categories for tax the load reduce and to facilitate , that basically working to release and to tax to be weighed the base expansion necessary . need for objects under construction , new organization done small and middle entrepreneurship single tax on subjects payment known for a period of time postponement the right to give necessary . Also , small enterprises for additional value tax to pay to pass encouragement condition . With this together , quickly developing , growing going enterprises encouragement to the policy transition Tax privileges individual approaches in giving give up pass by them only of the economy known networks for application to practice to pass offer I am ready » President Sh. Mirziyoyev those who emphasized .

Economic to the essence looking at taxes curve and right to taxes or directly and indirectly to taxes is divided . Correct . taxes directly correct tax payers himself/herself pays , that is tax legal payer , real the payer is the same person It will be . That's right . tax the load others Taxes to groups separation Correct and curve taxes composition and their budget in income importance on behalf of loading status this on the ground These taxes will not be to the composition all from income payable taxes and property (resource) taxes enters . Correct . in taxes directly correct from income tax paid for taxes rate reduction enterprises income many part to them leaving , investment activity expansion opportunity create , market economy develops . These taxes rates If increased , the enterprises financial opportunities decrease goes and ultimately country economic to develop negative impact shows . So , this group to the composition incoming taxes rates directly correct economic development with directly is related to . Crooked taxes legal payers products (work , services) download senders is considered . But tax weight really on budget payers goods (works , services) consumption are the doers , that is curve taxes all directly consumers on behalf of These taxes are goods (works , services) value on top of additional accordingly The crooked taxes positive side is that they in the republic working issued goods from the republic outside out to leave borders , country inside of goods rich to be help gives and inflation level (in circulation) excess money mass) somewhat restrained It costs . Crooked taxes rate reasonable

accordingly increase enterprises of activity financial finally directly correct impact does not , that is investment activity does not reduce . But the tax rate scientific without justification increasing if sent such in case enterprises own goods sell to the difficulty face arrivals possible . World tax in practice state budget income in the composition right and curve taxes to the ratio depending on whether this country economy development to assess the level possible . For example , in the USA budget income in the composition right taxes 90 percent of its weight close to be this country economy high at the level from development tree gives

Tax burden - tax payer 's certain time between activity as a result paid taxes the sum of represents . In this case, the tax of payers paying all taxes and other mandatory of payments sum Tax of the load clear tax payers on behalf of how much correct that he came determination much complicated process is considered . However right in taxes tax load exactly tax to the budget calculating conductor tax payers on behalf of if it falls , it is crooked in taxes and tax load tax payers not , maybe goods (works , services) consumption those who do on behalf of falls . Certain kind of legal and physical individuals according to tax of the load one in to the budget paid all mandatory payments sum with determination possible . Tax of the load level own in turn of the country economic to the power of inflation to the level of the state competent functions to use , moreover , the market of relations development and to the social movement directly related will be . Taxes legal and physical from individuals to collect in the process given benefits as a result tax the load tax of payers from one to the other loading process is observed . In this place tax according to tax to payers tax the load sort or logically in other words standardization problem to the surface Tax the load of expression one how much appearances available : macro level tax load , mesoscale tax load and micro-level tax burden . Tax load at the macro level when expressed whole country on a scale expressed , main indicator as certain time between state to the budget come fallen taxes the sum of these time between created gross internal product (GDP) or national ratio to income (MD) is taken . At the mesolevel when expressed separately taken industry , sector or to the sector right coming tax load expressed , at the micro level and clear one taken to the subject correct coming tax load is expressed .

Tax the load to calculate is economic and financial analysis in the process , tax system according to payable obligations amount determination This process is enterprise or person's tax obligations complete and clear calculation for necessary . Tax the load in calculation various methods is applied , and they every kind tax types and to the circumstances looking at difference does . Below tax the load of calculation main methods my research during seeing I went out .

Tax the load percent with calculation (Tax of the load percent expression)

this way tax the load economic of activity known one to the indicator relatively calculation For example , the income or working issued of the product general to the value relatively tax payments definition :

Formula as follows :

Tax of the load percentage = Total income/(Tax paid)×100

This method enterprise or person's paid taxes general to income relatively how much high or low shows .

Tax the load state budget based on calculation

this way of the state general taxes , budget income and to tax based other obligations is considered . In this case, the tax of the load state for economic importance , its budget to their income impact seeing is released .

Formula as follows :

Tax of the load state for percentage = State Budget/Tax Revenue×100

This method mainly macroeconomic analysis and economic politics in formation is used .

Based on the above considerations, we can say that it is impossible to accurately and optimally determine the tax burden indicator for any country, it can only be determined empirically. This is because no country has developed a methodology for determining it, and there are many factors that affect it, including changes in laws, the diversity of taxpayers, the types of taxes and the diversity of the tax base.

Conclusions and suggestions: In conclusion, indicators affecting the tax burden are considered key factors in the development of the state's tax, investment and social policy.

Since taxes are the main source of state revenue, in order to reduce the tax burden, the state must first reduce its expenditures. On the other hand, if the tax burden on economic entities is reduced, production and employment indicators for the unemployed will increase.

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