

PRINCIPLES OF TAX LEGISLATION

Kozimbek Goziev

Lecturer Department of Administrative And Financial Law, Uzbekistan

ABSTRACT: This article describes the tax principles existing in the Republic of Uzbekistan. In it, the principles of taxation are explained. Examples from the practice are also given during the interpretation.

KEYWORDS: Tax, tax principles, taxation, peculiarities of the tax system, Normative legal acts.

INTRODUCTION

In the Republic of Uzbekistan, we can see the peculiarities of the tax system in its principles. Like any state activity, taxation is carried out based on certain principles. Principles of the tax system is one of the forms of determining the legitimacy and using it with common sense. If the principles of the tax system are violated, it directly hinders the solution of practical tasks. The principles of the tax system are diverse and closely related to each other. Tax legislation in the Republic of Uzbekistan is based on the following principles:

Obligation to pay taxes

Taxpayer-legal entities and individuals are obliged to pay taxes and other mandatory payments established by the tax code (this situation arises from the requirement of the constitutional norm);

The accuracy of taxation, that is, every taxpayer should know exactly which taxes and other mandatory payments the taxpayer must pay, when, how much and in what order, the elements of taxes and mandatory payments must be identified. (For example, according to the tax code of the Republic of Uzbekistan, the amount of tax on the property of individuals is calculated based on the value of inventory and at a fixed rate according to the state of the property in 1 January. The tax on the property of individuals for buildings, buildings and structures, which is the total share property of several owners, is paid by each of the owners in proportion to their

share in these buildings, buildings and structures. The tax rate is determined by the president of the Republic of Uzbekistan in the appropriate order. Payment of the tax on the property of individuals for the tax period is carried out until 15 October of the reporting year).

Fairness of tax evasion

Taxation in general, the definition of privileges on taxes and other mandatory payments must comply with the principles of social justice. It is not allowed to grant individual property benefits on taxes and other mandatory payments. Taxes and other mandatory payments may not be of a discriminatory nature and may not be applied on the basis of social, racial, national, religious and other similar criteria. For example, the sole entrepreneur A. It is not possible to give preference to Akhmedov or the production enterprise "EAST" on exemption from property taxes or other taxes and mandatory payments. The privilege is defined as the exemption from the land tax of a certain category, for example, persons with disabilities and participants in the war, as well as persons equated to them whose scope is determined by the legislation, or the exemption from the profit tax of certain manufacturers, for example, treatment under treatment institutions, production workshops;

The uniqueness of the tax system

The tax system is unique to all taxpayers throughout the territory of the Republic of Uzbekistan. Within the customs territory of the Republic of Uzbekistan, taxes and other mandatory payments that directly or indirectly restrict the free circulation of goods (works, services) or financial funds are not allowed to be established;

Transparency of legislation on Taxation

Normative legal acts regulating taxation issues must be published in official publications. For all, not officially declared normative legal acts as a document that does not enter into force do not bring legal consequences and can serve as a basis for the regulation of relations in the tax sphere, the application of any sanctions for non-compliance with the instructions in them;

Presumption of the right of the taxpayer – all inconsistencies and inaccuracies that can not be eliminated in the documents of the tax law-be interpreted in favor of the taxpayer.

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