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## THE IMPORTANCE OF REDUCING TAX LIABILITIES IN FURTHER DEVELOPMENT OF THE ECONOMY IN UZBEKISTAN

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As a result of the reforms implemented today, wide opportunities are being created for business entities operating in our country. In particular, consistent efforts were made to simplify business operations, reduce the tax burden, create a convenient financing system and infrastructure for the implementation of new projects, and ensure property rights. By dividing business entities into micro, small, medium and large categories, and districts and cities into 5 categories, a system of targeted support for entrepreneurship was established. [1]

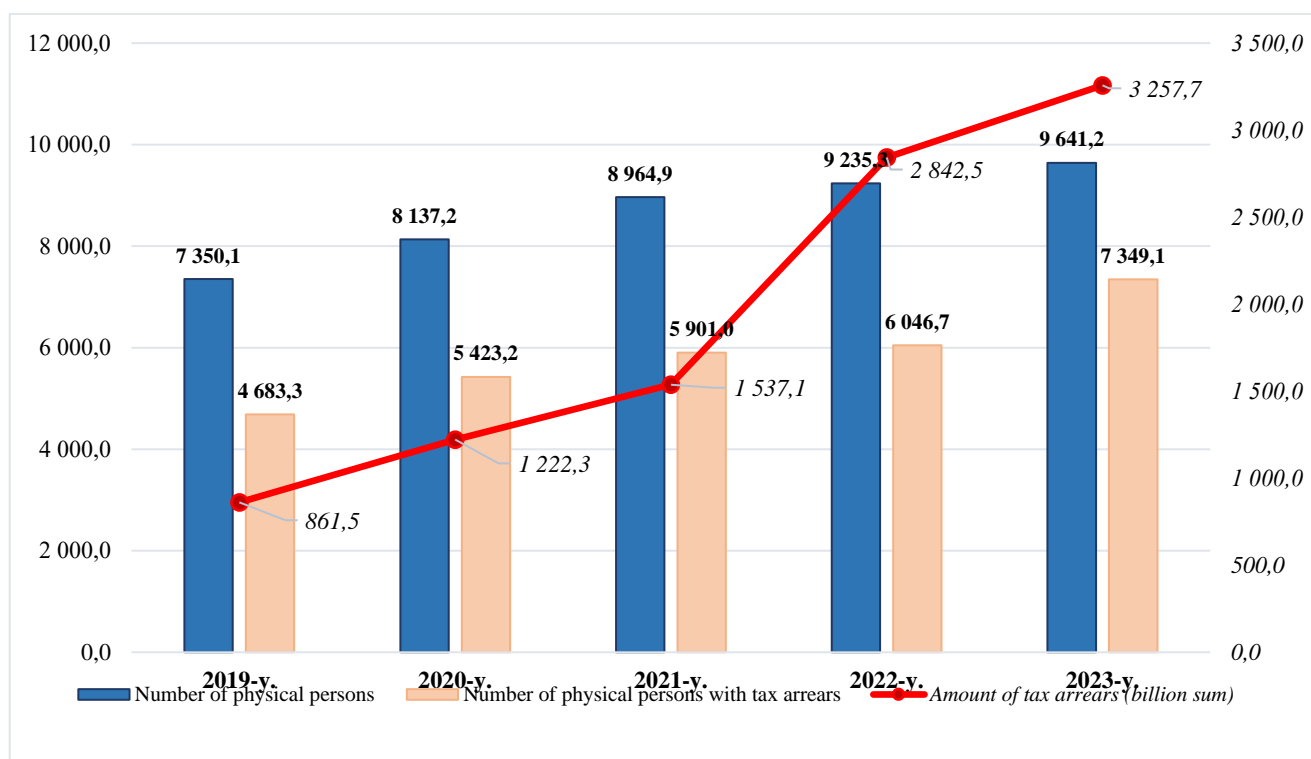
By our government, business activities in the country are wide in the end of support, the tax sector, including the digitalization of tax administration in increasing tax revenues, the introduction of mechanisms for the use of artificial intelligence information systems, is confident that it will make a positive contribution to the country's economic stability in the future. As we all know, more than 80 percent of our state budget revenues are generated by taxes. Payment of taxes by taxpayers in the specified period and amount serves to finance part of the costs of the measures implemented by the state. From this point of view, it is important that taxes are received in full and on time. This, in turn, imposes a responsible task not only on taxpayers, but also on tax authorities in ensuring that taxes are paid to the budget on time, including reducing tax arrears.

A number of foreign and domestic scientists have researched the reasons for the emergence of tax debt and some issues of their reduction as priorities for improving the tax administration in the country. In particular, the foreign scientist Michael Brostek (2009), who conducted scientific research on this issue, points out the following factors in his research to increase the efficiency of tax debt collection:

- reducing the tax burden while preventing the accumulation of tax arrears in the country will lead to a reduction in future tax arrears.;
- the strategy of collection of unpaid taxes and fees will give a positive result only during the specified period. [2]

According to Russian researcher V. Moroz, Taxpayers' understanding of taxes and tax debt in the same context creates confusion. Taxes are never levied by a court or tax authority. Only tax arrears, fines and financial sanctions require collection. Even the tax debt can be paid voluntarily without being collected. This conclusion is not only reflected in the legal consciousness of citizens if it is defined in the tax legislation, but also taxes appear as a sign of "freedom" for taxpayers. [3]

Proper organization of tax administration in improving the mechanism of tax debt collection in our country, digitalization of the tax sector, development of statutory documents, i.e. regulations, procedures or instructions, according to the norms established in the tax legislation and the main thing is that the tax legislation being developed is transparent and fair. We can see the information on individuals who have a tax debt for land and property taxes in the period of 2019-2023 in the republic in Figure 1 below.



**Figure 1. Information on physical persons who have tax debt for land and property taxes [4]**

From the data in Figure 1 above, we can see that the number of tax-paying individuals, including individuals with tax arrears from land and property taxes, as well as the amount of tax arrears, has a tendency to increase. In 2019, the total number of individuals paying land and property tax was 7,350,1 thousand, and by 2023, this figure will reach 9,641,2 thousand. In 2023, compared to 2019, it increased to 2,291.1 thousand or an average of 31.2%. Year by year in our republic, the increase in the number of people living in the country, the increase in their need for housing, and as a result, the increase in the volume of construction of residential (non-residential) buildings, by themselves, payers of land and property taxes. it is natural that it leads to an increase in the number of

individuals. At the same time, the number of individuals with tax arrears on land and property taxes is also increasing. In particular, in 2019 it was 4,683,300, while in 2023 the number of taxpayers with tax debt reached 7,349,100, which increased by 2,665,800 or 57% compared to 2019. In the last 5 years, the growth rate of the number of individuals with tax debt is 12.1% on average.

Also, if we analyze the sums of tax debts of natural persons from land and property taxes, in 2019 861.5 bln. amounted to 3,257.7 billion soums in 2023. reached soums. This figure is 2,396.2 billion compared to 2023. increased to soums or 278% (year-on-year growth rate of tax debt is 42% on average). Of course, it is not a positive result that the amount of tax debt increases from year to year at a high speed, but the level of inflation in the country should also be taken into account here. Then the difference between the years will be significantly reduced. In addition, factors such as the unemployment rate in the country, the income level of the population, the pandemic and the tax culture also affect the sharp increase in tax debt.

In conclusion, we can say that the annual increase in the number of tax-paying individuals, together with the increase in tax revenues in the state budget, naturally leads to an increase in the number and share of tax debt in the country. Accordingly, reducing the tax burden, fully digitizing the tax system, and improving the tax culture of the population are of great importance in reducing tax debt in the country.

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## **MAIN DRIVERS OF ECONOMIC GROWTH IN UZBEKISTAN**

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The main drivers of economic growth in Uzbekistan encompass a combination of factors. Firstly, Foreign Direct Investment (FDI) and trade openness play a significant role in fostering economic growth [1] [2]. Additionally, the industrial sector, with its dynamic changes and regional specialization, contributes substantially to the country's economic development [3]. Furthermore, the government's focus on infrastructure development, particularly in transportation, energy, and urban infrastructure, has been instrumental in