

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.

References:

1. Decree of the President of the Republic of Uzbekistan "President of the Republic of Uzbekistan with entrepreneurs On the measures to implement the tasks set in the open dialogue in 2023" No. PP – 292 dated September 4, 2023. // National database of legislation, 05.09.2023, No. 07/23/292/0675.
2. Michael Brostek. Tax debt collection IRS needs to better manage the collection notices sent to individuals. // United States government Accountability office.-2009. P-27.
3. Moroz V.V. Tax administration of organizations' debts for taxes and fees: problems of collection.: dissertation of doctor of economical sciences. -2011. P-36.
4. Khakimov F.U. Tax debt collection practice and directions for its improvement. dissertation of doctor of economical sciences. -2023. P-62.

MAIN DRIVERS OF ECONOMIC GROWTH IN UZBEKISTAN

Khamdamov Shoh-Jakhon

*Reasercher of the Research Center under the
Tashkent State University of Economics*

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

enhancing economic performance [4]. Moreover, advancements in the agricultural sector, improvements in the education system, and the burgeoning tourism industry also contribute to Uzbekistan's economic growth trajectory [5]. Overall, a multifaceted approach encompassing FDI, trade openness, industrial sector development, infrastructure investments, agricultural advancements, educational improvements, and tourism promotion collectively drive economic growth in Uzbekistan.

Geographical conditions, institutional quality, energy consumption, labor, greenhouse gas emissions, domestic savings, external debt, interest groups, social development, and population are primary factors influencing economic growth. Geographical factors and institutions play crucial roles in economic growth[6]. Energy consumption and labor impact greenhouse gas emissions, which in turn affect economic growth[7]. Domestic savings are a significant driver of economic growth across different income levels, while external debt drives growth in the least-developed countries[8]. Factors like interest groups, state governance effectiveness, and initial economic development level also influence economic growth[9]. Additionally, social factors such as education, health, and population contribute to sustainable economic growth[10].

As a result of the analysis, the quality of public administration was the most intensive factor in the growth of GNPs in the country. Adding the percentage of all factors gave a 100% result (see Table 1 and Figure 1). Based on the degree of correlation of intensive growth factors to TFP, we calculated their mutual share (see Figure 1).

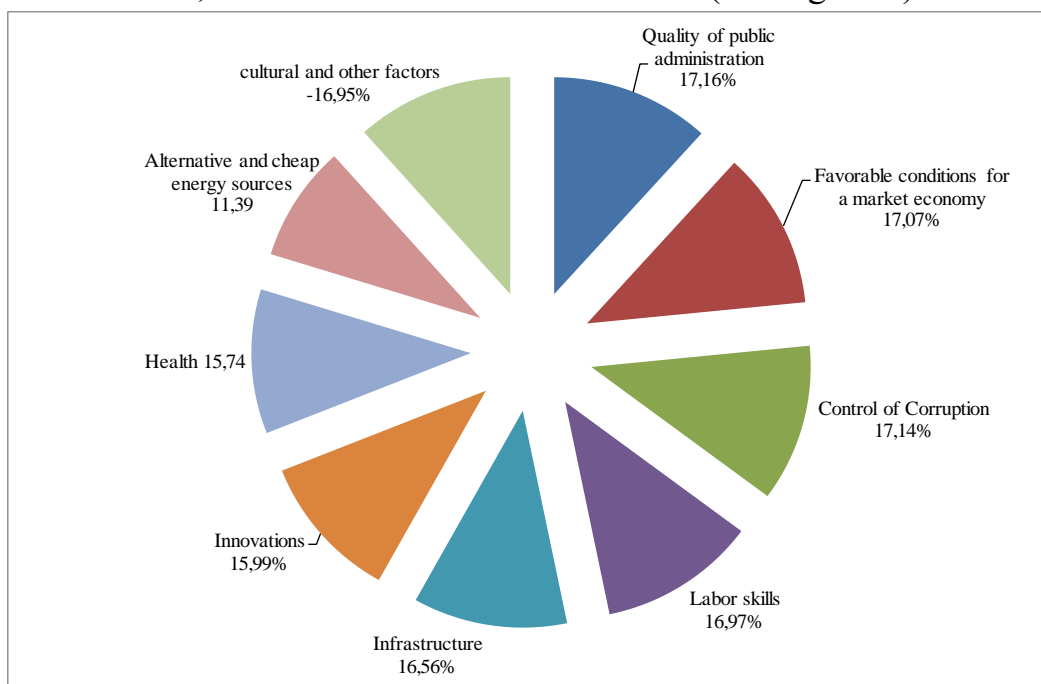


Figure 1. Mutual share of intensive growth factors in Uzbekistan ⁸⁵

⁸⁵ Calculated by the author on the basis of data from the World Bank and the State Statistics Committee of the Republic of Uzbekistan.

There are certain international methods and macroeconomic indicators for measuring intensive growth factors [11]. Based on data from the World Bank and the State Statistics Committee of the Republic of Uzbekistan, we calculated macroeconomic indicators.

In Uzbekistan, health factors are relatively positive. This can be explained by the effectiveness of free medical services and the health care system in the country. Cultural factors, on the other hand, have been found to have an adverse effect on intensive economic growth.

The scientific research and analysis led to the formation of the following conclusions and recommendations for our research work:

The level of correlation was determined on the basis of systematization and analysis of factors influencing rapid economic growth in the country;

Another factor hindering the transition to an innovative economy is the lack of development of impartial, non-governmental institutions and insufficient funding of science and new technologies in the country.

Proposals have been developed to further encourage and support the state in improving the level and quality of sustainable economic growth, in particular, we propose to exempt from corporate income tax the part of profits directed to intensive growth (modernization of the enterprise, training of workers, productivity).

In order to increase the sense of involvement of workers in the development of the enterprise, taking into account foreign experience in joint stock companies, we propose to introduce a system of selling a portion of the company's securities - shares to employees for preferential, interest-free term payments.

Given that economic growth is closely linked to the skills and abilities of the workforce, we recommend doubling the number of scholarships of the El-Yurt Umidi Foundation and employing them in the country only after their return from abroad in order to increase the efficiency of their use.

We recommend that these proposals be taken into account in future government programs.

List of used literature

1. Lochinbek, Amirov., Nuriddin, Avazov. (2023). *The Impact of Digital Infrastructure, Foreign Direct Investment and Trade Openness on Economic Growth: In the Case of Uzbekistan.* doi: 10.1007/978-3-031-30258-9_27

2. Mary Amponsaha, Frank W. Agbolaa, Amir Mahmoodb., *The impact of informality on inclusive growth in Sub-Saharan Africa: Does financial inclusion matter?*, Received 8 October 2020, Revised 28 February 2021, Accepted 15 March 2021, Available online 19 May 2021. <https://doi.org/10.1016/j.jpolmod.2021.03.009>

3. Khamdamov Sh. *Analysis of the history of economic growth and its prospects/ Problems and prospects of national economic development: a collection of scientific articles on trends, growth resources and strategies.* ITM under TDIU. Tashkent, 2019.

4. Khamdamov Sh. *New methodological and practical recommendations for sustainable development and economic growth. Methodical recommendation.* Scientific Research Center at Tashkent State University № 2021/01 / 2-1 Tashkent-2021

5. *Khamdamov Sh. Analysis of International Indicators of Innovative Development and Inclusive Growth in the Republic of Uzbekistan/19th RSEP International Economics, Finance & Business Conference Proceedings Full papers. Pg.282-288. 2020 Prague, Czechia*
6. *Khamdamov Sh. Analysis of the state of the green economy in Uzbekistan/ "Innovation in economics". Toshkent-2020. Pg107-114*
7. *Khamdamov Sh. Indicators and Conditions for Sustainable Development. 13th RSEP International Conference on Business, Economics & Finance, Istanbul, Turkey, 2019.*
8. *Turayeva, G., Berdiyev, G., Eshpulatov, D., Alimova, D., Odilbekov, A., Davletova, D., ... & Burxanov, A. (2022, December). OPPORTUNITIES TO USE FINANCIAL SERVICES—"1 C PROGRAM". In Proceedings of the 6th International Conference on Future Networks & Distributed Systems (pp. 556-561).*
9. *Yusupov, S., Boymuradov, S., Bobamuratova, D., Shukhratova, M., Marupov, I., Akramova, D. T., ... & Muradova, D. A. (2022, December). DIAGNOSTIC ASPECTS OF ZYGOMATIC-ORBITAL COMPLEX FRACTURES WITH THE USE OF MODERN DIGITAL TECHNOLOGIES. In Proceedings of the 6th International Conference on Future Networks & Distributed Systems (pp. 399-403).*
10. *Muftaydinova, S. K., Chuprynin, V. D., Fayzullin, L. Z., Buralkina, N. A., Muminova, Z. A., Asaturova, A. V., ... & Abdullayev, S. I. (2022, December). EXPRESSION OF THE TYROSINE KINASE RECEPTOR (EPHA1) IN THE EUTOPIC AND ECTOPIC ENDOMETRIUM OF PATIENTS WITH DEEP INFILTRATIVE ENDOMETRIOSIS USE OF MODERN DIGITAL TECHNOLOGIES. In Proceedings of the 6th International Conference on Future Networks & Distributed Systems (pp. 416-421).*
11. *Khamdamov, S. J. (2021, December). Calculating Share of Factors of Intensive Economic Growth in Uzbekistan. In The 5th International Conference on Future Networks & Distributed Systems (pp. 393-397).*

“O’ZBEKISTON- 2030” STRATEGIYASIDA BELGILANGAN MAQSADLI PARAMETRLARGA ERISHISHDA OLIY TA’LIMNING O’RNI

Xalmurzayeva Naima
Toshkent Kimyo Xalqaro Universiteti
"Menejment va marketing" kafedrası
katta o'qituvchisi

Oliy ta'limning iqtisodiy o'sishdagi roli juda katta va ko'p qirralidir. Ta'lim tizimi, ayniqsa oliy ta'lim, iqtisodiyotning barqaror rivojlanishida hal qiluvchi omil sifatida tan olingan. Oliy ta'lim eng avvalo yuqori malakali ishchi kuchi tayyorlashga yordam beradi. M.Saidova ta'kidlaganlaridek, bugungi davr, ayniqsa, zamonaviy bilim va malakaga ega bo'lgan muxandis-texnologlar, iqtisodchilar, korporativ boshqaruv menejrlari, marketologlar, shuningdek, axborot texnologiyalari sohasida dasturchilarni tayyorlashni tubdan kuchaytirish va mazkur sohalarida iste'dodli yoshlarni qo'llab-quvvatlashni talab qilmoqda [2].

Bundan tashqari iqtisodiy diversifikatsiya ham oliy ta'lim rivojlangan sari yuksaladi. Oliy ta'lim muassasalari ilmiy tadqiqotlar va yangiliklar yaratish markazi hisoblanadi. Ular yangi texnologiyalar, mahsulotlar va xizmatlarni ishlab chiqishda katta rol o'ynaydilar. Oliy ta'lim yordamida yangi sohalar va yo'nalishlar rivojlantiriladi, bu esa