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DIRECTIONS OF INCREASING TAX REVENUES OF LOCAL BUDGETS

Abstract: The scientific article discusses the issues of strengthening the budget capacity of local governments. The need for an in-depth study of the conceptual framework of local budget revenues and the development of practical recommendations to ensure their sustainability is mentioned. Practical proposals and recommendations is offered on the role of taxes in the formation of local budget revenues and increase local budget revenues and expand the list of local taxes.

Key words: budget potential, inter-budgetary transfer, revenue base, local budget, local taxes, tax revenues, financial independence, local government.

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Introduction

A new budget system has been introduced to expand the powers of the Oliy Majlis and local councils of people's deputies in the budget sphere, to further increase the responsibility of budget allocators, to ensure the freedom of local authorities in the formation and use of local budget revenues from 2020.

The Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2020" stipulates that local budget expenditures must be approved by local councils of people's deputies.

The types of income that are related directly to the activities of local government and are fully at the disposal of local budgets have been expanded.

The ongoing reforms require increasing the responsibility of local authorities for the timely financing of priority expenditures and measures for socio-economic development of the regions, non-implementation of measures of unknown origin and further strengthening of budgetary discipline.

Today one of the problems in the process of forming public finances is the formation of local budget revenues and ensuring their sustainability. In this case, economists recognize that the financial stability of local budgets depends on financial factors.

Foreign scholars James Alm, Robert D. Buschman, David L. Sjoquist say that local governments rely typically on several sources of income from private sources, including personal income tax, general sales tax, excise tax, fees and local property tax while Takaaki Masaki claims that financial transfers provided by the central government help finance the provision of public services, but they can also reduce the need for local revenue generation.

According to Y. Tumanskaya, a Russian scholar, the need to strengthen the role of local self-government and increase the effectiveness of solving problems of local importance suggests improving the system of revenue generation in local budgets, both in terms of budget management and reliability of regional revenue base assessment.

V. Markhaeva emphasizes the need to strengthen the revenue base of local budgets, expand their financial and economic base and improve inter-budgetary relations based on the implementation of the principles of budget federalism.

V. Mazina acknowledges that the local budget is a set of economic relations related to the formation and spending of funds for the current fiscal year, which are collected at the disposal of the relevant city

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government and used to effectively organize services to the population in local government.

S.Mishina notes that the general principles of formation of revenues and expenditures of local budgets are based on the principles of formation of the budget system and the role of state and local authorities in the economic system.

A.Penyugalova and A.Chulkov noted that this is a form of formation and spending of financial resources of the municipal government, its financial plan and the normative-legal law of local self-government bodies.

O.Kuznetsova describes the tax sources of local budget revenues as the sum of taxes paid to the budget by taxpayers independently and additionally calculated by public authorities during control measures.

T.Naydenova and I.Shvetsova acknowledges that the financial basis of local government is formed by the local budget, and the revenues of local budgets are formed at the expense of taxes and non-tax revenues, as well as non-refundable revenues.

E.Afanaseva notes that the independence of local budgets is affected directly by the parameters of the distribution of budget revenues through vertical management and inter-budgetary relations help to form independent local budgets taking into account the needs of local regions in a stable market economy.

Economists of our country have also studied the processes of formation of local budget revenues and their sustainability.

Uzbek scientists research several aspects of local taxes, for instance, A.Mamanazarov on increasing the role of taxes in the stabilization of local budgets, Kh.Kobulov on increasing the capacity of the regional economy and local budgets, Z.Ruziev on improving the efficiency of formation and use of local budget revenues, A.Khayriddinov on ways to ensure the stability of local budget revenues, Burkhanov and Kh.Kurbanov on necessity to take a systematic approach to this issue through the development and widespread application of practical recommendations for increasing the revenues of local budgets, the implementation of measures to ensure their sustainability.

According to N. Khaydarov, it is necessary to encourage the attraction of foreign investors to increase the sources of income of local budgets and create new jobs in the regions. To do this, it is necessary to develop a list of industries and sectors in which foreign investors across the country cannot engage in entrepreneurial and commercial activities, and indicate that there is a green path to all other sectors and industries.

The views put forward by the above economists examine the current state of revenue generation and sustainability of local budgets. In our opinion, local taxes, which are the main source of local budget revenues today, cannot form fully local budget revenues. In this regard, it is necessary to study the mechanism of allocation of taxes from the republican budget and financial assistance from the upper budget to the lower budget.

In ensuring the financial stability of local budgets, it is important, first of all, to analyze the mechanism of formation of local budget revenues, the structure and share of local budget revenues, the development of comprehensive measures to increase the economic potential of regions and its rational use.

First of all, an important source of increasing local budget revenues in the future is the effective use of the natural resource potential of the territories, the formation of the competitiveness of the regions on the basis of the development of industries, agriculture, services, including tourism.

The following are identified in order to further strengthen budgetary discipline, increase the transparency of the fiscal system and increase the interest of local authorities in the implementation of budget revenue forecasts:

- development of the medium-term budget framework for the implementation of a strategic approach to fiscal policy and the introduction of a new "results-oriented budget" system of annual budget formation;
- increasing institutional capacity to ensure the reliability of macro fiscal forecasts and the responsibility of participants in the budget process;
- increasing the powers and accountability of budget allocators and local government bodies in the budget sphere and strengthen their responsibility;
- assessment of fiscal risks, accounting of financial assets and liabilities and introduction of an effective management system;
- ensuring transparency, completeness and compliance of budget information with international standards;
- strengthening parliamentary and public control over the budget process¹.

Based on the above-mentioned tasks, the implementation of reforms aimed at expanding the tax authority of local authorities should be identified as an important direction in improving the tax system of the Republic. This will serve to strengthen the revenue base of local governments on the one hand, and further expand the incentive function of taxes on the other.

¹ Resolution of the President of the Republic of Uzbekistan dated December 30, 2019 № PR-4555 "On measures to ensure the

implementation of the Law of the Republic of Uzbekistan" On the State Budget of the Republic of Uzbekistan for 2020.

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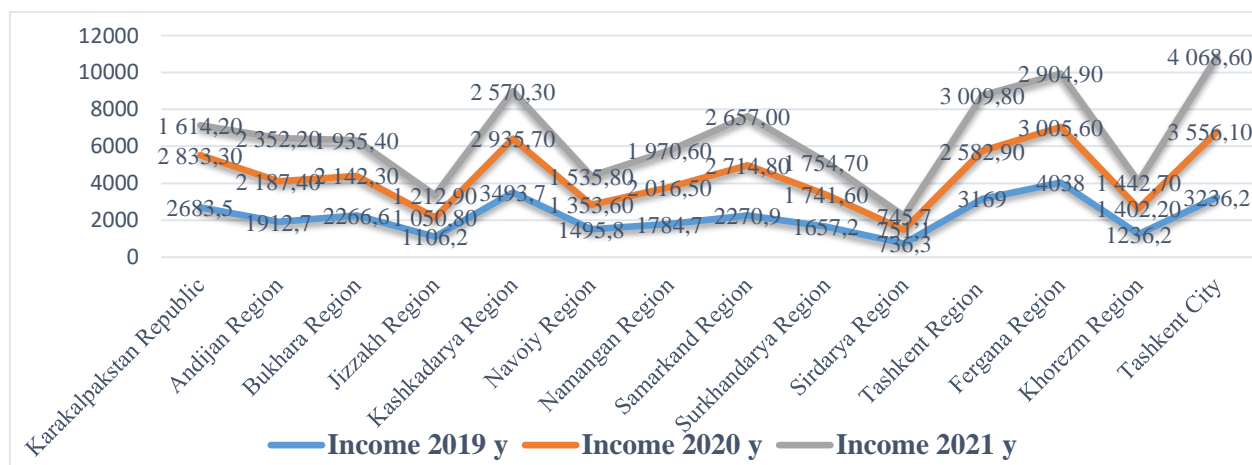


Figure 1. Dynamics of revenues of local budgets

In the analyzed years, we can observe a decrease in revenues of the budget of the Republic of Karakalpakstan, local budgets of the regions and the city of Tashkent. In particular, it is planned that in 2019 the total income will amount to 31083.0 billion soums. But in 2020 and 2021 years the total income is planned to be 30273.9 billion soums and 29774.7 billion soums respectively. The decline in local budget revenues in recent years is explained by the inability of production and services enterprises to operate at full capacity in the context of the pandemic.

In the current market economy, the budget issue is a very important and complex issue. The development of each region depends on the living conditions of the population, social protection, adequate social protection of low-income families and individuals, the ability to address properly the financial issues of public authorities in each region. In this regard, it is important to determine the type and amount of taxes and fees to local budgets.

An important direction in improving the tax system of the country should be further clarification of the powers of various authorities on taxes and fees, and increase the powers of local authorities at the same time.

The data show that the role of local budgets in the budget of the Republic of Uzbekistan is growing. In particular, the share of the republican budget in the structure of the state budget for 2015-2019 will be 55.6%, 55.1%, 59.8%, 67.8%, 72.3% while the share of local budgets is 44.4%, 44.9%, 40.2%, 32.2%,

27.7% and their share has been declining in recent years. In practice, local taxes and fees do not allow for the full formation of local budget revenues.

From 2020, local authorities and local councils have been given a number of powers to formulate effectively and use rationally the local budget.

Respectively, the Jukorgi Kengash of the Republic of Karakalpakstan, regional and Tashkent city, districts and city Kengashes of People's Deputies:

- regulates limited amounts of budget funds allocated from the budget of the Republic of Karakalpakstan, local budgets of regions and the city of Tashkent, budgets of districts and cities to distributors of territorial budget funds;
- approves the forecast of revenues of the republican budget of the Republic of Karakalpakstan, regional budgets of regions, the city budget of the city of Tashkent, the budgets of districts and cities;
- makes decisions on amendments to the budget of the Republic of Karakalpakstan, local budgets of regions and the city of Tashkent, budgets of districts and cities.

Local budgets are an important part of the state budget of the Republic of Uzbekistan and are an important source of funding for local governments. The system of local budgets allows for the full satisfaction of local needs and their implementation in close connection with the implementation of measures taken by the state in a centralized manner. Local authorities are tasked with increasing local budget revenues and saving resources.

Table 1. The dynamics of incomes and expenditures of the budget of the Republic of Karakalpakstan, regions and Tashkent city²

T/p	Territories	mlrd.soum			
		Incomes		Expenditures	
		2019	2020	2019	2020

² Prepared on the basis of the Resolution of the President of the Republic of Uzbekistan dated 26.12.2018 "On the forecast of key macroeconomic indicators and parameters of the state budget of the Republic of Uzbekistan for 2019 and budget targets for 2020-2021" PR-4086 and the Law of the Republic of Uzbekistan № 589 "On the State Budget of the Republic of Uzbekistan for 2020" dated December 9, 2019.

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1.	The Republic of Karakalpakstan	2683,5	2 833,3	2683,5	2 833,3
2.	Andijan	1912,7	2 187,4	3292,0	2 803,6
3.	Bukhara	2266,6	2 142,3	2266,6	2 142,3
4.	Jizzakh	1106,2	1 050,8	1836,8	1 499,0
5.	Kashkadarya	3493,7	2 935,7	3493,7	3 693,8
6.	Navoi	1495,8	1 353,6	1495,8	1 353,6
7.	Namangan	1784,7	2 016,5	3096,9	2 994,2
8.	Samarkand	2270,9	2 714,8	4031,8	3 036,6
9.	Surkhandarya	1657,2	1 741,6	2872,0	2 580,7
10.	Syrdarya	736,3	751,1	1217,4	1 095,0
11.	Tashkent	3169,0	2 582,9	3169,0	2 582,9
12.	Fergana	4038,0	3 005,6	4038,0	3 357,5
13.	Khorezm	1236,2	1 402,2	2116,4	1 859,2
14.	Tashkent city	3236,2	3 556,1	3236,2	3 556,1
Total		31 083,0	30 273,9	38 846,1	35 387,8

The table shows that in the years under analysis, local budget revenues in some regions are less than local budget expenditures. This, in turn, creates the need for additional financial resources to finance the expenditures of the local budgets of these regions.

Although local budget revenues and expenditures in 2020 will decrease compared to 2019, the number of

regions receiving financial assistance from the high budget is increasing. Local budgets are an economic opportunity for local governments. The higher the local budget revenues, the higher the welfare of the population of this region.

Table 2. The amount of inter-budgetary transfers from the Republican budget to local budgets³

T/p	Territories	mlrd. soum	
		2019	2020
1.	Andijan	1379,3	616,2
2.	Jizzakh	730,6	448,2
3.	Kashkadarya	-	758,1
4.	Namangan	1312,2	977,7
5.	Samarkand	1760,9	321,8
6.	Surkhandarya	1214,8	839,1
7.	Syrdarya	481,1	343,9
8.	Fergana	-	351,9
9.	Khorezm	884,2	457,0
Total		7763,1	5 113,9

According to the Table 2, the number of regions allocating inter-budgetary transfers from the upper budget has increased in 2020 compared to 2019. A number of regions of the country have been provided with financial resources in the form of inter-budgetary transfers to cover their expenses. In 2019, a total of 7,763.1 billion soum was allocated to the local budgets of 7 regions, and in 2020, a total of 5,113.9 billion soum was allocated to the local budgets of 9 regions, 62% of which was allocated to 4 regions: Namangan, Surkhandarya, Kashkadarya and Andijan regions. In order to ensure the financial independence of the country's regions and increase their interest in increasing their revenues, we can see that from 2020

the amount of inter-budgetary transfers to all regions has decreased.

However, the current practice of inter-budgetary regulation ensures that the bulk of some local budget revenues are generated. The presence of such a large amount of managerial income leads to a lack of sense of responsibility on the part of local authorities, which, in our view, is not very consistent with the policy of liberalization of the economy. In addition, local authorities do not make much effort to increase their income bases and economic opportunities, knowing that they will be supported by donor regions in the country and the national budget. Some regions are trying to artificially increase the amount of benefits and

³ Prepared on the basis of the Resolution of the President of the Republic of Uzbekistan № 4086 dated 26.12.2018 "On the forecast of key macroeconomic indicators and parameters of the state budget of the Republic of Uzbekistan for 2019 and budget targets for 2020-2021" and the Law of the Republic of Uzbekistan № 589 "On the State Budget of the Republic of Uzbekistan for 2020" dated December 9, 2019.

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various social payments in order to get as much money as possible from the national budget.

Article 19 of the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2020" specifies the specifics of revenue generation of the budget of the Republic of Karakalpakstan for 2020, local budgets of regions and Tashkent city, districts and cities. Full transfer to city budgets is planned⁴:

- property tax from individuals;
- land tax from individuals;
- income tax paid on the basis of the declaration on the annual income of individuals from the lease of property and paid by individual entrepreneurs;
- tax on the use of water resources, except for the tax paid by power plants;
- tax on the use of subsoil for building materials, with the exception of cement raw materials and limestone used in the production of cement.

The following is transferred fully to the Republican budget of the Republic of Karakalpakstan, to the regional budgets of the regions and to the city budget of Tashkent city:

- property tax from legal entities;
- land tax from legal entities;
- tax on the use of water resources paid by power plants;
- excise tax on the sale of gasoline, diesel fuel and gas to final consumers;
- turnover tax;
- excise tax from revenue on mobile services and alcohol products, including beer, as of July 1, 2019, respectively, in accordance with the share of the population of the Republic of Karakalpakstan, regions and the city of Tashkent in the population of the Republic.

Table 3. The importance of local taxes in the state budget revenues of the Republic of Uzbekistan in 2016-2020⁵ (in percent)

Indicators	2016	2017	2018	2019	2020
Without revenue from state off-budget funds – total	100	100	100	100	100
Including:					
Local taxes total	11,3	11,9	11,5	7,2	4,2
Property tax	3,8	4,0	4,3	3,3	2,1
Land tax	2,1	2,4	2,2	1,9	2,1
Landscaping and social infrastructure development tax	2,0	1,8	1,4	-	-
Tax on the use of gasoline, diesel fuel and gas	3,4	3,7	3,6	2,0	-

Indirect taxes are one of the main sources of state budget revenues in the analyzed years. In particular, the share of indirect taxes in 2016 was 52.6% and in 2020, it was 41.4% and decreased by 11.2 points in the analyzed years.

In the formation of the state budget revenues, indirect taxes are followed by direct taxes, the share of which was 24.1% in 2016 and 28.2% in 2020, a sharp increase over the past year.

The share of resource fees and property tax in the state budget revenues was 13.2% in 2016 and 17.5% in 2020, with a steady upward trend in the analyzed years.

Local taxes include property taxes, land taxes, landscaping and social infrastructure development taxes, and taxes on gasoline, diesel fuel, and gas.

It is known that today property and land taxes are recognized as local taxes. In the years under analysis, the share of local taxes, which are the source of income of local budgets, is not high.

The share of local taxes has been declining in recent years, averaging 9.2 percent in the years under review. The share of property tax was 3.8% in 2016

and 2.1% by 2020 and has been declining. The share of land tax was 2.1% in 2016 and 2.1% in 2020. As can be seen from the data in the table, the merging of the landscaping and social infrastructure development tax and the tax on the use of gasoline, diesel fuel and gas with the republican taxes has led to a decrease in local taxes in local budget revenues. It can be seen that the possibility of forming local budget revenues only at the expense of their own revenues, local taxes, has been greatly reduced.

In our opinion, today the list of local taxes should be expanded on the basis of tax legislation to ensure the sustainability of local budget revenues.

In order to strengthen the capacity of local budgets, it is necessary not only to clearly define the structure of local taxes and fees, but also to analyze and further improve the dynamics of the share of state taxes of national importance in local budget revenues.

Regional budgets of areas and the city budget of the city of Tashkent in the following shares to the republican budget of the Republic of Karakalpakstan:

⁴ Law of the Republic of Uzbekistan № 5896 dated December 9, 2019 "On the State Budget of the Republic of Uzbekistan for 2020".

⁵ Calculated on the basis of the information of The Ministry of Finance of the Republic of Uzbekistan.

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- 70% in Navoi region, 34% in Tashkent region, 5% in Tashkent city, the Republic of Karakalpakstan and others in the income tax from individuals (excluding income tax paid on the basis of the declaration of annual income from renting property of individuals and paid by individual entrepreneurs) 100 percent in the provinces;

- 34% in Tashkent region, Tashkent city (except for income tax paid by large taxpayers, non-residents of the Republic of Uzbekistan operating through a permanent establishment in the Republic of Uzbekistan, as well as income withheld at the source of payment of nonresidents) in accordance with the list approved by the President of the Republic of Uzbekistan 5 percent, in the Republic of Karakalpakstan and other regions 100 percent.

The Jogorku Kenesh of the Republic of Karakalpakstan, regional and Tashkent city Kengashes of People's Deputies:

- distribution of taxes and other types of revenues allocated to local budgets at the appropriate level (including revenues specified in the first part of this article) and inter-budgetary transfers;

- have the right to transfer part of the funds received from the overfulfillment of the revenue forecast to the budgets of districts and cities for the implementation of programs of socio-economic development of the regions.

The transfer of such powers will ensure the financial independence of local authorities and the stabilization of local budget revenues.

In our opinion, the way out of this situation is, firstly, to increase the responsibility and authority of local authorities to increase local budget revenues, secondly, to improve the mechanism for leaving excess tax revenues to the local budget, and thirdly, to create additional reserves. local government bodies; fourthly,

it is necessary to achieve the development of a long-term action plan for the formation of the local budget.

As a result of theoretical and practical study of the processes of formation of local budget revenues and analysis of the structure of local budget revenues, the following conclusions can be drawn:

1. Increasing the revenues of local budgets, local taxes and restoring the financial base of local self-government bodies on their basis;

2. In order to ensure the stability of local budget revenues, it is necessary to introduce a procedure for changing the amount of deductions from national taxes at least once every 3 years, without revising them annually;

3. The existence of a system of allocation of inter-budgetary transfers from the republican budget to local budgets means that they are subject to a high budget. This situation does not allow for the full implementation of public policy aimed at ensuring the freedom of local authorities and strengthens the dependence of local authorities.

In our opinion, ensuring the sustainability of local budget revenues indicates an increase in the interest of local governments in the development of entrepreneurship, especially in small and medium business, which will improve the financial condition of administrative units and local governments to develop their own income base.

The conceptual basis of financial independence of local self-government is that it consists of an optimal system, taking into account the interests of the population, local self-government, state and business structures. Decentralization of the budget system increases the role of local authorities in addressing the social living conditions of the population, which in turn ensures that the population has sufficient financial resources to provide priority social services and perform other functions.

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