
CLASSIFICATION OF TAXES AND MANDATORY FEES

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The main part of the revenues of the State budget of the Republic of Uzbekistan is formed from taxes and fees. As a result of large-scale reforms carried out in our country during the years of independence, the effective formation of budget revenues was achieved, and finally, the necessary conditions were created for the implementation of the important tasks set by our country and the achievement of the goals set.

Tax is defined in the Tax Code, Own Uzbekistan It is understood as a compulsory voluntary payment paid to the State budget of the Republic of R or to the state trust fund.

Fee means a mandatory payment to the budget system established by the tax code or other legal documents, the payment of this fee is the implementation of legally significant actions by the authorized body or its official against the person who pays it, including certain shall be one of the conditions for granting rights or authorizing documents.

Fines and other payments imposed on a person in a court order, as well as confiscation of property in cases established by law and other means of confiscation are not included in the sum of taxes or fees.

The work carried out on the development and liberalization of the economy will contribute to the full payment of taxes and levies within the specified period, the timely financing of the expenditure part of the budget and targeted funds, and ultimately, the development of the country and the further improvement of the standard of living of the population. . On the other hand, failure of these funds to reach the appropriate budget and target funds within the specified period and in full may prevent the implementation of the state's tasks for a certain period.

The obligation of the taxpayer to pay a specific tax or levy, to cancel the existing tax debt is the obligation to calculate and pay the specified taxes and levies on time and in full. methods are available - bank guarantee; - pledge of property; - guarantee; - registration of the taxpayer's property; - suspension of operations on bank accounts; - penalty Amounts of calculated (estimated) and unpaid taxes, including outstanding and current payments for them, as well as financial sanctions and penalties not paid in the period specified in the Tax Code, are recognized as tax debt.

In case of non-fulfillment of the tax obligation, i.e., if the tax debt is not paid, measures to collect the debt from taxes and fees are applied in our country in a mandatory manner based on the norms established by the law. In practice, in some cases, in addition to measures to collect tax debt in a mandatory manner, in order to support taxpayers, in order to support taxpayers, there are also cases of granting privileges and opportunities, such as partial or complete waiver of their tax debt, permission to submit reports late, and postponement of payment deadlines. . 6410 "Debts for payments to the budget (by types)" account, the amount of the obligation to be paid to the budget is taken to the credit of the account, the use of profit for paying period expenses, taxes and other mandatory payments , reflected in the connection with the accounts that take into account the calculations with the employees on labor wages. In the final

calculation, lump sum payments previously transferred to the budget for taxes and other mandatory payments are transferred to the budget on the debit side of account 6410 "Debts for payments to the budget (by types)" It is reflected in connection with accounts accounting for cash payments (4400). Amounts actually transferred to the budget are reflected on the debit side of the account 6410 "Debts for payments to the budget (by types)" in connection with the accounts accounting for funds.

6410 "Debts for payments to the budget (by types)" account, the analytical account is kept separately for each type of tax. A separate account is opened in account 6410 for each type of tax and levy. For example: 6410 "Value added tax", 6411 "Excise tax", 6412 "Profit tax from legal entities", 6413 "Income tax from individuals" and others. Accounts can be linked depending on the source of the amount of taxes and fees calculated to the budget: D 2010, 2310, 2510, 2900, 4410, 9430, 9810, etc. K 6410. Linking of accounts when the amounts paid to the budget are transferred D 6410 and K 5110, 5200, 5500.

In conclusion, it should be mentioned that in order to eliminate obstacles to business development by solving problems in the field of entrepreneurship, attracting foreign investments to the country and ensuring the guaranteed protection of the rights and legal interests of entrepreneurs, as well as pandemics and the global economic crisis In cases where their negative impact on the economic sectors has increased as a result of the circumstances that cause the situation, to prevent the emergence of indebtedness of taxpayers, the increase of existing debts, and to create further relief for them, the taxpayers are given taxes and fees for a certain period of time. It is intended that exemptions from taxes, benefits of reducing tax rates and the possibility of submitting reports and declarations, late payment of taxes and fees should be determined by adding additional articles to the current Tax Code, amending or adding additions to the relevant articles. We consider it appropriate

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