

SCIENTIFIC CONTENT OF TAX FUNCTIONS

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Abstract

This article analyzes the scientific opinions of a number of authors who expressed their opinions about the functions of the tax category. It is recognized that there is no consensus on the number of tax functions due to the fact that these authors did not pay attention to the existing difference between the role and functions of tax. As a result, it is explained that, like the tax itself, its functions are objective and have only fiscal and regulatory functions.

Keywords: Tax, tax functions, role of tax, tax category, fiscal function of tax, regulatory function of tax.

It is very important to understand what functions belong to the tax category in economic relations.

Most authors who have a scientific approach to tax issues have recognized that it has various functions.

The reason for the diversity of opinions on tax functions is that they did not pay attention to the existing difference between the role of the tax category and its function.

Controversial problems in this regard, a number of scientists [1; 3; 4; 5;] researched by. They mainly conducted their analysis within the financial category. The reason is that in these periods the practical form of the tax category was denied for subjective reasons.

V.P. Dyachenko was the first person who paid attention to the existing difference between the role of economic categories and their functions and clearly justified them [3, P.78-79].

In his opinion, the role of economic categories means the form of influence of its practical application (the impact that a particular use of a category has).

E.A. Voznesenskyi emphasized that the role of the category is the result of practical use of the category (the result of its practical use) [1, P. 117-118].

In the **function** of the economic category, in practice, its essence or the manifestation of **the characteristic that belongs to it**, the expression of the form of social orientation is understood. [1, P. 117; 4, P. 16]. They compare the existing difference between the role of the economic category and its function to the **difference**

between base and superstructure relations [1, P. 128]. Basic relations embody the essence of economic categories and express their objectivity, while superstructure relations represent the forms of manifestation of these categories in practice.

Also, based on this, it can be recognized that tax functions are basic relationships, and therefore, as noted above, we understand the specific nature of the tax category that is manifested in practice and the features that belong only to this category. Category functions, comparable to the basis, embody the essence of objective categories, and they express singularity, "... and not all things and events, but some..." [6, P. 21]. Since the functions essentially belong to individuality, they are recognized as functions of a specific economic category. The reason is that in these functions it is possible to determine the level of social purpose of only one economic category. These functions make it possible to distinguish this economic category from other economic categories, to fully understand its importance and essence in economic relations. If these functions apply to other economic categories, then they show generality. Their "...generality" means "similar, identical, (in other economic categories - M-A.E.) repetitive aspects" [6, P. 12]. That is, "... the generality does not fully cover all aspects of individuality, but only approximately" [6, P. 21].

That's why it is difficult to know the essence of economic categories and create a clear picture through this generality that covers roughly, which gives rise to an abstract or general understanding of the economic category. The purpose of the scientific analysis of tax functions is to go from **the general to the concrete**.

Only when the characteristics of the categories are made concrete through the functions of the economic categories, the nature of its manifestation in practice will be fully revealed and it will be possible to distinguish it from other economic categories. Unlike tax functions, its role in economic relations is much wider. Therefore, the role of the tax category is variable due to the fact that it is compared to the infrastructure. Its variability is inextricably linked to the social and economic policy of the state, which is one of the political and legal forms of the infrastructure.

As the social and economic policy of the state changes, so do its ways of influencing economic relations through taxes.

For example, in order to ensure the adequate organization of the market infrastructure, the tax incentive role helps the development of certain business activities and, on the contrary, by imposing high tax rates (or monopoly tax) on monopolistic companies in order to prevent unnecessary or unhealthy (unequal) competition. restricts its activities within the legal framework. Once a certain goal is achieved, its incentive or disincentive can be removed. These cases result in the practical use of the tax. What kind of results to achieve is closely related to the social and economic policy of the state.

The internal capabilities of any economic category cannot be fully understood through its role in one form or another.

Therefore, “the role of the economic category is much wider than its function. For example, money is used as an incentive to improve performance. But no one gives it (money) the function of motivation, because this process is the result of the practical use of money in reproduction, that is, it is not its function, but its role. The same money constitutes the material content of the redistribution process. But they do not give the redistribution (distribution) function to this category. Other value categories are also involved in the process of redistribution. But only one of them - finance - has a distribution function. Of course, many categories “serve” the relation of distribution in society, but each according to the social function specific to this category. After all, isn’t money directly related to development? Of course, it is directly related. But it does not receive the function of “production” ... because this is the result of its practical use in the process of reproduction, that is, it is not its function, but an expression of its role (the same is the case with taxes - M-A.E.)” [1, P. 118].

So, based on the above considerations, it should be said that the recognized economic, control, incentive, redistribution, reproduction, prohibition, management and information provision are the expression of the role of the tax category in economic relations.

The existence of the role of the tax category creates the basis for its functions to be embodied in economic reality. Therefore, by objectively using various means of influence of superstructure tax, it ensures the objectivity of tax functions and the manifestation of its essence. These measures are aimed at the correct perception of tax functions in economic relations. Therefore, understanding that the role of this category has more information than its functions is an important issue in thinking about the functions of the tax category.

Regarding the question of what functions exist in the tax category defined by Basis, in our opinion, they are fiscal and regulatory functions.

In support of the idea of the existence of these two functions of the tax, we emphasize that these two functions are fully assigned to any tax and therefore are considered by us as a function of the category in a holistic framework.

The fiscal function of the tax is connected with the implementation of the budget and various funds in the process of providing financial resources to stable and growing income bases. This is a characteristic tax form for all countries in all periods of their existence and development. Therefore, it is no coincidence that the first reason for the creation of taxes was the fiscal imagination. Existing opinions related to the functions of taxes have also shown that they are unanimous in explaining the fiscal function of taxes.

Now let’s turn to the issue of the ranking function of the tax category. First of all, we want to connect it with the following question. That is, what is the reason that practical forms of tax apply in economic processes in several ways? In order to make it easier to answer this question, we also present its directions. First, thinking free from or

unattached to any means of subjectivity (privileges, restrictions, rate reductions or, conversely, preference systems, etc.). Secondly, don't forget that the introduction of taxes does not depend on the wishes and arbitrariness of the political establishment (meaning the rule of the state) (because it really isn't). If it is considered to answer our question, why it is impossible to introduce a single type of tax in economic relations, some (for example, academician D.S. Lvov [7, P. 4; 8, P. 3]) in contrast, and even in some countries, for example, in Germany, they understand that there are more than 50 types of taxes [9, P. 21] (here the point is not that the types of taxes are a requirement of the tax experience, but the basis of their manifestation in economic reality objectivity and the perception of social development). In addition, it can be recognized that the purpose of the implementation of several types is to lighten the fiscal burden or cover the solvency abilities more fully. In fact, this is the truth. But it is also subjectivity. Therefore, it is very important to pay attention to what is actually embodied in the core of these.

Let's imagine that several types of tax apply only in pure form, without means of influence of the superstructure (see the beginning of the next letter about the objectivity of its application in several types). Isn't that sorting? Sorting, of course. What is the purpose of regulation? Fiscal imagination, of course.

So, these two functions, as we recognized above, have equal status, equal importance, are integrally related to each other, one causes and complements the other. And these two functions are mutually embodied, one whole. Therefore, we recognize these two functions as a function of the tax category as a whole.

Furthermore, why do we recognize that the functions of a tax category are as objective as the category itself? We support E.A. Voznesensky's comparison of category functions to base relations. So, what is the objectivity of this function?

The objectivity of the tax, which means the ordering nature of it, is that it is manifested in several types or practical forms, and it does not depend on the state. The reason is that these manifestations occur on the basis of the objective laws of social development. The state is the cause of their introduction and legalization and creates the conditions. Therefore, "the state can introduce the types of payments that correspond to the action of objective economic laws, the objective needs of the development of production forces"[1, P. 33]. Moreover, statehood itself is a product of social development and cannot function without them. Therefore, objective states cannot be subjective and vice versa. But they are interrelated.

The existence, objectivity and process of knowledge of the ranking function of tax in economic relations are manifested through various means of tax ranking. That is, all the control, redistribution, incentives, economic management or tax concessions, restrictions, and preference systems recognized by a number of our scientists are aimed at the sorting function of this category. There is no need to dwell on the essence of these subjective means. Because, regardless of the fact that scientists have different

positions about them, they consistently interpreted the expression of their thoughts with great skill.

The fiscal function of the tax creates conditions for its sorting function, and, conversely, the efficiency of the sorting function ensures the success of its fiscal function. That is why these two functions are interrelated, one requires the other and is equally effective.

In conclusion, we say that the existence of cases of subjectivity in the approaches to the description of tax functions, the absence of its main, important and minor functions, that is, the category functions have equal status, the objective and subjective role of tax functions was explained by comparing the basic and structural relations, the author put forward tax functions were introduced.

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