

## Increasing Local Budget Revenues by Optimizing Interbudgetary Relations

*Meyliev Obid Rakhmatullaevich*

*Tashkent Financial Institute, Doctor of Economic Sciences*

*Egamberganov Mirzabek Odilbek Ugli*

*Student of Tashkent Financial Institute*

**Abstract:** The article highlights the formation of the revenue base of local budgets, the scientific and practical basis for ensuring the effectiveness of interbudgetary relations in regulating local budget revenues. The possibility of ensuring the stability of local budget revenues by optimizing inter-budgetary relations is based on the regulation of local budget revenues. Based on the research conducted, practical recommendations have been developed.

**Keywords:** interbudgetary relations, local budget, local budget revenues, local government authorities, local taxes and levies, regions, regional economy.

**Enter.** At present, the possibility of effectively ensuring the expenses of the local budgets at the expense of the revenues of the local budgets is low, in particular, the possibility of fully financing the expenses of many regions with the revenues of the local budgets is low, and the need for financial funds from the republican budget is felt in order to cover these expenses, to increase the revenues of the local budgets of these regions and, on this basis, the economic development provision is gaining urgent importance.

Effective local implementation of state policy depends on the financial capabilities of local self-government bodies. In our opinion, the practice of forming the income base of local budgets in the current conditions is not enough to ensure their complete financial independence, and the activity of local state authorities in increasing revenues to the local budget.

The President of the Republic of Uzbekistan, Shavkat Mirziyoev, touched on the problems in this area and said, «... we should reconsider the powers and responsibilities of local authorities, and further increase their independence. Most governors lack independent decision-making and initiative, taking responsibility for solving issues related to the development of regions»<sup>1</sup>.

Today, increasing the income of local budgets, increasing the financial independence and responsibility of local authorities in the application of measures to ensure their sustainable development, developing and widely applying scientific proposals and practical recommendations on this basis, a systematic approach to this issue is of great importance.

<sup>1</sup> Ўзбекистон Республикаси Президенти Шавкат Мирзиёевнинг Олий Мажлисга Мурожаатномаси. “Халқ сўзи” газетаси. 2018 йил 29 декабр №271-272.

1	ISSN 2576-5973 (online), Published by “Global Research Network LLC” under Volume: 6 Issue: 11 in Nov-2023 <a href="https://globalresearchnetwork.us/index.php/ajebm">https://globalresearchnetwork.us/index.php/ajebm</a>
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Article 118 of the Budget Code of the Republic of Uzbekistan provides the procedure for the distribution of revenues between the budgets of the budget system. It is known that revenue from regulatory revenues is distributed among the budgets of the country's budget system.

A number of economists approach the mechanism of distribution of tax revenues from the point of view of ensuring the balance and stability of budgets of the budget system, as well as the methods and means of formation of funds, as well as the consolidation of powers. In particular, according to T.Valinurov, one of the foreign economists, the mechanism of inter-budgetary distribution of tax revenues is a set of methods<sup>2</sup> and rules for organizing tax relations, if it expresses the features of creating a centralized fund of the state for its implementation., According to V. Glushchenko, it is a set of forms, methods and methods of organization and regulation of tax relations that are consistent with the goals and objectives of tax policy and are consolidated in tax legislation<sup>3</sup>. According to T. Dyukina, the essence of the tax revenue distribution mechanism is the necessary process of managing redistribution relations that arise in the distribution of national income<sup>4</sup>. Also, these economists expressed their views on the economic content of the mechanism of inter-budgetary distribution of tax incomes in a one-sided way, means that by giving descriptive definitions through the influence of the management mechanism on the budget-tax relationship.

In turn, D.Tatarin<sup>5</sup>, B.Aliev<sup>6</sup>, M.Suleymanov<sup>7</sup>s stated that the distribution of tax revenues is a complex system of tax relations in the process of creating centralized and decentralized funds of budget funds in order to increase the level of self-sufficiency of the regions and evaluated only the quality of the system of tax relations, while A. Serdyukova, E. Vylkova, A. Tarasevich noted the budget as a set<sup>8</sup> of tax methods and tools that provide taxation and tax revenue in a certain historical period and focused on revealing the normative essence of the term.

According to L.Shevirkov, the essence of the tax revenue distribution mechanism is the separation and distribution of taxes between the levels of the budget system, that is, a set of relations between all levels of authority in the tax field, which are connected<sup>9</sup> with the need to exercise strong income and expenditure powers, L.Shevirkov focused only on the distribution process.

One of the economists of our country A.Islamkulov noted his approaches to the economic content of the mechanism of inter-budgetary distribution of tax revenues, and in his opinion evaluated the powers of

<sup>2</sup> Валинуров Т. Методика оценки налоговой политики государства. Автореферат диссертации на соискание ученой степени кандидата экономических наук. Иваново- 2007

<sup>3</sup> Глущенко Ю. А. Организация межбюджетных отношений в контексте развития территорий: мировой и Украинский опыт// №2/1(12) 2014 г. с. 183–193.

<sup>4</sup> Дюкина Т. Налоговый механизм как основа внутреннего устройства налоговой системы// // Известия ДВФУ. Экономика и управление. 2. 2017. С.59–67

<sup>5</sup> Татаркин Д.А. Налоговый федерализм как институциональная форма конкурентной борьбы за налоговые доходы. Екатеринбург. 2007.

<sup>6</sup> Сулейманов М. М. Роль налогового федерализма в формировании бюджетного потенциала территорий // Финансы. 2011. № 8.

<sup>7</sup> Алиев Б. Х., Сулейманов М. М. Модернизация российской модели налогового федерализма как фактор повышения эффективности налоговой системы // Налоги и финансовое право. 2011. № 7. С.178–182.

<sup>8</sup> Сердюкова А.Э., Вылкова Е.С., Тарасевич А.А. Налоги и налогообложение: учебник для вузов. – СПб.: Питер, 2011. – 752 с.

<sup>9</sup> Шевырьков Л.В. Сущность экономических отношений, являющихся источником формирования доходов местных бюджетов// Инженерный вестник Дона, №3 (2015)

state management and authorities on the powers of income and expenditure. In the views of the economist, priority is mainly given to levels<sup>10</sup> of vertical proportionality.

Further improvement of the relationship between the republican and local budgets, the connection, undoubtedly, consists in the economic development of the regions, the elimination of the economic disparity between them as much as possible. In addition, although a number of works have been carried out in the field of finding new sources of revenue for local budgets, introducing a progressive system of tax collection and improving the base of existing tax revenues, the effectiveness of these works and the actual situation have not yet been fully studied<sup>11</sup>.

The rules of tax deductions are differentiated by regions and types of taxes and are reviewed annually. Regulations are established before the beginning of each fiscal year, after determining the amount of expenditures on general government expenditures. In determining the regulations, it is based on the forecast amount of local and republican taxes and the forecasts of the minimum costs of local budgets

**Table 1. The state of distribution of tax revenues between budgets<sup>12</sup>, (in billion soums)**

№	Taxes	2016 year		2017 year		2018 year		2019 year		2020 year		2021 year	
		RB	LB	RB	LB	RB	LB	RB	LB	RB	LB	RB	LB
1.	Personal income tax	1870,7	3060,9	2384,2	3511,7	2354,9	5067,0	3546,3	9776,1	5772,0	9365,0	7501,3	11416,7
2.	Profit tax	2273,5	343,6	2431,6	459,1	4189,6	840,6	12241,8	2994,6	26921,6	1809,5	35669,5	2600,2
3.	Single tax payment (Sales tax from 2019y)	1308,8	1647,3	1081,0	2378,2	915,5	3791,0	-	1988,7	-	1353,9	-	1649,4
4.	Value added tax	9020,2	2871,4	11485,1	3200,7	23350,2	4526,3	26936,9	8105,1	29911,0	1266,4	38439,0	-
5.	Excise tax	5136,4	1121,9	6379,8	1069,4	9215,8	486,4	6683,3	3631,4	6907,9	4789,4	7427,3	5659,2
6.	Subsoil use tax	2454,3	63,4	3347,7	126,4	8278,8	145,9	14394,6	298,2	15856,8	560,4	14943,7	868,2
	<b>Total</b>	<b>22063,9</b>	<b>9108,5</b>	<b>27109,4</b>	<b>10745,5</b>	<b>48304,8</b>	<b>14857,2</b>	<b>63802,9</b>	<b>26794,1</b>	<b>85369,3</b>	<b>19144,6</b>	<b>103980,8</b>	<b>22193,7</b>

The current practice of managing the economy of regions confirms the importance of local tax policy and increasing local tax capacity. The economic importance of the tax potential is evident in the need to increase the financial potential of regions and the effectiveness of tax policy in them. In the industrially developed regions of our country, a certain part of the republican taxes is left at the discretion of this region, while in the industrially developing regions, they are completely left at the discretion of these regions.

From the data of the table, it can be seen that an average of 64% of income from personal income tax is left to local budgets, and the amount has increased by almost 4 times in the analyzed years.

In the analyzed years 2016-2021, income from profit tax from legal entities has increased by almost 15 times, the part left to the discretion of local budgets has increased by 7.5 times. We can see that the increase of the total revenues compared to the part left to the discretion of the local budgets is more than 2 times. The reason for this is that according to the current Tax Code, tax revenues paid by large taxpayers are directed to the republic budget.

Also, income from profit tax includes income from additional profit tax on high income, and most of these incomes are directed to the budget of the republic.

<sup>10</sup> Исламкулов А.Х. Бюджетлараро мутаносибликни таъминлашда солиқлар тизимини такомиллаштириш. DSc. илмий даражасини олиш учун ёзилган диссертация автореферати. - Тошкент: ДБА, 2020. - 72 б

<sup>11</sup> Meyliev, O. (2022). Increasing the importance of property tax in the revenues of local budgets. Economy and education, (2).

<sup>12</sup> It was compiled by the author based on the information of the Ministry of Economy and Finance of the Republic of Uzbekistan.

Based on the Decision of the President of the Republic of Uzbekistan No. PQ-4086 and the Laws<sup>13</sup> of the Republic of Uzbekistan on the State Budget, it is determined that the turnover tax will be fully transferred to the budget of the Republic of Karakalpakstan, regional budgets and the budget of Tashkent city.

In 2016, total revenues from value added tax amounted to 11,891.6 billion soums, of which 2,871.4 billion soums or 24.1 percent were left to local budgets, while in 2017, total revenues from this tax amounted to 14,685.8 billion soums. 3200.7 billion soums or 21.8% of the total tax revenue were left. By 2020, the total revenues from value added tax will be 31177.4 billion soums, of which 1266.4 billion soums or 4.1 percent will be left at the discretion of local budgets (the Republic of Karakalpakstan), and in 2021, revenues from this tax will be 38439.0 billion soums. was fully transferred to the budget of the republic.

In 2016, total revenues from excise tax amounted to 6258.3 billion soums, of which 1121.9 billion soums or 17.9 percent, while in 2017 total revenues amounted to 7449.2 billion soums, of which 1069.4 billion soums or 14.4 percent is left to local budgets. By 2021, total revenues from this tax will be 13,086.5 billion soums, and 5,659.2 billion soums or 43.2% of the total tax revenue will be left at the disposal of local budgets. In recent years, the increase in revenues from excise tax to local budgets is due to the fact that revenues from excise tax received from the sale of gasoline, diesel fuel and gas to final consumers are fully transferred to local budgets.

In 2016, revenues from the tax for the use of subsoil amounted to 2,517.7 billion soums, of which 63.4 billion soums or 2.5 percent were allocated to local budgets. of which 868.2 billion soums or 5.5 percent were left to local budgets.

From the data in the table, we can see that the shares left to local budgets for some taxes are distributed unevenly in the analyzed years. This does not provide an opportunity for stable formation of local budget revenues.

«The formation of local budget revenues at the expense of republican taxes is expressed by the fact that it is not possible to finance their expenses at the expense of taxes and fees attached to local budgets, which are considered the primary source of income of local budgets. At this point, it should be noted that in the conditions of limited powers of local authorities on taxes and levies directly assigned to them, the implementation of deductions from taxes further limits their powers to strengthen their income base»<sup>14</sup>.

In recent years, a number of measures have been taken to stabilize local budget revenues, but the problems of local budget revenue formation have not been completely eliminated.

The practice of formation of revenues of local budgets shows that republican taxes are primarily distributed by regions by the government of the republic based on the possibilities of formation of local budgets of regions, and secondarily distributed by regional governments between the central budget of the region and its constituent cities and districts. This situation, in turn, requires the improvement of the practice of forming the income of the central budget of the region and the local budgets of the cities and districts within it.

<sup>13</sup> Decree of the President of the Republic of Uzbekistan No.RD-589 of December 9, 2019 "On the State Budget of the Republic of Uzbekistan for 2020" and Decree of the President of the Republic of Uzbekistan No.RD-657 of December 25, 2020 "On the State Budget of the Republic of Uzbekistan for 2021", 2021 of the Republic of Uzbekistan Laws of the Republic of Uzbekistan No.RD-742 "On the State Budget of the Republic of Uzbekistan for 2022" of December 30, Laws of the Republic of Uzbekistan No.RD-813 of December 30, 2022 "On the State Budget of the Republic of Uzbekistan for 2023".

<sup>14</sup> Жўраев А., Сафаров Ф., Мейлиев О. Солиқ назарияси. Ўқув қўлланма. –Т.: «Iqtisod-moliya», 2019. -221 б.

The amounts of inter-budgetary transfers are determined in the fiscal year when the legislative acts leading to changes in the ratio of budget revenues and expenses are adopted, as well as on the basis of the full and timely collection of revenues related to the budgets, that is, taxes and other payments, and the use of funds allocated from the higher budget.

**Table 2. The share of subsidies and transfers allocated to local budgets in the income of local budgets<sup>15</sup>, (in percent)**

No	The name of the areas	2015 y	2016 y	2017 y	2018 y	2019 y	2020 y	2021 y
1	Republic of Karakalpakstan	70,7	50,1	0,0	13,5	0,0	11,6	69,6
2	Andijan region	0,0	0,0	0,0	51,0	52,6	50,2	36,2
3	Bukhara region	0,0	0,0	0,0	16,8	0,0	25,8	18,5
4	Jizzakh region	92,7	84,5	32,0	43,5	58,9	69,3	33,6
5	Kashkadarya region	0,0	0,0	0,0	13,4	0,0	50,1	57,9
6	Navoiy region	0,0	0,0	0,0	11,4	0,0	8,4	0,0
7	Namangan region	79,3	77,8	52,5	63,6	58,6	77,5	55,9
8	Samarkand region	23,1	0,0	0,0	50,4	68,6	31,4	35,0
9	Surkhandarya region	89,6	83,7	51,7	60,1	65,8	71,0	64,9
10	Sirdarya region	41,3	38,6	16,3	38,2	58,9	69,8	60,6
11	Tashkent region	0,0	0,0	0,0	19,2	0,0	12,1	0,0
12	Fergana region	0,0	0,0	0,0	56,4	0,0	26,2	24,8
13	Khorezm region	0,0	0,0	0,0	46,9	60,3	57,8	36,3
14	Tashkent city	0,0	0,0	0,0	0,0	0,0	23,3	0,0
<b>AVERAGE</b>		<b>17,4</b>	<b>14,7</b>	<b>7,5</b>	<b>31,2</b>	<b>22,1</b>	<b>36,7</b>	<b>29,7</b>

From the data in the table, we can see that the share of financial assistance allocated from the higher budget in the income of local budgets differs in the regions of the country. In some regions, including Jizzakh, Namangan, Surkhandarya, and Sirdarya regions, the share of financial assistance remains high. This, in turn, creates the need to increase the incomes attached to the local budgets of these regions.

In our opinion, the solution to this situation is, firstly, to increase the responsibility and authority of local authorities in increasing the income of local budgets, secondly, to improve the mechanism of leaving excess tax revenues to the local budget, and thirdly, to form additional reserves by local governments, to create new taxation facilities and bases. development should be achieved.

One of the main factors of their financial independence is the increase in the share of taxes and fees assigned to local budgets in the income of local budgets. In reality, taxes and levies attached to local budgets should have the same level of influence in ensuring the effective implementation of the state's socio-economic policy.

Until now, there is no optimal ratio of equalization of budget support aimed at strengthening and balancing of local budgets by redistributing the powers of income and expenses of various levels of state authorities and providing incentives for the development of the revenue potential of local authorities.

<sup>15</sup> It was compiled by the author based on the information of the Ministry of Economy and Finance of the Republic of Uzbekistan.



According to the tax legislation, the taxes that are considered as budget revenues are allocated to the republican or local budgets, and due to the fact that local budgets are not allowed to have a deficit, due to the fact that the taxes and levies assigned to local budgets cannot fully finance their expenses, currently the majority of state taxes are directed to local budgets, and the revenues of local budgets, i.e. regulatory revenues appears to be valid.

At this point, it is worth noting that at the current stage of improving the country's tax system, increasing the powers of local state authorities on revenues allocated to local budgets should be defined as an important direction.

It is known that ensuring the stability of local budgets depends on macroeconomic and financial factors, and most economists recognize the system of income distribution among the budget system links as financial factors. The analysis of the practice of regulating local budgets shows that the old mechanism is still being used, that is, reliable types of taxes are first collected in the existing central (state) budget, and then a certain percentage of it is left as a deduction every year in different percentages if the revenues allocated to cover the expenses of local budgets are not enough. This mechanism does not encourage the interest of local authorities to increase their allocated revenue year after year.

Creating a favorable business environment in the regions, expanding the income base of the local budget by creating new enterprises, including «developing and implementing programs for the establishment of enterprises in the field of small business and private entrepreneurship, creating new jobs and solving the issues of employment of different strata of the population, republican and The tasks of gradually reducing and eliminating local budget subsidies at the expense of increasing the volume of revenues to the local budget» were assigned to the first deputies of the governors for economy and business issues.

**Summary.** Another way to strengthen the revenue base of local budgets is to improve the criteria for the distribution of revenue sources between the republican and local budgets, and the distribution of revenue sources between budgets should be carried out on the basis of the following criteria:

- the tax base of the republic's budget should include taxes unevenly distributed in different regions - resource taxes and centralized taxes that respond to economic stability - value added tax, excise tax;
- currently, the main requirements for the development of entrepreneurship and support of small business enterprises are assigned to the local government bodies. This determines the need to fully attach the profit tax paid by these enterprises to local budgets;
- income tax collected from individuals should be distributed equally between republican and local budgets. Because this tax is collected based on the principle of permanent residence, and the interest of local financial authorities in collecting it increases. On the other hand, these taxes occupy a significant part of the revenues of the republic budget.

It is necessary to fundamentally change the method of providing subsidies and transfers to needy regions. Economic and social indicators should be used effectively.

It should be noted that with the transition of our republic to new forms of economic management and social relations, the regulatory and legal basis of local budget income regulation and taxation is being improved regularly. The revenues of the local budgets of regions with high economic potential are somewhat higher, and the revenues of local budgets of regions with low economic potential remain low.

In our opinion, there are currently a number of problems in achieving the regulation and stability of local budget revenues and their management by local authorities. For example, the main part of local budget revenues is formed through inter-budget regulation channels, on the basis of the norms of deductions from

<b>6</b>	ISSN 2576-5973 (online), Published by "Global Research Network LLC" under Volume: 6 Issue: 11 in Nov-2023 <a href="https://globalresearchnetwork.us/index.php/ajebm">https://globalresearchnetwork.us/index.php/ajebm</a>
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republican taxes, the norms of which are revised every year. But these norms change every year and are unstable. This instability leads to huge differences in per capita budget revenues among regions, depending on the way taxes are distributed in practice. The current procedure of allocation of transfers from the higher budget, in our opinion, does not encourage the donor regions to increase their tax capacity and does not arouse the interest of the subsidy recipients to increase their income and taxes.

Analyses show that solving a number of tasks to ensure the sustainable development of regions, achieve economic growth, and increase the income of local budgets is gaining urgent importance at the same time. Including:

- development of long-term strategic development programs for increasing the income of local budgets based on the specific conditions and economic potential of the regions of the country;
- achieving stability of their income while ensuring employment of the population due to further increase of investment activity in the regions and creation of new jobs;
- increasing the income of local budgets by further improving the quality of services in this field, taking into account the existing opportunities and conditions for the development of tourism in the regions of the country;
- increasing the export potential in the regions of the country in proportion to the growth of the gross regional product, increasing tax revenues to local budgets by comprehensively supporting the activities of exporting enterprises, including business entities in this regard.

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<b>8</b>	ISSN 2576-5973 (online), Published by "Global Research Network LLC" under Volume: 6 Issue: 11 in Nov-2023 <a href="https://globalresearchnetwork.us/index.php/ajebm">https://globalresearchnetwork.us/index.php/ajebm</a>
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