

# Tax Relations: Current Thinking and New Realities

Zarif Ahrorov<sup>1</sup>, Oleksandr Sharin<sup>2\*</sup>, Sherkhon Tuychiev<sup>3</sup>, Abidjon Khudaybergenov<sup>4</sup>, Sevara Yunusova<sup>5</sup>, Madina Rainjanova<sup>5</sup>, and Nargiza Shaislamova<sup>5</sup>

<sup>1</sup>Samarkand Institute of Economics and Service, Samarkand, 140100 Uzbekistan;

<sup>2</sup>Mykolayiv National Agrarian University, st. Georgy Gongadze, 9, 54000 Nikolaev, Ukraine

<sup>3</sup>Samarkand branch of Tashkent State University of Economics, Samarkand, 140100 Uzbekistan;

<sup>4</sup>Mamun University Khiva city, Uzbekistan

<sup>5</sup>The Department of "Valuation and Investments", Tashkent Institute of Finance, Tashkent, Uzbekistan

**Abstract.** Considering taxes to be the universally recognized regulator of the economy, related ideas on the proper organization of tax relations are being promoted in various scientific papers. The relevance of this problem is caused, firstly, by the choice of a model of tax regulation within the framework of the general economic situation, by thoughts that are about "tax relations", "principles of taxation", "mechanism taxation", "about the nature of the tax", and secondly the within the framework of the tax system operating in the Republic of Uzbekistan, the instruments of tax relations are characterized by high economic inefficiency. The purpose of this research is to generalize the works on tax relations, improve tax regulation, develop the necessary proposals and recommendations to enhance the role of tax regulation mechanisms in the framework of improving tax policy that aimed at ensuring high economic growth. The paper also analyzes theories of tax regulation in the framework of using tax regulation mechanisms in order to ensure the growth of income (profit) of economic entities with a simultaneous decrease in the share of tax revenues in GDP. By defining the economic boundaries of tax policy, it is possible to solve not only the problems of economic growth of the country as whole, but also social issues in changing economic conditions. The paper also analyzes the opinions of various domestic and foreign economists on tax relations.

## 1 Introduction

Modernization of the economy of the country, further improvement and implementation of economic reforms in the tax system, strengthening of incentives for taxation, further development of small businesses and their role in the economy are the most important issues of socio-economic development.

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\* Corresponding author: [tov.kalliston.dnipro@gmail.com](mailto:tov.kalliston.dnipro@gmail.com)

The discussion about the essence of the tax, which unfolded on the pages of the journals, monographs, seems very timely, despite its apparent isolation from the current economic problems. In fact, the development of real approaches to their solution largely depends on a general assessment of the current economic situation, the choice of a specific model of transition to a market economy, which will contribute to improving the country's finances and strengthening tax relations of entities and the state. Of no small importance here is an analysis of trends in the development of tax relations and economic thought about the nature of the tax.

In the context of the globalization of the economy, the transition from a raw material to an innovative way of development of the Republic of Uzbekistan is possible solely on the basis of the implementation of the priority directions of the Program of the Strategy for Socio-economic development of the country [1], a justified Strategy makes it possible to effectively use the existing innovative developing potential of the country, enables enterprises of all forms of ownership to determine clear guidelines for their innovative development in the framework of defining clear guidelines for their innovative development in the framework of the "Strategy of Action". At the same time, the need for conscious regulation of tax changes on the basis of scientifically based procedures for their anticipation, optimal regulation, and adaptation to changing conditions of both external and internal environment is becoming increasingly important. The basis of these processes is the innovative development of tax relations. The noted circumstance significantly strengthened the role of the Strategy for innovative development of the taxation system of enterprises, in particular, innovative ones.

## 1.1 Literature Review

The ideas of self-organization of the market mechanism in a clear and figurative form were expressed more than two centuries ago by A. Smith in his fundamental work "Research on the nature and causes of the wealth of peoples". "... each person must work," he says, "in order to make society's annual income as large as it can. In general, he does not intend to promote public interests at all and does not know how much he promotes it. Preferring domestic support for foreign industry, he intends only his own security; and, guided by the fact that the industry in such a way as its products can have the greatest value, it intends only its own benefit, and it is in this, as in many other cases, led by an invisible hand, to advance an end that is not was part of his intention. And it is never worse for society that it is not part of this. Respecting his own interests, he often promotes society more effectively than when he really intends to promote it. "I never knew much good done by those who suffered in trade for the public good." [2].

The idea of "tax relations", "principles of taxation", "tax mechanism", "about the nature of the tax" formed the basis of classical political economy. It was assumed that the tax was able to adjust and regulate the economy. Such ideas dominate not only the works of A. Smith, D. Ricardo, D.S. Mill and other classics, but also gain strength in the countries with developing market economies. However, even now the influential monetarist school adheres to a similar view and advocates support to regulate the economy by market mechanisms, in particular, tax ones. When choosing a model of tax regulation, it is necessary to take into account not only the general economic situation in the state, but also the fiscal interests of the federation and its individual entities [3].

Yutkina T.F. declares: "Tax regulation is economic influence on investment processes, renewal of technology in the industry, budget balancing, and internal taxation relationships" [4].

In general, it is explained in the literature that tax relations are relations arising between a taxpayer and state authorities regarding accounting, charging and paying taxes, fees and

other obligatory payments [5]. Participants in tax relations, on the one hand, are taxpayers, on the other - tax, customs and other state bodies. From a legal point of view, tax relations are a set of specific obligations that oblige a tax subject to pay taxes to the budget in accordance with the legislation in favor of the state [6].

## 2 Material and Methods

The tasks outlined in the Action Strategy for the five priority areas of socio-economic development of the Republic of Uzbekistan require the use of new innovative approaches in reforming the tax system, including the following steps:

- improving the stability of the budget system by introducing modern mechanisms for regulating the tax system;

- maintaining a well-thought-out tax policy aimed at improving the quality of forecasting and the efficient spending of the budget environment. This is achievable only by optimizing taxation and establishing tax benefits for innovatively developing enterprises, etc. Of course, an important place in these plans is occupied by a radical change in approaches in the tax sphere. The main idea of introducing in 2019 and introducing in 2020 a new tax system under the New Concept of tax policy development is to reduce the tax burden, introduce a simplified and stable tax system and, within this framework, ensure the competitiveness of the domestic economy and create the most favorable conditions for entrepreneurs and investors.

Finally, taxpayers should feel what is happening not only around changes in the tax system, but also the mechanism of the tax system. Therefore, to introduce the content of the second, the terms used in regulating the tax system are of great importance. Currently, in spite of the measures taken to tax regulation in order to strengthen tax relations between taxpayers and budgets of all levels, there is no significant acceleration of the innovative development of business entities [7-10].

At the current stage of economic development, such terms as “taxes”, “optimal tax”, “tax regulation”, “tax benefits”, “tax credit”, “integration tax”, etc. have become more popular and really topical. Much less often, especially in the political sphere, the phrase “socially significant tax” appears, which ensures a decent life and the development of the life of society, is considered a priority area of the state social policy. The widespread consonance with the category of “taxes” or “tax optimization” terminology requires an answer to a number of questions, including the question of the nature of the tax as an economic category, its place in the general mechanism for regulating existing tax relations, are the above terms used as a kind of alternative.

The need to cover these issues is also explained by the fact that so far the economic literature has not developed a uniform understanding of taxes and their essential elements (i.e., rates, benefits, payments, terms, interest, etc.).

It is obvious that these discrepancies are of fundamental methodological and theoretical significance. And the nature of the use of taxes in economic practice will largely depend on the solution of this issue. The discussion about the functions of taxes shows that attempts to overcome differences of opinion that have arisen remain unsuccessful. Some do not have enough arguments; others do not recognize them as convincing and compromise options do not suit anyone. To overcome this stalemate, we must try to identify the causes that led to it. In this regard, it is advisable, in our opinion, to pay attention to four circumstances.

## 2.1 First Circumstance

The current discussion, and especially the previous ones, suffer from one significant flaw - axiomativity. Opponents in their judgments often proceed from the provisions that they consider as axioms. They are not proved, are considered to be well-known, offered on faith. This applies to many provisions, including understanding the content of tax relations, assigning the apogee of their development to the period of feudalism, interpreting directly the social nature of production, etc. Meanwhile, in a scientific search, each tax thesis needs argumentation and justification. At the same time, of course, it is not forbidden to take into account the experience of science, its knowledge, and the opinions of authorities. You can take into account a lot, but everything needs to be proved. These are the rules of the scientific discussion in the field of taxes. The researcher is a “man of science”, he cannot come from a pre-prepared opinion, in this sense he “should not have an ideal”, he is called upon to come to him only in the course of a scientifically painstaking research.

It is equally important to note the features of knowledge of taxes, functions and principles of taxation. Theoretical work cannot lose sight of such a fundamental point as the non-axiomatic nature of tax knowledge. Therefore, the problem of taxation was constantly occupied by the minds of economists, philosophers, statesmen of various eras. One of the founders of the theory of taxation A. Smith (1723-1790) said that taxes for those who pay them and recognize not slavery but freedom (Smith, 1950). F. Akvinski (1205 or 1226-1274) defined taxes as the permitted form of robbery [11]. S. Montesquieu (1689-1755) with good reason believed that nothing requires so much wisdom of the mind as the definition of the part that is taken from the subjects and that that is left to them [12]. Life does not stand still, but is in constant development. The tax system changes significantly with the development of mankind. The content of tax relations from feudalism to the present day, of course, is very different (which does not, of course, eliminate the presence of certain common features in them), and therefore we characterize these relations as market ones [12]. Therefore, when discussing tax problems, it is hardly correct to proceed from previously formed ideas about taxes. It is especially important to take this into account at the critical stages of the development of society, with deep qualitative transformations in it. In such situations, the general recognition of certain provisions often turns out to be a stereotype of thinking, an underestimation of new realities. The scientist does not have the right, it seems, at each new round of cognition of the problem to reassign previously acquired knowledge, which, however, does not deny the need for their accounting and use. Regarding the depth and validity of theoretical and scientific provisions on tax T.F. Yutkina [13] notes that “It can develop solely on the basis of economically objective theory, supplementing and enriching it. The scientific theory of tax, in turn, examining the practical content of existing taxation, determines its positive and negative sides, their causes and effects, and creates more modern tax concepts.”

It can be stated that the theories of taxes have been developing from the Middle Ages. Exactly, Evstigneev E.N. created the theory of exchange and it is called “Exchange theory” in economics. He characterizes the taxation by the onerous nature of taxation, i.e. through a tax, citizens seem to buy from the state law enforcement services, healthcare, etc. This theory contributed to the conditions of the medieval system with the dominance of contractual relations [14-16].

Additionally, S. De Vauban, S. Montecchieu, Voltaire, Mirabeau created “Atomic Theory”. They refer that the tax is the result of an agreement between the parties, under which the citizen pays the state a fee for various services. Taxes act as a compulsory payment of society for peace and benefits to citizens. Some values are exchanged for others, although such a transaction is not voluntary and often cannot be considered fair [17-19].

Moreover, J. Sismond de Sismondi defines tax as both a victim and a pleasure. "With the help of taxes, the annual expenses of the state are covered, and each tax payer thus participates in the total expenses made for him and his fellow citizens. The goal of wealth is always pleasure. With the help of taxes, each payer buys nothing but pleasure. He derives pleasure from public order, justice, ensuring the security of the individual and property. Enjoyment is also provided by community service, thanks to which you can use good roads, wide boulevards, and healthy water. Public education, thanks to which children receive education, and adults develop a religious feeling, fun again. In addition to all the others, enjoyment is a national defense that provides everyone with a share in the benefits of public order" [15,20] in the "Pleasure theory".

Taxation is characterized as a payment in case of any risk. In this aspect, the taxpayer as a businessperson, depending on income, insures his property from war, natural disaster, fire, etc. Or, according to a different approach to this theory, the taxpayer acts as a member of the insurance company and must pay the premium in proportion to his income and property [21-23] in the "Tax Theory as an Insurance Term".

The "Classical theory" refers taxes as one of the types of government revenues that should cover "the costs of public defense and maintaining the dignity of the supreme authority." However, no other role (for example, regulation of the economy) is assigned to taxes, and duties and fees are not considered taxes [2,24].

The new theory, namely the theory of the victim which was created by N. Canar, B. Milgauzen, D. Mill contains the idea of the compulsory nature of the tax, treating the tax as a duty arising from the very essence of the state structure of society. It arose in the 19th century, retaining its relevance from the first decade of the 20th century [25-27].

Furthermore, theory of Collective Needs (E. Seligman, R. Strum, L. Stein, A. Scheffle, F. Nitti) also contains an idea of a coercive nature. Although the theory of collective needs reflected the realities of the late 19th century, due to the need to justify the growth of government spending and increase tax oppression [28-31]

Keynesian theory consists in the fact that taxes are the main lever of regulation of the economy and are one of the components of its development. At the same time, large savings as a passive source of income impede economic growth and are subject to tax recovery. Consideration of taxes as an instrument of macroeconomic stabilization made it possible to associate taxes with a number of macroeconomic indicators: national income, accumulation and consumption funds, etc. [32]

One of the theories of taxation is "Theory of Monetarism" by M. Friedman. It is based on a quantitative assessment of money circulation, through them an excess amount of money is withdrawn (and not savings, as in Keynesian theory). This reduces the adverse factors of economic development [33].

Supply economics theory (M. Burns, G. Stein, A. Laffer) refers to a greater extent than the two previous ones, it considers taxes as one of the important factors of economic development and regulation. In accordance with this theory, a reduction in tax burden leads to a rapid growth of entrepreneurial and investment activities. In the framework of the theory, the American economist A. Laffer established the mathematical dependence of budget revenue on the level of tax rates [34].

General theories (Private theories) by E.N. Evstigneev reflect the purpose of taxation in general. Means research on selected issues [15]

It is noted in the theory of Private Theory: Theory of the ratio of direct and indirect taxation that for a long time, financial science has been looking for an answer to the question of what is the impact of direct and indirect taxation on creating a balanced tax system. In the second half of the twentieth century, scientists have come to the conclusion that it is possible to build a balanced tax system only by combining in practice both forms of taxation, but with the predominance of its direct forms [35].

## 2.2 Second Circumstance

The occurrence of deadlocks in the discussion of tax problems is largely due to the violation of the laws of logic. First of all, they require that the concepts used in the discussion have the same meaning everywhere. Their uncertainty and vagueness lead to the fact that scientists begin to speak as if in different languages. One says one thing, the other has a completely different meaning in it. So, Z. Srozhiddinova [41] justifies that taxes are a fundamentally new, third historical and economic category in general. An economist Yutkina T.F. [13] interprets this in his own way and emphasizes that it is a private category in relation to the general economic category of finance. Therefore, as she believes, when exploring redistributive relations of a tax nature, it is necessary to know the underlying fundamental principle of finance [13]. It is the general economic category of finance that is the proponent of tax, and the state is its guide to real life. Therefore, she believes that she considers taxes only as a financial category. So you can argue endlessly and to no avail. There are many similar examples. The discussion shows that its participants have a different understanding of the content of taxes, taking into account specific business conditions. Some interpret taxes widely, others more narrowly, but almost everyone has their own way. Moreover, the interpretation of the corresponding concepts at different times in economic science was not the same. And these multi-temporal strata are also reflected in them, increasing their uncertainty, preventing scientists from understanding each other and conducting a fruitful dialogue. In this regard, it is advisable to briefly dwell on the interpretation of the tax content in the light of the requirements of new thinking and the tasks of providing a breakthrough so much needed today on the theoretical front of economic science and in economic practice.

Taxes are a financial category. First of all, the question arises: how legitimate is the concept of “taxes as a financial category”. The validity of this concept is the most controversial. His opponents substantiate their objections by the fact that taxes, as an economic category, cannot be reduced only to a system of financial relations. And they are right in this. The economic nature of taxes is indeed wider and richer. But not a single serious “marketer” does not deny this, does not pretend that the concept of “market production” should be considered as exhaustive in characterizing the nature of taxes. They only insist on the recognition of its necessity and immanence. T. Yutkina [13], it seems, quite justifiably observes that tax, as an objective economic category, requires an appeal to the theory of reproduction to one of its phases – distribution. It is in the distribution and redistribution of the created value that tax relations "arise" [13]. The absurdity of recognizing taxes as a priority in a market economy while denying the nature of tax formation. After all, these relations serve as an expression of a certain way of production, the stability of its corresponding attributes and relationships, when the products of production must necessarily pass through the stage of their recognition by consumers, and the latter - to compensate producers for the socially necessary costs. And in this part, production is undoubtedly commercial. It is another matter that this important, essential feature does not exhaust the entire content of market production, which is well shown by T. Malikov [42], A. Lyubin [43], although they draw different conclusions from this. In our opinion, a productive concept of improving taxation as a new (third) historical economic category of production. This allows us to further study the issue of the specifics of the functioning of tax relations, the specifics of their interaction with other economic categories, and to find the optimal mechanisms for their implementation. In this formulation, the concepts of “taxes” and “tax relations” coincide.

It is no accident that taxes in the minds of many economists are associated mainly with spontaneous market mechanisms, the universality of buying and selling, the pursuit of the greatest profit, alienation, private ownership aspirations, and the retribution of exchange based on spontaneously developing average costs. This attitude is clearly manifested in the current discussion.

However, such ideas are inevitable, and they are largely a product of the considered logic of economic thinking. It leads to the fact that the identification of the main signs of taxes rests mainly on the generalization of its main features in a market environment of free competition. Thereby, a substitution of the general with the special is widespread in economic thinking. It is quite natural that if the “general” signs of taxes thus obtained, which are actually special (market), are transferred to administrative systems of business, such relationships are difficult to find and recognize here.

The second root sign of taxes is, it seems, the need for the consumer to reimburse the producer for the necessary costs. The criteria, forms and methods of this retribution can seriously vary. Based on this, three main reasons for the functioning of taxes can be distinguished. The first is the division of labor, which generates an exchange, followed by taxation of the results of labor. The second is connected with the existence of a contradiction between production and the consumer, with the possibility of the use value of the produced goods not matching the needs of society, which requires the mandatory recognition of taxes on the created product a posteriori. The third lies in the sovereignty (independence) of the respective economic entities, giving rise to their equivalence in tax relations.

### **2.3 Third Circumstance**

Of fundamental importance in the interpretation of taxes is the analysis of its relationship with property relations. In economic science, the idea that tax relations are largely a product of the underdevelopment and immaturity of the form of ownership still dominates. The connection of tax dynamics trends with the development of property, it seems, is really determining. The whole question is how to understand this development.

Modern economic thought has come to the conclusion that the system of tax relations that has formed in our society is deeply deformed. The existing experience gives good reason to doubt the validity of the concept of identifying the growing nationalization of production conditions and its results with the development of the market. First of all, it is clear that with the development of market relations there is an increase in the implementation of innovative tax systems. Deep qualitative transformations of the taxation system are expected within the framework of a variety of forms of ownership. Its development, I think, will also go along the path of a variety of forms, an increase in the polysubjectivity and multi-level system of taxation. Before the transition period, this property acted mainly in one state-budget form, its subject was exclusively the state. This led to the concentration of almost all the functions of the state in appropriating the conditions and results of production, which undoubtedly opposed the use of the tax potential of the territory. Currently, such new forms of implementation as corporate, holding, and joint are being widely developed. This trend will intensify and enrich. It inevitably entails the development of a tax system.

### **2.4 Fourth Circumstance**

Many disagreements and misconceptions in the discussion of tax problems are connected, it seems, with an insufficient analysis of the practice of their development. Moreover, in this analysis it is important to overcome its biased reflection. Very often in it we see only what

we want to see. And economic life is so diverse that, if you wish, you can find facts in it to “justify” any view of taxes.

In the economic literature, for example, there is a certain idealization of tax relations. It is sometimes considered that it is enough to ensure their most efficient use, and all problems in the economy will be solved almost automatically. To believe so is to generate beyond expectations, which can only lead to disappointments and increase negative attitudes towards tax elements. Often, attempts to integrate tax elements into the administrative system of regulation give rise to a number of extremely negative trends: the pursuit of doubtful incomes, the consumption of fixed assets, the aggravation of imbalances, the intensification of the “shadow economy”, and the intensification of social tension. The effective use of tax elements and tax relations, as the experience of the past years shows, can only be achieved by skillfully combining them with other important economic measures: reform of property and planning relations, organizational and structural transformations, budget financing, staff training, production liberalization, etc.

But negative perception of taxes is no less widespread. It, as a rule, is based on dogmatism and on the absolutization of negative phenomena associated with deformations of these relations [47]. We are talking about the dominance of parameters in planning and evaluating the activities of enterprises, in ignoring the objective methods of tax regulation, pricing, and the monetary sphere. Deformed tax relations, as well as other deformed relations, “work” against the effective and dynamic development of the economy. Moreover, the correction of deformations will not be painless: an increase in tax rates, an increase in inflation and other natural trends are possible. Therefore, it is very important to anticipate mitigating measures in advance using the existing mechanisms for tax regulation in the framework of the program of the country's socio-economic development strategy for 2019-2030.

### **3 Results**

The implementation of the Program of the Strategy for the socio-economic development of the country until 2021 is accompanied by the transformation of the financial and budgetary, monetary, tax and other vital segments of the new system for regulating the life of society. However, the production and distribution of contractual value in cash is inextricable and without a well-functioning mechanism for strengthening tax relations it will not be possible to ensure a sufficient level of progress towards an innovative business system. It is from tax relations that the innovative activity of business entities depends. Although the first and second most difficult area of activity of both legislative and executive government bodies. All this indicates that at present they can only be created with the management of resolving the socio-economic problems of tax relations that meet international standards. However, in fairness, it should be noted that they couldn't be identical (adequate) to these standards, since each country has its own individual characteristics of socio-economic development. Nevertheless, the unification of the tax systems of market-developed countries allows not to accelerate the processes of integration, which ensures the successful solution of many problems, including tax, so that they would not only be optimal, but also a powerful incentive for the development of all socio-economic sectors of the country, but also allow for the transition tax relations from one qualitative state to another, more connected.

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