

## The Content of Taxes and their Importance in Society

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**Abstract:** The concept of tax as an economic category is directly related to the emergence of the state and the duration of its activities. In this regard, it should be noted that the tax category arises as an economic reality through the state economic policy. The concept of tax in a narrow sense represents the proceeds of money levied by compulsory procedure from taxpayers at the disposal of the state.

**Keywords:** taxes, sphere of production, finance, market economy

### Introduction

The validity of taxes is this objectivity since not all individuals who make up the society operate in the real sector (in the sphere of production). There are also areas in the society where rejection or engagement by others is economically ineffective, which requires the object of taxation to be practiced. To put it more precisely, the society is called notrentabelle (defense, medical, science, Enlightenment, culture, etc.) and the separation into the sphere of profitability, as well as the natural need to finance the notrentabelle sphere, necessitates the application of taxes, the social services of the notrentabelle sphere are carried out mainly by the state, due to this, taxes arising as a way of financing them directly belong to the state. There are a lot of functions and functions that the state performs, and when the market economy begins to develop, new functions begin to appear, when tasks that do not correspond to some socially protected market relationship go away. During the transition to a market economy, new functions of the state arise. These include the provision of social assistance to low-income people in our republic, the organization of the infrastructure of the market economy (in industry, agriculture, financial system). It is here that the state compensates the difference in the price of limited goods from the budget account, realizing the need to

provide more resources to pensioners, pensioners, students, mothers with many children, etc. for the implementation of strong socio-political activities, and to the other expenses from the state account, organizes material assistance to the poor in the neighborhoods. At the same time, the state of Uzbekistan spends money on the maintenance and strengthening of its defensive capabilities, as well as on equipment and medicines for the purpose of maintaining the peace of mind of the members of society, while the state is obliged to maintain the safety of citizens, establish the discipline of order in the country, carry out the functions of its The obligation to carry out such expenses also makes the taxes that are the source for the necessary. When our republic's economy transfers into free marketing relations step by step, the rules of tax develops according to flourishing economical level of development. I like to write all these things in details. Now Uzbekistan steps in its 30 year. In order to make our independence strong we have to pay attention to tax policy and develop tax low. Tax payers must pay as it is written by Ministry of department. Either he is physical or juridical person, he must not conceal his income or protest to pay tax. Other why, it is considered as crime.

Taxes denote monetary relations, which express mandatory payments. This relationship will be between taxpayers (legal entities and individuals) and the state that makes them their property. When enterprises and organizations serve the population, they form monetary relations in the process of doing business or buying and selling in the markets. But they can not be taxed, must be paid in mandatory order to the state budget by way of the value of the product created in the state country or levied in order to have a tax relationship. Taxes, which are considered the main source of the budget for the state, are of great importance.

### Main part

In my opinion, every mahalla's committee chairmen, work in every mahalla. One a week, every mahalla committee chairmen or old men must explain and have conversation on essence of tax and its benefits to citizens who are on relation with tax and to businessmen who line in that mahalla. Only by this way right culture of tax payers of tax system will rise and we will achieve in putting in order the relation toward tax of our people.

It is necessary to understand importance and essence of tax. Taken all taxes is not budget which comes into someone's pocket, but comes into government budget and this budget serves to strengthen our military defense of army and gives the possibility to develop our country. Assembling of tax must be accurate and mustn't be hard for people or mustn't destroy regions because poorness of people will bring to poorness of government budget and poorness of government budget brings to separation of military forces which in its turn brings to weakness of government. In general, tax is considered as a tool like pouting.

Tax is one part of wealth given to society to satisfy needs of government and society.

At first tax payers mustn't forget one thing, that taxes do not mean slavery, but it means the freedom of tax payers.

As we have mentioned before tax policy has one strategic force in our country. All of us know that putting in order governments production, encouraging some branch's development, and strengthen economical process is connected with tax policy. Thanks for god, our government achieves its fame step by step economical and political life of Uzbekistan. For making our country's fame high, payers must pay tax on time and make rich our government's budget. The houses flourishing, beauty and benefit is connected with family. From this we can come to conclusion that the greatness of government it's strength depends on all tax payers, citizens. So, we shouldn't conceal our incomes but should develop our production and increase our income.

The tax system of great, country must be perfect.

So, my suggests in developing tax system are:

1. We should use governments and tax payers' relations precisely.
2. We should simplify an order of tax taking and decrease tax sum.
3. Tax takers must carry on explanations with tax payers.
4. We should extend tax payers' rights and stop disorder.
5. We should make conditions so the tax payers understand concealing income or protesting to pay tax is useless.

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