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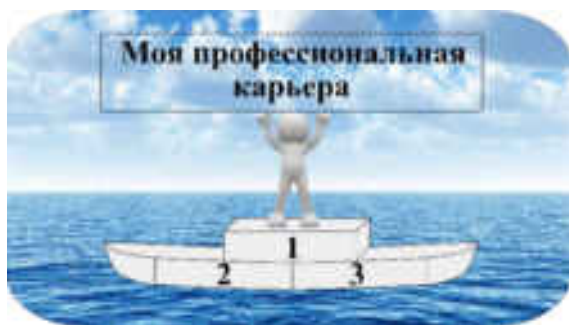


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**Международный научно-образовательный электронный журнал
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Название публикации: «THE ECONOMIC ESSENCE OF THE TAX POTENTIAL OF THE REGION IN THE FORMATION OF BUDGET RESOURCE»

Abstract: *This study analyzes the role of regional tax capacity in the sustainable development of the national and regional economies and its importance in the formation of budgetary resources. It demonstrates that tax capacity depends on the region's economic resources, tax base, and socioeconomic conditions, while its effectiveness depends on the region's level of economic development and institutional organization. The importance of tax control and planning systems is emphasized, and research is conducted on ways to ensure economic stability and the use of local budget revenues by increasing regional tax capacity.*

Keywords: *Tax potential, territorial potential, territorial potential, financial resources, budget resources, local budget, sustainability of budget resources.*

As a structural component of budget capacity, tax potential plays a decisive role in the formation of budget resources. Accordingly, the strategic planning of increasing tax potential occupies a special place in economic planning and must be implemented at both national and regional levels. Through planning, central and local government bodies aim to determine the potential volumes of tax revenues in a given territory, taking into account the requirements of tax legislation, and to reflect these in socio-economic development programs.

In a market economy, the importance of the tax system and its components in forming public financial resources is increasing. Especially at the regional level, the analysis of tax potential plays a key role in ensuring economic stability. Tax potential is the aggregate amount of taxes and fees that can be mobilized to the budget based on the existing tax base in the region, within the framework of current tax policy. This indicator directly reflects the financial stability and level of economic development of the region.

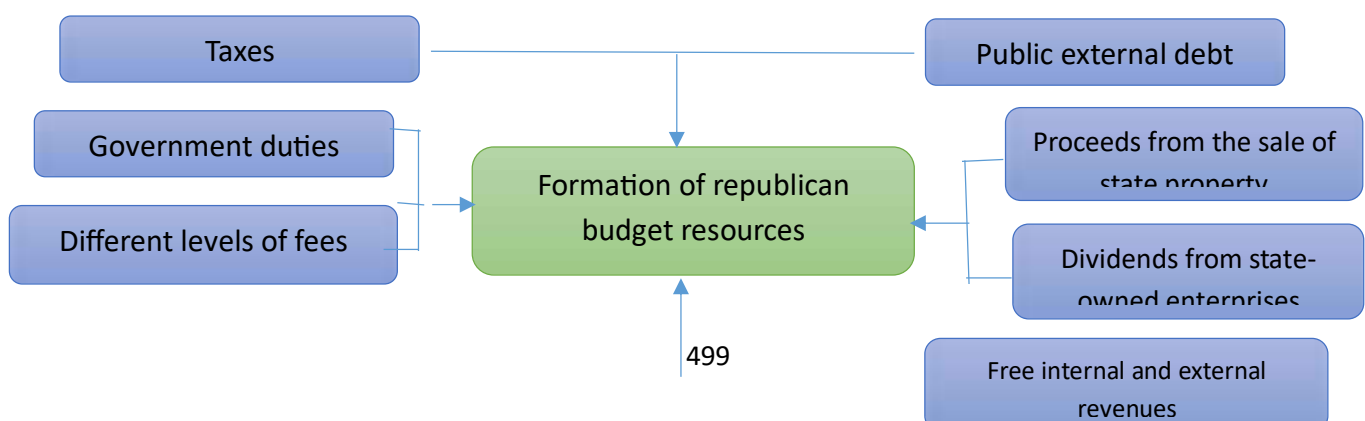
Currently, alongside the Gross Regional Product (GRP) indicator, the tax potential of regions reflects the level of economic development and serves in forming budget revenues. Therefore, it is necessary to study the region's tax potential, taking into account not only the factors forming the tax system but also the volume and structure of the regional product.

In New Uzbekistan, special attention is being paid to improving the management of regional budget resources in order to ensure sustainable socio-economic development, increase the competitiveness of the national economy, and improve the well-being of the population. In this regard, in forming local budgets, it has been emphasized that "Studies and calculations show that many such reserves are not being utilized in various regions. If fairness is ensured, local budgets will receive significantly more revenue." [1]

The Gross Domestic Product (GDP) and National Income (NI), which emerge as the result of the activities of all economic entities in the country, are unified objects of financial relations carried out through the budget system. The GDP and national income generated in the real sector of the economy also go through the stages of distribution and redistribution within the regions. In the regions, the redistribution and utilization of national income are carried out through the state budget. A certain portion of the national income is transferred to the state budget in monetary form and becomes part of the state's financial resources—that is, various level funds of state budget resources are formed.

Thus, budget resources are the funds received in monetary form from specific sources as budget revenues during a certain period and mobilized for financing expenditures from the budget. (Figure 1)

Structure of budget resources formation



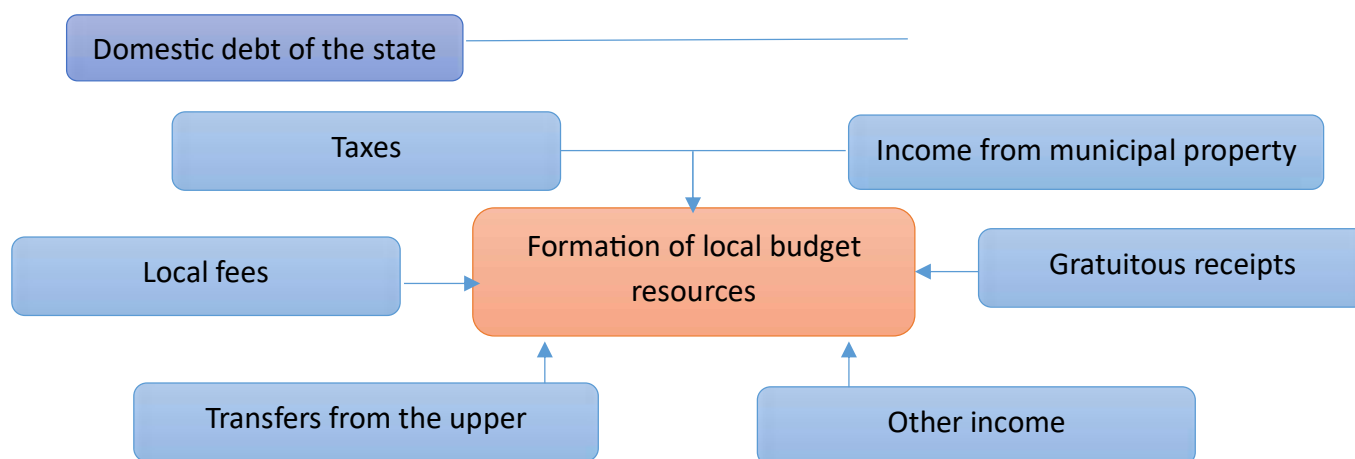


Figure 1. Structure of budget resource formation.

Each of the budget resources reflected in the diagram arises as a result of the country's level of socio-economic development and, accordingly, becomes part of the budget revenues. The share of each resource in the total revenue of the state budget is also determined within this process.

The movement of regional budgets is manifested as a structural component of a unified economic process on a national scale. The distribution of gross domestic product (GDP) and national income reaches its final material form in the regions through financial relations, and the budget system serves precisely this function. The words of Professor V. Rodionova apply both to the state budget and its regional components: "Budgetary relations are an integral part of the economic structure of society; their operation is objectively determined by the need to form a material and financial base for the state to perform its respective functions." [2]

Strategic planning for the development of a region's tax potential can be either imperative or indicative in nature. In imperative planning, national tax authorities set tax revenue targets for different levels of budgets by issuing directives to local tax bodies from the top down.

In indicative planning, on the other hand, priority goals in the development of the region's tax potential are identified in groups; measures are taken to indirectly stimulate specific types of economic activity; and strategies are developed to legalize certain types of economic activity currently operating within the shadow economy. [3]

This is particularly important today, as priority is being given to the development of small business and private entrepreneurship, expansion of exports, and localization.

Tax control is functionally linked to tax planning and regulation. It is carried out at all stages of planning and regulation and forms the core of the tax administrative management system.

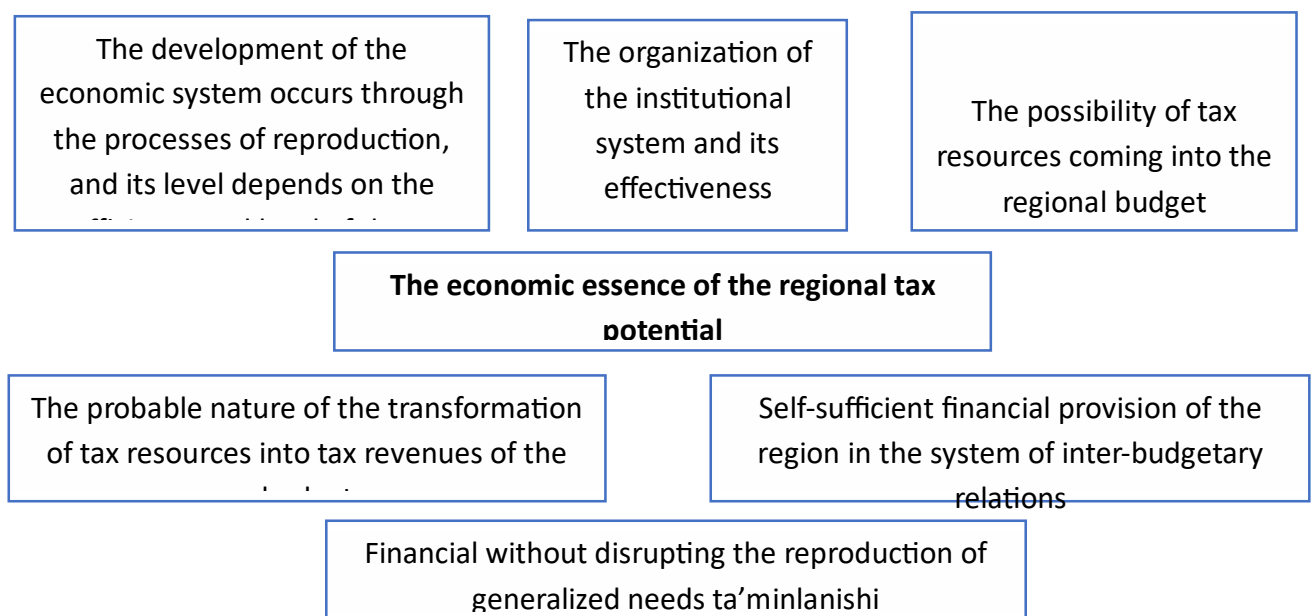
State tax control is conducted on behalf of the state and in the interests of the state across various areas of tax relations. Control activities in state authorities as well as corporate entities require significant financial expenditures. In both cases, it is necessary to analyze the results of control and their fiscal (budgetary) consequences; for tax administrators, these are tax revenues, while for taxpayers, these are tax expenses. Control is a specialized area that supports decision-making and implementation principles in the field of taxation with information. It provides tax administrators with information about various deviations from predetermined measurements (indicators). The implementation of state tax control is carried out according to principles such as legality, economic justification, appropriateness, correspondence of form to content, rational approach, and effectiveness [4]. Properly conducted state tax control is crucial for the formation and functioning of the information system on the revenue base of the consolidated national budget.

There are three approaches to studying the tax potential of a region, based on the reproduction processes related to the resources of the economy. Within the outcome-based approach, tax potential is defined as the ability of the tax system operating within a certain region, under existing taxation conditions, to provide the budget with tax revenues. When defining tax potential by resources, taxable bases are taken as the foundation. A deeper analysis of such approaches shows that they take a one-sided view of tax potential formation. Therefore, an important feature of tax potential remains overlooked in such approaches.

From the perspective of reproduction, the analysis of the content of tax potential is conducted according to the “Resources – Conditions – Results” scheme, and its interrelation with the achieved level of development of the economic system is studied. In this approach, tax potential is understood as an economic category, representing the

aggregate of financial relations involved in converting regional tax resources into budget tax revenues. The efficiency of tax potential is measured by the degree to which the fiscal regulation function of taxation operates under the achieved levels of economic development and institutional organization.

As an economic category, the important characteristics of tax potential are reflected in its impact on reproduction, its probabilistic nature (tax potential does not represent the actual volume of tax revenues but indicates the achievable volume), and its dependence on the institutional organization of the economic system. Studying the economic essence of a region's tax potential allows for revealing its functional content and highlighting the features and elements with functional significance (Figure 2).



The economic essence of the regional tax potential

The functional content of a region's tax potential and its identified elements determine its interconnection with other socio-economic systems, as well as with the economic and financial budget systems of regional reproduction and the inter-budgetary relations system.

The factors influencing the formation of regional tax potential are divided into objective and subjective factors based on their sources. The process of forming tax potential combines the conditions and scales of economic development, reflects the

economic potential of the region, and the elements of economic potential can be transformed into taxable objects. When the block of economic factors is added, it creates value and tax resources. Tax potential includes its forming normative and budget blocks, which encompass principles, rules, standards, norms, and other regulations of the budget and tax spheres. The elements of these blocks structurally and functionally regulate the joint actions of subjects in the taxation process, thereby shaping tax potential [5]. The normative budget block factors collectively form the institutional block.

Theoretically, tax potential is the total amount of taxes and fees that taxpayers can timely and fully pay under favorable tax system conditions based on the existing tax base in the region. Practically, tax potential of a region is the sum of the existing tax bases that can be converted into actual tax revenues under the current tax system conditions.

Tax potential plays a crucial role in ensuring the sustainable development of the national and regional economies and in the effective formation of budget resources. Through tax potential, the volume of taxes and fees that can be attracted to the budget within the framework of the existing tax base and current tax policy in the region is determined. This indicator directly reflects the region's financial stability as well as its level of socio-economic development.

There are various approaches to studying regional tax potential, which take into account the region's economic resources, taxable bases, and socio-economic conditions. The effectiveness of tax potential depends on the level of economic development of the region and its institutional organization.

Analyzing the hidden reserves of tax potential leads to the following conclusions:

- The volume of tax evasion is a distinct part of tax potential, frequently changing and varying depending on the dynamics of the tax potential system.
- Tax liquidity is an inherent characteristic, representing the ability of the tax base to be converted into revenues for budgets at all levels. Liquidity also depends on the effectiveness of control activities.

- Using the results of control activities to assess the extent of tax evasion, along with considering the specific characteristics of the region under study, leads to more accurate outcomes.

Thus, by improving the system for managing regional tax potential and budget resources, it is possible to ensure sustainable socio-economic development in the New Uzbekistan, increase the competitiveness of the national economy, and improve the well-being of the population. In this process, it is important to effectively identify the economic capabilities of regions, optimize the tax system, and expand the revenue base of local budgets.

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