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FINAL QUALIFICATION WORK

**“USING OF INFORMATION TECHNOLOGIES IN THE DEVELOPMENT
OF TAX SYSTEM”.**

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Ушбу битирув малакавий ишда Ўзбекистон солиқ тизимининг назарий ва илмий асослари келтирилган. Ҳамда, мисол тариқасида “Ўзбектелеком” АК солиқлари таҳлил қилинган.

В данной выпускной квалификационной работе раскрыта теоритические и научние осьновы налоговая система Узбекистана. Также, анализирован налогов примере “Ўзбектелеком” АК.

In the given exhaust final qualification work is considered theoretical and scientific bases of tax system of Uzbekistan. Also, in example were analyzed taxes of "Uzbektelecom" JSC.

Contents

INTRODUCTION.....	5
I. APPEARING AND ECONOMICAL MEAN OF TAX	
1.1. Historical roots of tax	8
1.2. Economical mean of tax.....	15
II. TAX POLITICS AT THE TIME OF MARKET RELATIONS	
2.1. Dynamic analyses of tax in the Republic of Uzbekistan.....	29
2.2. Tax analyses of Uzbektelecom JSC.....	36
III. WAYS OF TAX DEVELOP BY USING ICT	
3.1. Advantages of ICT in tax develop.....	48
3.2. Ways of develop in Uzbektelecom’s tax system.....	53
IV. LIFE SAFETY AT ENTERPRISE	
4.1. Hypodynamia.....	56
4.2. Microclimate.....	59
CONCLUSION.....	63
LIST OF USED LITERATURES.....	65

INTRODUCTION

“At the time of market economy, tax is the most important factor. Financial-economy crisis shows critical means of the idea and shows that tax is tools of put in order of economy. So, tax takes place in Uzbekistan’s against program for crisis.”¹

I.A. Karimov

This final qualification work is about the role of IT in the development of tax system. There is described about tax, its types and also, ways of development in tax system. There are some useful information about perspectives of ICT using in tax develop. There are analyzed tax rates in Uzbekistan, Uzbektelecom’s tax politics.

Importance of the work comprises tax system and tax systems’ develop by using of ICT and modern technology. Because, tax is main source of state budget. Tax is driving force of money stream. If there was not tax system, money would not be useful. And there would be great inflation. In result should be change money every year. So, tax very important in finance. Today, state wastes much expenditure to collect tax and other duties, as like as technique, machine, fuel, post, and others. The biggest problem of tax collect is time wasting. The first reason is un-developed computer system; the second is slowly system of data transfer; the third is useless red tape.

Duty of the work, solve the following problems:

1. Simplifying of tax;
2. Developing fully tax system;
3. Using of ICT and modern technology in tax system;
4. Doing more quicker in data transfer

Information Technology has introduced considerable changes in almost all walks of life. Yet the journey of innovations and developments by Information

¹Каримов И.А. Вазирлар Маҳкамасининг мажлисидаги маърузаси. Тошкент: Ўзбекистон, 2014.18.01

technology is not over. This is a fact that information technology is an endless stream of possibilities which cannot be summed up in a book or in an article. It is an acknowledged truth that information technology has dramatically changed the world.

If we discuss tax in the perspective of globalization, it has not only local, but also in international communications it has important role; it has also facilitated significantly international business also. Now we can get information swiftly about all the corners of the world which was just unimaginable a century ago. Information technology has also benefited the people of the world to communicate swiftly across the globe to international tax system, financial system and other network systems. IT has aided to make conversation more cost-effective, quicker, and more highly effective. We can now be connected with anyone around the planet through emails, audio and video chat. Amazingly, the responses here are quite faster than all the devices used in the past.

As principles of economy, taxation and ICT is perpetual activity. This is universal and one of the main characteristics as communion of human being, thus also work of any organization. So here of its adopting could be vast, if society is also broad. As a basic features of ICT will exhibit sending and receiving of knowledge, ideas, facts, manners, aims, emotions and prices about tax .

That is why today's main issue is making effective relationships - ICTs. As all advanced countries, Uzbekistan is also trying to handle its economic system - market economy by worldwide distributions of knowledge.

As a result of independence, we are able to enjoy modern knowledge, such as Economy, Management, Marketing and Tax. And principles of both have ICT process. This process acts in between human being and the other tools of society. Because this process holds mainly among the labor force, we can understand it much more in this unity of enterprise.

Each chapter contains a series of boxed text, diagrams, tables and illustrations which summarize core points. Exercises are also provided to enable managers to put the material reviewed into practice. All of this is underpinned and supported by a firm foundation of research findings.

Although we may view the tax system as a network of information flow, we must keep in mind that, every organization pays tax and duties. It is important to our basic understanding of economics to know how communication among tax and ICT occurs. This final qualification work will give you that knowledge.

The work is dedicated to describe communicational process in tax sphere, and as a sample, given object is one enterprise of region. Purpose is directed to create new methods of effective communication process;(and this plays as a special part of my work) by working above successful, also well-organized literature, observing and analyzing whole process in enterprise, moreover utilizing own commonsense concerning in this issue.

One sure way to gain goodwill is to do a little bit more than you have to do for your reader. We are all aware of how helpful little extra acts are in the other areas of our personal relationships. My slogan will sound also like that way, as mentioned in above. That is why I am also tried to do my best in this work. My aim is to get more amount of knowledge, while fulfilling this work. And main requirement of our tax system is be familiar with modern sciences instead of utilizing old system. Above all, I hope this work would be finished successfully.

I. APPEARING AND ECONOMICAL MEAN OF TAX

1.1. Historical roots of tax

A tax² (from the Latin *taxo*; "rate") is a financial charge or other levy imposed upon a taxpayer (an individual or legal entity) by a state or the functional equivalent of a state such that failure to pay, or evasion of or resistance to collection, is punishable by law. Taxes are also imposed by many administrative divisions. Taxes consist of direct or indirect taxes and may be paid in money or as its labor equivalent.

The first known system of taxation was in Ancient Egypt around 3000–2800 BC in the first dynasty of the Old Kingdom. The earliest and most widespread form of taxation was the *corvée* and tithe. The *corvée* was forced labor provided to the state by peasants too poor to pay other forms of taxation (labor in ancient Egyptian is a synonym for taxes). Records from the time document that the pharaoh would conduct a biennial tour of the kingdom, collecting tithes from the people. Other records are granary receipts on limestone flakes and papyrus. Early taxation is also described in the Bible. In Genesis (chapter 47, verse 24 – the New International Version), it states "But when the crop comes in, give a fifth of it to Pharaoh. The other four-fifths you may keep as seed for the fields and as food for yourselves and your households and your children". Joseph was telling the people of Egypt how to divide their crop, providing a portion to the Pharaoh. A share (20%) of the crop was the tax (in this case, a special rather than an ordinary tax, as it was gathered against an expected famine).

In the Persian Empire, a regulated and sustainable tax system was introduced by Darius I the Great in 500 BC; the Persian system of taxation was tailored to each Satrapy (the area ruled by a Satrap or provincial governor). At differing times,

²Налоги и налогообложение: Учебник. – 5-е изд., перераб. и доп. – М.: ИНФРА-М, 2006.

there were between 20 and 30 Satrapies in the Empire and each was assessed according to its supposed productivity. It was the responsibility of the Satrap to collect the due amount and to send it to the emperor, after deducting his expenses (the expenses and the power of deciding precisely how and from whom to raise the money in the province, offer maximum opportunity for rich pickings). The quantities demanded from the various provinces gave a vivid picture of their economic potential. For instance, Babylon was assessed for the highest amount and for a startling mixture of commodities; 1,000 silver talents and four months supply of food for the army. India, a province famed for its gold, was to supply gold dust equal in value to the very large amount of 4,680 silver talents. Egypt was known for the wealth of its crops; it was to be the granary of the Persian Empire (and, later, of the Roman Empire) and was required to provide 120,000 measures of grain in addition to 700 talents of silver. This tax was exclusively levied on Satrapies based on their lands, productive capacity and tribute levels.

The Rosetta Stone, a tax concession issued by Ptolemy V in 196 BC and written in three languages "led to the most famous decipherment in history—the cracking of hieroglyphics".

In India, Islamic rulers imposed *juzya* (a poll tax on non-Muslims) starting in the 11th century.

Egypt. During the various reigns of the Egyptian Pharaohs tax collectors were known as scribes. During one period the scribes imposed a tax on cooking oil. To insure that citizens were not avoiding the cooking oil tax scribes would audit households to insure that appropriate amounts of cooking oil were consumed and that citizens were not using leavings generated by other cooking processes as a substitute for the taxed oil.

Greece. In times of war the Athenians imposed a tax referred to as *eisphora*. No one was exempt from the tax which was used to pay for special wartime expenditures. The Greeks are one of the few societies that were able to rescind the tax once the emergency was over. When additional resources were gained by the war effort the resources were used to refund the tax.

Athenians imposed a monthly poll tax on foreigners, people who did not have both an Athenian Mother and Father, of one drachma for men and a half drachma for women. The tax was referred to as metoikion

Roman Empire. The earliest taxes in Rome were customs duties on imports and exports called portoria. Caesar Augustus was considered by many to be the most brilliant tax strategist of the Roman Empire. During his reign as "First Citizen" the publicans were virtually eliminated as tax collectors for the central government. During this period cities were given the responsibility for collecting taxes. Caesar Augustus instituted an inheritance tax to provide retirement funds for the military. The tax was 5 percent on all inheritances except gifts to children and spouses. The English and Dutch referred to the inheritance tax of Augustus in developing their own inheritance taxes. During the time of Julius Caesar a 1 percent sales tax was imposed. During the time of Caesar Augustus the sales tax was 4 percent for slaves and 1 percent for everything else.

Saint Matthew was a publican (tax collector) from Capernaum during Caesar Augustus reign. He was not of the old publican but hired by the local government to collect taxes.

In 60 A.D. Boadicea, queen of East Anglia led a revolt that can be attributed to corrupt tax collectors in the British Isles. Her revolt allegedly killed all Roman soldiers within 100 miles; seized London; and it is said that over 80,000 people were killed during the revolt. The Queen was able to raise an army of 230,000. The revolt was crushed by Emperor Nero and resulted in the appointment of new administrators for the British Isles.

Great Britain. The first tax assessed in England was during occupation by the Roman Empire. Lady Godiva was an Anglo-Saxon woman who lived in England during the 11th century. According to legend, Lady Godiva's husband Leofric, Earl of Mercia, promised to reduce the high taxes he levied on the residents of Coventry when she agreed to ride naked through the streets of the town.

When Rome fell, the Saxon kings imposed taxes, referred to as Danegeld, on land and property. The kings also imposed substantial customs duties.

The 100 years War (the conflict between England and France) began in 1337 and ended in 1453. One of the key factors that renewed fighting in 1369 was the rebellion of the nobles of Aquitaine over the oppressive tax policies of Edward, The Black Prince. Taxes during 14th century were very progressive; The 1377 Poll tax noted that the tax on the Duke of Lancaster was 520 times the tax on the common peasant.

Under the earliest taxing schemes an income tax was imposed on the wealthy, office holders, and the clergy. A tax on movable property was imposed on merchants. The poor paid little or no taxes.

Charles I was ultimately charged with treason and beheaded. However, his problems with Parliament came about because of a disagreement in 1629 about the rights of taxation afforded the King and the rights of taxation afforded the Parliament. The King's Writ stated that individuals should be taxed according to status and means. Hence the idea of a progressive tax on those with the ability to pay was developed very early.

Other prominent taxes imposed during this period were taxes on land and various excise taxes. To pay for the army commanded by Oliver Cromwell, Parliament, in 1643, imposed excise taxes on essential commodities (grain, meat, etc.). The taxes imposed by Parliament extracted even more funds than taxes imposed by Charles I, especially from the poor. The excise tax was very regressive, increasing the tax on the poor so much that the Smithfield riots occurred in 1647. The riots occurred because the new taxes lowered rural laborers ability to buy wheat to the point where a family of four would starve. In addition to the excise tax, the common lands used for hunting by the peasant class were enclosed and peasant hunting was banned.

A precursor to the modern income tax we know today was invented by the British in 1800 to finance their engagement in the war with Napoleon. The tax was repealed in 1816 and opponents of the tax, who thought it should only be used to

finance wars, wanted all records of the tax destroyed along with its repeal. Records were publicly burned by the Chancellor of the Exchequer but copies were retained in the basement of the tax court.

Colonial America. Colonists were paying taxes under the Molasses Act which was modified in 1764 to include import duties on foreign molasses, sugar, wine and other commodities. The new act was known as the Sugar Act. Because the Sugar Act did not raise substantial revenue amounts, the Stamp Act was added in 1765. The Stamp Act imposed a direct tax on all newspapers printed in the colonies and most commercial and legal documents.

Post revolution America. In 1794 Settlers west of the Alleghenies, in opposition to Alexander Hamilton's excise tax of 1791, started what is now known as the "Whiskey Rebellion" The excise tax was considered discriminatory and the settlers rioted against the tax collectors. President Washington eventually sent troops to quell the riots. Although two settlers were eventually convicted of treason, the President granted each a pardon.

In 1798 Congress enacted the Federal Property Tax to pay for the expansion of the Army and Navy in the event of possible war with France. In the same year, John Fries began what is referred to as the "Fries Rebellion," in opposition to the new tax. No one was injured or killed in the insurrection and Fries was arrested for treason but eventually pardoned by President Adams in 1800. Surprisingly, Fries was the leader of a militia unit called out to suppress the "Whiskey Rebellion."

The first income tax suggested in the United States was during the War of 1812. The tax was based on the British Tax Act of 1798 and applied progressive rates to income. The rates were 0,8% on income above J60 and 10 percent on income above J200. The tax was developed in 1814 but was never imposed because the treaty of Ghent was signed in 1815 ending hostilities and the need for additional revenue.

The Tax Act³ of 1861 proposed that "there shall be levied, collected, and paid, upon annual income of every person residing in the U.S. whether derived from any kind of property, or from any professional trade, employment, or vocation carried on in the United States or elsewhere, or from any source whatever.

The 1861 Tax Act was passed but never put in force. Rates under the Act were 3% on income above \$800 and 5% on income of individuals living outside the U.S.

The Tax Act of 1862 was passed and signed by President Lincoln July 1 1862. The rates were 3% on income above \$600 and 5% on income above \$10,000. The rent or rental value of your home could be deducted from income in determining the tax liability. The Commissioner of Revenue stated "The people of this country have accepted it with cheerfulness, to meet a temporary exigency, and it has excited no serious complaint in its administration." This acceptance was primarily due to the need for revenue to finance the Civil War.

Although the people cheerfully accepted the tax, compliance was not high. Figures released after the Civil War indicated that 276,661 people actually filed tax returns in 1870 (the year of the highest returns filed) when the country's population was approximately 38 million.

The Tax Act of 1864 was passed to raise additional revenue to support the Civil War.

Senator Garret Davis, in discussing the guiding principle of taxation, stated recognition of the idea that taxes shall be paid according to the abilities of a person to pay".

Taxes rates for the Tax Act of 1864 were 5% for income between \$600 and \$5000; 7.5% for income between \$5001 and \$10,000; 10% on income above \$10,000. The deduction for rent or rental value was limited to \$200. A deduction for repairs was allowed.

³ Яхёев Қ.А. “Солиққа тортиш назарияси ва амалиёти” Дарслик. Тошкент «Молия», 2003 йил.

With the end of the Civil War the public's accepted cheerfulness with regard to taxation waned. The Tax Act of 1864 was modified after the war. The rates were changed to a flat 5 percent with the exemption amount raised to \$1,000. Several attempts to make the tax permanent were tried but by 1869 "no businessman could pass the day without suffering from those burdens" The Times. From 1870 to 1872 the rate was a flat 2.5 percent and the exemption amount was raised to \$2,000.

The tax was repealed in 1872 and in its place was installed significant tariff restrictions that served as the major revenue source for the United States until 1913. In 1913 the 16th Amendment was passed, which allowed Congress authority to tax the citizenry on income from whatever source derived.

It should be noted that the Tax Act of 1864 was challenged several times. The Supreme Court unanimously supported the tax. After the war the tax was declared unconstitutional by the same court because it represented direct taxation on the citizenry which was not allowed under the constitution.

During the 1930's federal individual income taxes was never more than 1.4 percent of GNP. Corporate taxes were never more than 1.6 percent of GNP. In 1990 those same taxes as a percent of GNP were 8.77 and 1.99 respectively.

Asia. There were the first states as Bactra (now southern Uzbekistan), Sogd (Zarafshan and Kashkadarya), and Kharazemin 1B.C. Life tax and land payments were first types of taxation. When Central Asia was in possession of Ahmanids (Iran), Sac and Caspian paid 250 talant (1 talant=25kg.248gm pure gold). Parfian, Khorezm, Sogd and Arrey paid 300 talant to Iran.

After Ahmanids, Alexander came to government. Levies were Greek example. And consisted of two types: income tax, deeds.

From 651 year began Arab ruling. Tax got complex. Types: deeds, juzia- life tax, xiroj- land tax. Forms of xiroj were:

- Misaxa- definite rate;
- Mucota- definite price;
- Mucosama- harvest (fruit) share

Kutayba ibn Muslim put into practice Arab system of tax VIII century. He signed a contract with Gurak, that Asian pays 2200000 dirham a year.

Amir Timur (1336-1405) built a powerful state. At the time of Timur basic taxes were: land tax, life tax, draft animal tax, begor, and extraordinary tax.

Timur's tax system's main rules are given in "Timur tuzuklari".

1.2.Economical mean of tax

The legal definition and the economic definition of taxes differ in that economists do not consider many transfers to governments to be taxes. For example, some transfers to the public sector are comparable to prices. Examples include tuition at public universities and fees for utilities provided by local governments. Governments also obtain resources by creating money (e.g., printing bills and minting coins), through voluntary gifts (e.g., contributions to public universities and museums), by imposing penalties (e.g., traffic fines), by borrowing, and by confiscating wealth. From the view of economists, a tax is a non-penal, yet compulsory transfer of resources from the private to the public sector levied on a basis of predetermined criteria and without reference to specific benefit received.

In modern taxation systems, taxes are levied in money; but, in-kind and curve taxation is characteristic of traditional or pre-capitalist states and their functional equivalents. The method of taxation and the government expenditure of taxes raised are often highly debated in politics and economics. Tax collection is performed by a government agency such as the Canada Revenue Agency, the Internal Revenue Service (IRS) in the United States, or Her Majesty's Revenue and Customs (HMRC) in the United Kingdom, State Committee of Tax in Uzbekistan. When taxes are not fully paid, civil penalties (such as fines or forfeiture) or

criminal penalties (such as incarceration) may be imposed on the non-paying entity or individual.⁴

Purposes and effects. Money provided by taxation has been used by states and their functional equivalents throughout history to carry out many functions. Some of these include expenditures on war, the enforcement of law and public order, protection of property, economic infrastructure (roads, legal tender, enforcement of contracts, etc.), public works, social engineering, subsidies, and the operation of government itself. A portion of taxes also go to pay off the state's debt and the interest this debt accumulates. Governments also use taxes to fund welfare and public services. These services can include education systems, health care systems, and pensions for the elderly, unemployment benefits, and public transportation. Energy, water and waste management systems are also common public utilities. Colonial and modernizing states have also used cash taxes to draw or force reluctant subsistence producers into cash economies.

Governments use different kinds of taxes and vary the tax rates. This is done to distribute the tax burden among individuals or classes of the population involved in taxable activities, such as business, or to redistribute resources between individuals or classes in the population. Historically, the nobility were supported by taxes on the poor; modern social security systems are intended to support the poor, the disabled, or the retired by taxes on those who are still working. In addition, taxes are applied to fund foreign aid and military ventures, to influence the macroeconomic performance of the economy (the government's strategy for doing this is called its fiscal policy; see also tax exemption), or to modify patterns of consumption or employment within an economy, by making some classes of transaction more or less attractive.

A nation's tax system is often a reflection of its communal values and/or the values of those in power. To create a system of taxation, a nation must make choices regarding the distribution of the tax burden—who will pay taxes and how

⁴ Hoffman, Philippe and Kathryn Norberg (1994), *Fiscal Crises, Liberty, and Representative Government, 1450–1789*, p. 238.

much they will pay—and how the taxes collected will be spent. In democratic nations where the public elects those in charge of establishing the tax system, these choices reflect the type of community that the public wishes to create. In countries where the public does not have a significant amount of influence over the system of taxation, that system may be more of a reflection on the values of those in power.

All large businesses incur administrative costs in the process of delivering revenue collected from customers to the suppliers of the goods or services being purchased. Taxation is no different; the resource collected from the public through taxation is always greater than the amount which can be used by the government.

The difference is called the compliance cost and includes for example the labor cost and other expenses incurred in complying with tax laws and rules. The collection of a tax in order to spend it on a specified purpose, for example collecting a tax on alcohol to pay directly for alcoholism rehabilitation centre, is called hypothecation. This practice is often disliked by finance ministers, since it reduces their freedom of action. Some economic theorists consider the concept to be intellectually dishonest since, in reality, money is fungible. Furthermore, it often happens that taxes or excises initially levied to fund some specific government programs are then later diverted to the government general fund. In some cases, such taxes are collected in fundamentally inefficient ways, for example highway tolls.

Some economists, especially neo-classical economists, argue that all taxation creates market distortion and results in economic inefficiency. They have therefore sought to identify the kind of tax system that would minimize this distortion. Since governments also resolve commercial disputes, especially in countries with common law, similar arguments are sometimes used to justify a sales tax or value added tax. Others (e.g., libertarians) argue that most or all forms of taxes are immoral due to their involuntary (and therefore eventually coercive/violent) nature. The most extreme anti-tax view is anarchy-capitalism, in which the provision of all social services should be voluntarily bought by the person(s) using them.

Kinds of tax. The Organization for Economic Co-operation and Development (OECD) publishes an analysis of tax systems of member countries. As part of such analysis, OECD developed a definition and system of classification of internal taxes, generally followed below. In addition, many countries impose taxes (tariffs) on the import of goods.

Income tax. Many jurisdictions tax the income of individuals and business entities, including corporations. Generally the tax is imposed on net profits from business, net gains, and other income. Computation of income subject to tax may be determined under accounting principles used in the jurisdiction, which may be modified or replaced by tax law principles in the jurisdiction. The incidence of taxation varies by system, and some systems may be viewed as progressive or regressive. Rates of tax may vary or be constant (flat) by income level. Many systems allow individuals certain personal allowances and other non-business reductions to taxable income.

Personal income tax is often collected on a pay-as-you-earn basis, with small corrections made soon after the end of the tax year. These corrections take one of two forms: payments to the government, for taxpayers who have not paid enough during the tax year; and tax refunds from the government for those who have overpaid. Income tax systems will often have deductions available that lessen the total tax liability by reducing total taxable income. They may allow losses from one type of income to be counted against another. For example, a loss on the stock market may be deducted against taxes paid on wages. Other tax systems may isolate the loss, such that business losses can only be deducted against business tax by carrying forward the loss to later tax years.

Negative income tax. In economics, a negative income tax (abbreviated NIT) is a progressive income tax system where people earning below a certain amount receive supplemental pay from the government instead of paying taxes to the government.

Capital gains tax. Most jurisdictions imposing an income tax treat capital gains as part of income subject to tax. Capital gain is generally a gain on sale of

capital assets that is those assets not held for sale in the ordinary course of business. Capital assets include personal assets in many jurisdictions. Some jurisdictions provide preferential rates of tax or only partial taxation for capital gains. Some jurisdictions impose different rates or levels of capital gains taxation based on the length of time the asset was held.

Corporate tax. Corporate tax refers to income, capital, net worth, or other taxes imposed on corporations. Rates of tax and the taxable base for corporations may differ from those for individuals or other taxable persons.

Social security contributions. Many countries provide publicly funded retirement or health care systems. In connection with these systems, the country typically requires employers and/or employees to make compulsory payments.

These payments are often computed by reference to wages or earnings from self-employment. Tax rates are generally fixed, but a different rate may be imposed on employers than on employees. Some systems provide an upper limit on earnings subject to the tax. A few systems provide that the tax is payable only on wages above a particular amount. Such upper or lower limits may apply for retirement but not health care components of the tax.

Taxes on payroll or workforce. Unemployment and similar taxes are often imposed on employers based on total payroll. These taxes may be imposed in both the country and sub-country levels.

Taxes on property. Recurrent property taxes may be imposed on immovable property (real property) and some classes of movable property. In addition, recurrent taxes may be imposed on net wealth of individuals or corporations. Many jurisdictions impose estate tax, gift tax or other inheritance taxes on property at death or gift transfer. Some jurisdictions impose taxes on financial or capital transactions.

Property tax and Land value tax. A property tax (or millage tax) is an ad valorem tax levy on the value of property that the owner of the property is required to pay to a government in which the property is situated. Multiple jurisdictions may tax the same property. There are three general varieties of property: land,

improvements to land (immovable man-made things, e.g. buildings) and personal property (movable things). Real estate or realty is the combination of land and improvements to land.

Property taxes are usually charged on a recurrent basis (e.g., yearly). A common type of property tax is an annual charge on the ownership of real estate, where the tax base is the estimated value of the property. For a period of over 150 years from 1695 a window tax was levied in England, with the result that one can still see listed buildings with windows bricked up in order to save their owners money. A similar tax on hearths existed in France and elsewhere, with similar results. The two most common types of event driven property taxes are stamp duty, charged upon change of ownership, and inheritance tax, which is imposed in many countries on the estates of the deceased.

In contrast with a tax on real estate (land and buildings), a Land Value Tax (or LVT) is levied only on the unimproved value of the land ("land" in this instance may mean either the economic term, i.e., all natural resources, or the natural resources associated with specific areas of the Earth's surface: "lots" or "land parcels"). Proponents of land value tax argue that it is economically justified, as it will not deter production, distort market mechanisms or otherwise create deadweight losses the way other taxes do. When real estate is held by a higher government unit or some other entity not subject to taxation by the local government, the taxing authority may receive a payment in lieu of taxes to compensate it for some or all of the foregone tax revenues.

In many jurisdictions (including many American states), there is a general tax levied periodically on residents who own personal property (personally) within the jurisdiction. Vehicle and boat registration fees are subsets of this kind of tax. The tax is often designed with blanket coverage and large exceptions for things like food and clothing. Household goods are often exempt when kept or used within the household. Any otherwise non-exempt object can lose its exemption if regularly kept outside the household. Thus, tax collectors often monitor newspaper articles for stories about wealthy people who have lent art to museums for public

display, because the artworks have then become subject to personal property tax. If an artwork had to be sent to another state for some touch-ups, it may have become subject to personal property tax in that state as well.

Inheritance tax. Inheritance tax, estate tax, and death tax or duty is the names given to various taxes which arise on the death of an individual. In United States tax law; there is a distinction between an estate tax and an inheritance tax: the former taxes the personal representatives of the deceased, while the latter taxes the beneficiaries of the estate. However, this distinction does not apply in other jurisdictions; for example, if using this terminology UK inheritance tax would be an estate tax.

Expatriation tax. An Expatriation Tax is a tax on individuals who renounce their citizenship or residence. The tax is often imposed based on a deemed disposition of the entire individual's property. One example is the United States under the American Jobs Creation Act, where any individual who has a net worth of \$2 million or an average income-tax liability of \$127,000 who renounces his or her citizenship and leaves the country is automatically assumed to have done so for tax avoidance reasons and is subject to a higher tax rate.

Transfer tax. Historically, in many countries, a contract needed to have a stamp affixed to make it valid. The charge for the stamp was either a fixed amount or a percentage of the value of the transaction. In most countries the stamp has been abolished but stamp duty remains. Stamp duty is levied in the UK on the purchase of shares and securities, the issue of bearer instruments, and certain partnership transactions. Its modern derivatives, stamp duty reserve tax and stamp duty land tax, are respectively charged on transactions involving securities and land. Stamp duty has the effect of discouraging speculative purchases of assets by decreasing liquidity. In the United States, transfer tax is often charged by the state or local government and (in the case of real property transfers) can be tied to the recording of the deed or other transfer documents.

Wealth tax. Some countries' governments will require declaration of the tax payers' balance sheet (assets and liabilities), and from that exact a tax on net worth

(assets minus liabilities), as a percentage of the net worth, or a percentage of the net worth exceeding a certain level. The tax may be levied on "natural" or legal "persons". An example is France's ISF.

Value added tax. A value added tax (VAT), also known as Goods and Services Tax (G.S.T), Single Business Tax, or Turnover Tax in some countries, applies the equivalent of a sales tax to every operation that creates value. To give an example, sheet steel is imported by a machine manufacturer. That manufacturer will pay the VAT on the purchase price, remitting that amount to the government.

The manufacturer will then transform the steel into a machine, selling the machine for a higher price to a wholesale distributor. The manufacturer will collect the VAT on the higher price, but will remit to the government only the excess related to the "value added" (the price over the cost of the sheet steel). The wholesale distributor will then continue the process, charging the retail distributor the VAT on the entire price to the retailer, but remitting only the amount related to the distribution mark-up to the government. The last VAT amount is paid by the eventual retail customer who cannot recover any of the previously paid VAT. For a VAT and sales tax of identical rates, the total tax paid is the same, but it is paid at differing points in the process. VAT is usually administered by requiring the company to complete a VAT return, giving details of VAT it has been charged (referred to as input tax) and VAT it has charged to others (referred to as output tax). The difference between output tax and input tax is payable to the Local Tax Authority. If input tax is greater than output tax the company can claim back money from the Local Tax Authority.

Sales tax. Sales taxes are levied when a commodity is sold to its final consumer. Retail organizations contend that such taxes discourage retail sales. The question of whether they are generally progressive or regressive is a subject of much current debate. People with higher incomes spend a lower proportion of them, so a flat-rate sales tax will tend to be regressive. It is therefore common to exempt food, utilities and other necessities from sales taxes, since poor people spend a higher proportion of their incomes on these commodities, so such

exemptions make the tax more progressive. This is the classic "You pay for what you spend" tax, as only those who spend money on non-exempt (i.e. luxury) items pay the tax.

A small number of U.S. states rely entirely on sales taxes for state revenue, as those states do not levy a state income tax. Such states tend to have a moderate to large amount of tourism or inter-state travel that occurs within their borders, allowing the state to benefit from taxes from people the state would otherwise not tax. In this way, the state is able to reduce the tax burden on its citizens. The U.S. states that do not levy a state income tax are Alaska, Tennessee, Florida, Nevada, South Dakota, Texas, Washington state, and Wyoming. Additionally, New Hampshire and Tennessee levy state income taxes only on dividends and interest income. Of the above states, only Alaska and New Hampshire do not levy a state sales tax. Additional information can be obtained at the Federation of Tax

Administrators website. In the United States, there is a growing movement for the replacement of all federal payroll and income taxes (both corporate and personal) with a national retail sales tax and monthly tax rebate to households of citizens and legal resident aliens. The tax proposal is named Fair Tax. In Canada, the federal sales tax is called the Goods and Services tax (GST) and now stands at 5%. The provinces of British Columbia, Saskatchewan, Manitoba, and Prince Edward Island also have a provincial sales tax. The provinces of Nova Scotia, New Brunswick, Newfoundland & Labrador, and Ontario have harmonized their provincial sales taxes with the GST—Harmonized Sales Tax [HST], and thus is a full VAT. The province of Quebec collects the Quebec Sales Tax [QST] which is based on the GST with certain differences. Most businesses can claim back the GST, HST and QST they pay, and so effectively it is the final consumer who pays the tax.

Excise. Unlike an ad valorem, an excise is not a function of the value of the product being taxed. Excise taxes are based on the quantity, not the value, of product purchased. For example, in the United States, the Federal government imposes an excise tax of 18.4 cents per U.S. gallon (4.86¢/L) of gasoline, while

state governments levy an additional 8 to 28 cents per U.S. gallon. Excises on particular commodities are frequently hypothecated. For example, a fuel excise (use tax) is often used to pay for public transportation, especially roads and bridges and for the protection of the environment. A special form of hypothecation arises where an excise is used to compensate a party to a transaction for alleged uncontrollable abuse; for example, a blank media tax is a tax on recordable media such as CD-Rs, whose proceeds are typically allocated to copyright holders. Critics charge that such taxes blindly tax those who make legitimate and illegitimate usages of the products; for instance, a person or corporation using CD-R's for data archival should not have to subsidize the producers of popular music.

Excises (or exemptions from them) are also used to modify consumption patterns (social engineering). For example, a high excise is used to discourage alcohol consumption, relative to other goods. This may be combined with hypothecation if the proceeds are then used to pay for the costs of treating illness caused by alcohol abuse. Similar taxes may exist on tobacco, pornography, etc., and they may be collectively referred to as "sin taxes". A carbon tax is a tax on the consumption of carbon-based non-renewable fuels, such as petrol, diesel-fuel, jet fuels, and natural gas. The object is to reduce the release of carbon into the atmosphere. In the United Kingdom, vehicle excise duty is an annual tax on vehicle ownership.

Tariff. An import or export tariff (also called customs duty or impost) is a charge for the movement of goods through a political border. Tariffs discourage trade, and they may be used by governments to protect domestic industries. A proportion of tariff revenues is often hypothecated to pay government to maintain a navy or border police. The classic ways of cheating a tariff are smuggling or declaring a false value of goods. Tax, tariff and trade rules in modern times are usually set together because of their common impact on industrial policy, investment policy, and agricultural policy. A trade bloc is a group of allied countries agreeing to minimize or eliminate tariffs against trade with each other, and possibly to impose protective tariffs on imports from outside the bloc. A

customs union has a common external tariff, and the participating countries share the revenues from tariffs on goods entering the customs union.

In some societies, tariffs also could be imposed by local authorities on the movement of goods between regions (or via specific internal gateways). A notable example is the *likin*, which became an important revenue source for local governments in the late Qing China.

License fees. Occupational taxes or license fees may be imposed on businesses or individuals engaged in certain businesses. Many jurisdictions impose a tax on vehicles.

Poll tax. A poll tax, also called a per capita tax, or capitation tax, is a tax that levies a set amount per individual. It is an example of the concept of fixed tax. One of the earliest taxes mentioned in the Bible of a half-shekel per annum from each adult Jew (Ex. 30:11–16) was a form of poll tax. Poll taxes are administratively cheap because they are easy to compute and collect and difficult to cheat. Economists have considered poll taxes economically efficient because people are presumed to be in fixed supply. However, poll taxes are very unpopular because poorer people pay a higher proportion of their income than richer people. In addition, the supply of people is in fact not fixed over time: on average, couples will choose to have fewer children if a poll tax is imposed. The introduction of a poll tax in medieval England was the primary cause of the 1381 Peasants' Revolt.

Scotland was the first to be used to test the new poll tax in 1989 with England and Wales in 1990. The change from a progressive local taxation based on property values to a single-rate form of taxation regardless of ability to pay (the Community Charge, but more popularly referred to as the Poll Tax), led to widespread refusal to pay and to incidents of civil unrest, known colloquially as the 'Poll Tax Riots'.

Some types of taxes have been proposed but not actually adopted in any major jurisdiction. These include:

Bank tax. Financial transaction taxes including currency transaction taxes:

- Descriptive labels given some taxes

- Add valorem tax and Per unit tax

An ad valorem tax is one where the tax base is the value of a good, service, or property. Sales taxes, tariffs, property taxes, inheritance taxes, and value added taxes are different types of ad valorem tax. An ad valorem tax is typically imposed at the time of a transaction (sales tax or value added tax (VAT)) but it may be imposed on an annual basis (property tax) or in connection with another significant event (inheritance tax or tariffs).

In contrast to ad valorem taxation is a per unit tax, where the tax base is the quantity of something, regardless of its price. An excise tax is an example.

Consumption tax. Consumption tax refers to any tax on non-investment spending, and can be implemented by means of a sales tax, consumer value added tax, or by modifying an income tax to allow for unlimited deductions for investment or savings.

Environmental tax. This includes natural resources consumption tax, greenhouse gas tax (Carbon tax), "sulfuric tax", and others. The stated purpose is to reduce the environmental impact by repricing.

Proportional, progressive, regressive, and lump-sum

An important feature of tax systems is the percentage of the tax burden as it relates to income or consumption. The terms progressive, regressive, and proportional are used to describe the way the rate progresses from low to high, from high to low, or proportionally. The terms describe a distribution effect, which can be applied to any type of tax system (income or consumption) that meets the definition.

A progressive tax is a tax imposed so that the effective tax rate increases as the amount to which the rate is applied increases.

The opposite of a progressive tax is a regressive tax, where the effective tax rate decreases as the amount to which the rate is applied increases. This effect is commonly produced where means testing is used to withdraw tax allowances or state benefits.

In between is a proportional tax, where the effective tax rate is fixed, while the amount to which the rate is applied increases.

A lump-sum tax is a tax that is a fixed amount, no matter the change in circumstance of the taxed entity. This in actuality is a regressive tax as those with lower income must use higher percentage of their income than those with higher income and therefore the effect of the tax reduces as a function of income.

The terms can also be used to apply meaning to the taxation of select consumption, such as a tax on luxury goods and the exemption of basic necessities may be described as having progressive effects as it increases a tax burden on high end consumption and decreases a tax burden on low end consumption.

Direct tax and Indirect tax. Taxes are sometimes referred to as "direct taxes" or "indirect taxes". The meaning of these terms can vary in different contexts, which can sometimes lead to confusion. An economic definition, by Atkinson, states that "...direct taxes may be adjusted to the individual characteristics of the taxpayer, whereas indirect taxes are levied on transactions irrespective of the circumstances of buyer or seller." According to this definition, for example, income tax is "direct", and sales tax is "indirect". In law, the terms may have different meanings. In Uzbekistan constitutional law, for instance, direct taxes refer to poll taxes and property taxes, which are based on simple existence or ownership. Indirect taxes are imposed on events, rights, privileges, and activities. Thus, a tax on the sale of property would be considered an indirect tax, whereas the tax on simply owning the property itself would be a direct tax.

Fees and effective taxes. Governments may charge user fees, tolls, or other types of assessments in exchange of particular goods, services, or use of property. These are generally not considered taxes, as long as they are levied as payment for a direct benefit to the individual paying. Such fees include:

Tolls: a fee charged to travel via a road, bridge, tunnel, canal, waterway or other transportation facilities. Historically tolls have been used to pay for public bridge, road and tunnel projects. They have also been used in privately constructed

transport links. The toll is likely to be a fixed charge, possibly graduated for vehicle type, or for distance on long routes.

User fees, such as those charged for use of parks or other government owned facilities.

Ruling fees charged by governmental agencies to make determinations in particular situations.

Some scholars refer to certain economic effects as taxes, though they are not levies imposed by governments. These include:

Inflation tax: the economic disadvantage suffered by holders of cash and cash equivalents in one denomination of currency due to the effects of expansionary monetary policy.

Financial repression: Government policies such as interest rate caps on government debt, financial regulations such as reserve requirements and capital controls, and barriers to entry in markets where the government owns or controls businesses.

II. TAX POLITICS AT THE TIME OF MARKET RELATIONS

2.1. Dynamic analyses of tax in the Republic of Uzbekistan

The main legislation governing taxation in Uzbekistan is the Tax Code, which entered into force on 1 January 2008. Current Uzbek taxes of most interest to foreign investors include the following:

State Taxes⁵:

- Corporate profits (income) tax;
- Individual income tax;
- Value-added tax;
- Excise tax;
- Subsoil use tax;
- Water use tax;
- Payment to Road Fund;
- Social payment; and
- School tax.

Local Taxes and Collections⁶:

- Property tax;
- Land tax; and
- Miscellaneous taxes and collections

The tax system of Uzbekistan consists of two modes: the single tax and general tax regime. Single tax payers are micro and small enterprises, and

⁵ Tax code of the Republic of Uzbekistan. T.: Adolat, 2008

⁶ Tax code of the Republic of Uzbekistan. T.: Adolat, 2008

enterprises of trade and catering, legal entities in the implementation of the lottery, sweepstakes and other games based on risk.

According Law of the Republic of Uzbekistan “On guarantees of freedom of enterprises activity“, Subjects of small enterprises are as follows:

Individual entrepreneurs;

Micro-firms which annual average number of workers employed

- in production sector - is not more than twenty persons,
- in the sphere of services and other non-production sectors - not more than ten persons,
- involved in wholesale, retail trade and catering - not more than five persons;

Small enterprises which annual average number of workers involved in:

- light and food industry, metal-processing and instrument-making industry, woodworking industry, furniture industry and industry of building materials
- not more than one hundred persons; machine- building, metallurgy, fuel, energy and chemical industry, production and processing of agricultural products, construction and other production domain not more than fifty persons;

Science, science servicing, transport, communication, sphere of services (with the exception on insurance companies), commerce, catering and other non-production domain - not more than twenty persons.

These companies fall under the general tax regime. Also, there are taxes that are paid both tax regimes. Below is invoked schematic table of the tax system of the Republic of Uzbekistan, as well as tax rates.

We can see tax rate in 2013 for juridical persons. There is given good and simple table of tax rates in 2013. It is understandable for everyone.

From the table we know about rates of tax. The table consists of three columns. The first column is flat tax.

The second column is General Taxation Scheme (Corporate Tax, Legal entities collecting revenues from conducting auctions, mass entertainment events by attracting of legal and physical entities (including non-residents), having a

license to engage in tour-concert activity, value-added tax, water resource tax, property tax, social infrastructure development tax, contributions to the extrabudgetary school development fund, contributions to the pension fund).

The third column is Taxes paid in both schemes. We can all at following table

All tax rates by types are given in table 2.1.1.

Table 2.1.1

Basic taxes and charges levied in the Republic of Uzbekistan in 2014⁷

Flat tax	General Taxation Scheme		Taxes paid in both schemes	
6%	Corporate Tax (all companies excluded mentioned below:)	9%	Excise tax	from 5% and more
	Commercial banks	15%		
	Legal entities collecting revenues from conducting auctions, mass entertainment events by attracting of legal and physical entities (including non-residents), having a license to engage in tour-concert activity	35%		
	Value-added Tax	20%	Mineral Resource Development Tax	from 2,6% up to 30%
Water Resource Tax	1m ³ groundwater – 37,9; surface water- 29,8 sum		Flat Social Fee	25%
Property Tax	4%		Taxes on Non-Residents' Income at the Source of Payment	10%
Land Tax	depending on lands		Tax on Dividends	10%
Social Infrastructure Development Tax	8%		Value-added Tax on Imported Goods	20%
Contributions to the Extrabudgetary School Development Fund	0,5%		Contributions to the Fund <i>Republican Road Fund</i>	1% up to 2,5%

⁷Постановление Президента РУз от 25.12.2013 г.

	Contributions to the Pension Fund	1,6%		

Corporate Tax composed of 9% (all companies excluded mentioned below

- Commercial banks - 15%
- Legal entities collecting revenues from conducting auctions, mass entertainment events by attracting of legal and physical entities (including non-residents), having a license to engage in tour-concert activity - 35%
- Value added tax - 20%
- Water Resource Tax - 1m³ groundwater – 37,9; surface water- 29,8 sums
- Property Tax – 3,5%
- Social Infrastructure Development Tax – 8%, Contributions to the Extrabudgetary School Development Fund 0,5%, Contributions to the Pension Fund – 0,7%.

This means, tax helps budget to fairly divide amounts. It protects from freezing of money motion.

In the past years tax rates was decreased significantly. It opens great opportunities for small business and private prudence. Corporate tax refers to income, capital, net worth, or other taxes imposed on corporations.

Legal entities founded or registered in Uzbekistan are deemed to be residents of Uzbekistan for tax purposes. They are taxed on their profits gained from Uzbekistan and offshore sources.

Rates of tax and the taxable base for corporations may differ from those for individuals or other taxable persons. Some economists, especially neo-classical economists, argue that all taxation creates market distortion and results in economic inefficiency. They have therefore sought to identify the kind of tax system that would minimize this distortion.

Tax rates have decreased from year to year. We can discuss changing of tax rates. So I took information about rates from 2008 to 2014. Especially, juridical persons' income tax has decreased from 10 percent to 8 percent. Tax for juridical

person's property was 3,5% in 2008, 2014 consists 4%. And about other rates of tax, we can now from following table. There are given and described all tax rates in the following table 2.1.2.

Table 2.1.2

Tax rates of Uzbekistan (2008-2014)⁸

№	Tax and compulsory payments	2008	2009	2010	2011	2012	2013	2014
1	Juridical person's profit tax	10	10	9	9	9	9	8
2	Physical person's income tax	13, 18, 25	12, 17, 22	11, 17, 22	10, 16, 22	9, 16, 22	8, 16, 22	7,5, 16, 22
3	Value-added Tax	20	20	20	20	20	20	20
4	Flat tax for micro firms and small business	8	8/7	7	6	6/5	6	6
5	Tax for physical person's property	0,5	0,5	0,5	0,75, 0,9, 1,13	0,9, 1,1, 1,35	1,04, 1,25, 1,55	1,2 1,4 1,8
6	Tax for juridical person's property	3,5	3,5	3,5	3,5	3,5	3,5	4
7	Flat land tax	2,8	3,5	5	6	6	6	6
8	Tax on improvement and development of the social infrastructure	8	8	8	8	8	8	8
9	Flat social tax	24	24	25	25	25	25	25
10	Insurance dues of the people to pension fund	2,5	3,5	4,0	4,5	5,5	6,0	6,5
11	Compulsory allotments to pension fund	0,7	1,0	1,5	1,6	1,6	1,6	1,6
12	Compulsory allotments to road fund	1,5	1,5	1,5	1,4	1,4	1,4	1,4
13	Compulsory allotments for reconstruction, complete repair and furnishing of school and medical fund	1,0	1,0	0,5	0,5	0,5	0,5	0,5

The table shows that, juridical person's profit tax was decreased 3,4 times, physical person's profit tax rate was 13%, 18%, 25% in 2008, and this year it is 7,5%, 16%, 22%. Flat tax for micro firms and small business decreased 2,1%, Tax

⁸“Солиқлар ва солиққа тортиш” фанидан ўқув-услубий мажмуа. ТАТУ-2013.

for juridical person's property gone down 1,1 times. Flat social tax fell down 1,6 times. As a result, general tax load is felling down in our country.

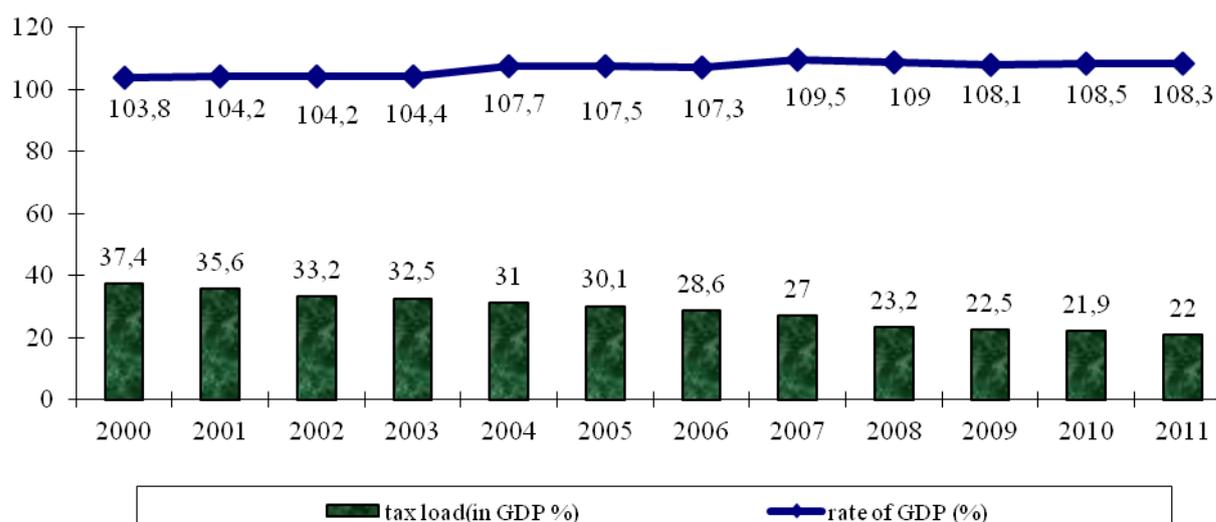
Rate of insurance dues of the people to pension fund grew up from 2,5percent to 6,5 percent. It shows that, when we go to retire we will be paid more money and pension. Compulsory allotments to pension fund grew up from 0,7% to 1,6% . It vouches for our pension.

Compulsory allotments to road fund went down from 1,5 to 1,4 percent. Today there are many cars in Uzbekistan. Compulsory allotments to road fund helps government to repair roads and traces.

Compulsory allotments for reconstruction, complete repair and furnishing of school and medical fund went down from 1 percent to 0,5 percent. Because there are very many educational establishments in our republic and we do not have enough resources to build and capital remontage.

All these things help government for budget balance. As a result, tax load is decreasing from year to year to.

Especially, minimizing of tax load in economy politics and develop fully tax prosperity is continuing. We can see minimizing of tax load the beloved table tax load share in GDP in picture 2.1.1.



Picture 2.1.1 Tax load share in GDP⁹

The table shows that, tax load was 37,4% in 2000, and fell down to 22% in 2011; also GDP rate changed from 103,8% in 2000 to 108,3 in 2011.

Rates were 37,4% in 2000 and 35,6% in 2001, GDP was 103,8% in 2000 and grows to 104,2 in 2011.

These analyses show that tax load is decreasing step by step, share of tax in GDP is rising very slowly, almost has not changed.

By economical mean tax is divided two types: indirect and direct. Direct tax is paid by own tax payers. It consists of whole income tax and property tax (recourses). Indirect tax's payers are porters of product (work, service). We organized a table, which describes budget of Uzbekistan in 2011-2013yy following table 2.1.3:

Table 2.1.3

State budget analyze of Uzbekistan¹⁰

Main rates of budget	2011 (bln.sum)	2012 (bln.sum)	2013 (bln.sum)	Share in budget,% compared to 2013
State budget incomes	16 178,5	20 614,1	25 104,9	100
In all:direct tax	4 238,7	5 196,4	6 583,1	26,2
Indirect tax	8 656,8	11 187,8	13 039,4	51,9
Resource tax and property tax	2 308,9	2 746,4	3 755,5	14,9
Other incomes	974,0	1 233,5	1 432,4	5,7

⁹ “Soliq va soliqqa tortish” fanidan amaliy mashg’ulotlari uchun uslubiy qo’llanma. TATU - 2013

¹⁰ “Soliq va soliqqa tortish” fanidan amaliy mashg’ulotlari uchun uslubiy qo’llanma. TATU - 2013

Budget expenses	16 991,1	21 571,7	26 312,4	Budget deficit compared to GDP1,0 %
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State budget incomes is organizes 25 104,9 in 2013; Direct tax 26,2%, rate is 6 583,1 , indirect tax 51,9% and 13 039,4. Especially, indirect tax was 8 656,8 in 2011, rose up 11 187,8 in 2012, increased to 13 039,4 in 2013, took position 51,9% of state budget. Direct and indirect tax takes mainly position of budget.

2.2. Tax analyses of Uzbektelecom JSC

Joint Stock Company «Uzbektelecom» – the largest telecommunications operator, which network covers the entire territory of the Republic of Uzbekistan. Using its own telecommunications network built on the basis of modern technologies, the company provides leased lines services to operators and providers of fixed and mobile communications, services of international and long distance communications, all types of voice and data transfer communications, the Internet access, videoconferencing, mobile communications services of CDMA standard, arranges channels for television and radio broadcasting programs.

The Company is the largest provider of telecommunications services for government sectors of Uzbekistan. Twenty two branches operate as part of the company, among them – 14 regional, 8 specialized and 3 subsidiaries. «Uzbektelecom» has interests in eight joint ventures that provide services of mobile and fixed communications, long distance and international communications, data transfer and the Internet access.

As a result of the realization of a number of promising projects on further development and modernization of telecommunications networks, the telecommunications infrastructure has significantly improved. Across the country, at the level of regional centers morally obsolete analog telephone stations are replaced by modern digital ones. On the basis of fiber-optic communication lines high-speed digital circuits are established, measures on the network expansion and its reliability improvement are taken. The established infrastructure provides a

framework for rapid development of wireless technologies, in particular, of mobile communications. As a result, the level of digital telecommunications network coverage of district centers and cities of the country has amounted 100 percent, the level of telecommunications network coverage of rural settlements – 95.7 percent.

Summarizing the results of «Uzbektelecom» Joint Stock Company (JSC) for the year of 2012, I would like to emphasize the efficiency and success of Executive Body and Company staff.

In 2012 the «Uzbektelecom» JSC carried out activities of large scale taking account of realization of economic reforms in the sphere of information and communication technologies and the most important priorities of development of the Company.

By developing its own telecommunication network which covers the entire territory of the Republic and which is built on the basis of modern technologies, «Uzbektelecom» JSC continued its efforts on enhancement and improvement of quality of services.

In 2012 the investing activities of the Company were performed according to the following main objectives that «Uzbektelecom» JSC is facing, which are directed to the expansion of markets and strengthening of competitive position of the Company in the Republic:

- Priority development of broadband access;
- Development of IPTV interactive digital television services;
- Development of IP-telephony, video telephony;
- Development of new types of services;
- Ensuring the best possible satisfaction of users who apply for connection to the local telecommunication network.

The realization of number of advanced investment projects towards further development and modernization of telecommunication networks resulted in remarkable improvement of communication infrastructure.

The work on construction of 1 576 km of fiber-optic communication lines is concluded. The total length of long-distance, international and local

communication channels reached 276,2 million/km, including fiber-optic communication channels of 263,5 million/km.

Measures taken in 2012 allowed to increase the capacity of the International Packet Switching Centre (IPSC) by 4 times and bring it up to 40 Gbps, and to reduce the tariffs for Internet access service providers from 529 to 422 USD per 1 Mbps.

The coverage of regions, local administration centers and cities with digital telecommunication networks is 100% while the coverage of rural settlements is 95,7%.

Comparing the results of 2012 with that of the previous period, it is necessary to list the major achievements of «Uzbektelecom» JSC – that is transition from the predominant voice services to the modern data communication services, FTTx, IP telephony/videotelephony, IPTV services and CDMA-450 wireless access.

94 sales offices, operating on the principle of «Single window» were put into operation. By the end of 2012, broadband internet access subscribers number increased to more than 52%, coverage area of CDMA-450 wireless access increased up to 71,3%, the number of users of IP telephony, video telephony and IPTV services is growing dynamically.

«Uzbektelecom» JSC pays particular attention to the social projects, carried out in our country, and takes an active part in their implementation. Taking into account existing tendencies and development of information and communication technologies as a strategic priority of economic development and rising the level of people's life, it is being realized the project «Organization of communication channels of school facilities to resources of «National educational electronic library» in accordance with the Resolution of the President of the Republic of Uzbekistan dated July 8, 2005, № RP-117 «On additional measures to further implementation of information and communication technologies», in which measures are defined for broadening of information and communication services

(voice, data, video on demand, IP-telephony) and providing them through the introduction of additional services, taking into account new technologies.

The project provides organization of communication channels, by construction of fiber optic communication lines to 700 schools, as well as connection to the A. Navoiy National Library of Uzbekistan.

In addition, specialists of the Company created local networks in Tashkent Medical Academy and the Tashkent Institute of Irrigation and Melioration under following projects:

- «Creating of modern information and communication network in Tashkent Medical Academy and integration into the «Electronic Education» national network;
- «Creating of modern information and communication network in Tashkent Institute of Irrigation and Melioration and integration into «Electronic Education» national network.

«Uzbektelecom» JSC carried out works on equipment of training-scientific labs in Tashkent University of Information Technologies with modern telecommunication facilities.

The priority directions for our Company in 2013 are the implementation of programs outlined by the Government. We wish success in the implementation of plans outlined for 2013 to shareholders and staff of «Uzbek telecom» JSC.

In this proposed factorial analyses of «Uzbek telecom» JSC the main results of its activity in 2012 are presented.

During the recent years the Company seriously strengthened and extended technological potential of its network by modernization of the majority of telephone stations and backhaul lines. Modernization and expansion of the potential of international voice and packet switching nodes have been conducted. All this, undoubtedly, allowed the Company to retain and strengthen the status of the most powerful communication operator in the country.

According to the results of 2012 the project of income from general economic activity is accomplished by 114% and increased by 48% from the previous year.

Income from services rendered to population increased by 27% relative to the same period of the last year.

In 2012, «Uzbektelecom» JSC took a number of commercial and marketing measures aimed at increasing the income of the Company.

Popularization, promotion and provision of mass demand for IP telephony/video telephony (NGN) for the population as principally new alternative to traditional telephony allowed to ensure fulfillment of revenue projects from interactive television (IPTV) by 157%, technical service by 126%, video telephony by 2,4 times.

Number of xDSL and FTTx broadband subscribers in 2012 reached 111 811 subscribers and increased by 52% compared to the beginning of the reporting period, the number of CDMA-450 wireless subscribers reached 191 890 subscribers and has increased by 2,0 times.

In order to implement the Resolution of the President of the Republic of Uzbekistan dated December 27, 2011 № RP-1668 «On Investment Program of the Republic of Uzbekistan for 2012» the Company implemented a number prospective projects for expansion and development of telecommunication networks within the following projects:

1. «Construction of fiber-optic telecommunication lines Baysun-Denau» – 102,3 km of fiber optic communication lines and reservation in Karshi-Termez-Denau direction were constructed;

2. «Construction of fiber-optic telecommunication lines Urgut-Shakhrisabz» – 72,6 km of fiber-optic communication lines and reservation in Samarkand-Navoi-Bukhara-Karshi direction were constructed;

3. «Modernization and development of international switching centers on new generation networks technology (NGN) basis» – extension of ISC-2 (international switching center) to 756 ports, of ISC-3 to 630 ports;

4. «Modernization and development of local telecommunications network of «Uzbektelecom» JSC on new generation networks technology (NGN) basis» – switching stations with capacity of 305 348 ports and 91 936 broadband access ports were put into operation;

5. «The expansion and modernization of «Uzbektelecom» JSC International center for packet switching» – the capacity of the International centre for packet switching reached 40 Gbps.

6. «Modernization and expansion of mobile communication network (CDMA-450) of «Uzmobile» branch – by the end of 2012 140 base stations were installed and coverage of settlements increased up to 71,3% all over the territory of the Republic of Uzbekistan.

Directorate and team of «Uzbektelecom» JSC optimistically assess the Company's opportunities in 2013 and intend to cope with the assigned tasks.

Statutory fund of «Uzbektelecom» consists of 37 729 606,482 thousand sums, divided by the 32 694 633 shares, allocated as follows:

- State share – 45% (14 712 585 units of shares);
- Share of foreign investors – 49% (16 020 370 units of shares);
- Share of legal and physical entities, residents of the Republic of Uzbekistan – 6% (1 61 678 units of shares).

Issue of shares in non-cash have been realized in the amount of 37 729 606,482 thousand sums with the nominal value of 1 154 sums and in the number of 32 694 633 units, including 31 579 649 ordinary registered units and 1 114 984 units of preferred shares.

«Uzbektelecom» JSC carries on multi-faceted social activities, actively participates in various activities sponsoring socially important events and projects. Particular attention is paid to training of the young generation in the field information and communication technologies and development child sport.

As other juridical persons «Uzbektelecom» JSC pays tax, also. For example: value added tax, land tax, property tax, tax for water resources, tax on improvement and development of the social infrastructure, tax of juridical persons'

income, tax of physical persons' income, other tax, flat social payment, allotment to outside of budget pension fund, allotments to republic road fund, allotments on development of the school education dues in local budget and others. There is an information about tax pays for 2010-2012yy. Which tax does “Uzbektelecom”JSC pay, we now from table 2.2.1.

Table 2.2.1

Tax pays of “Uzbektelecom” (2010-2012)¹¹

Mln.sum

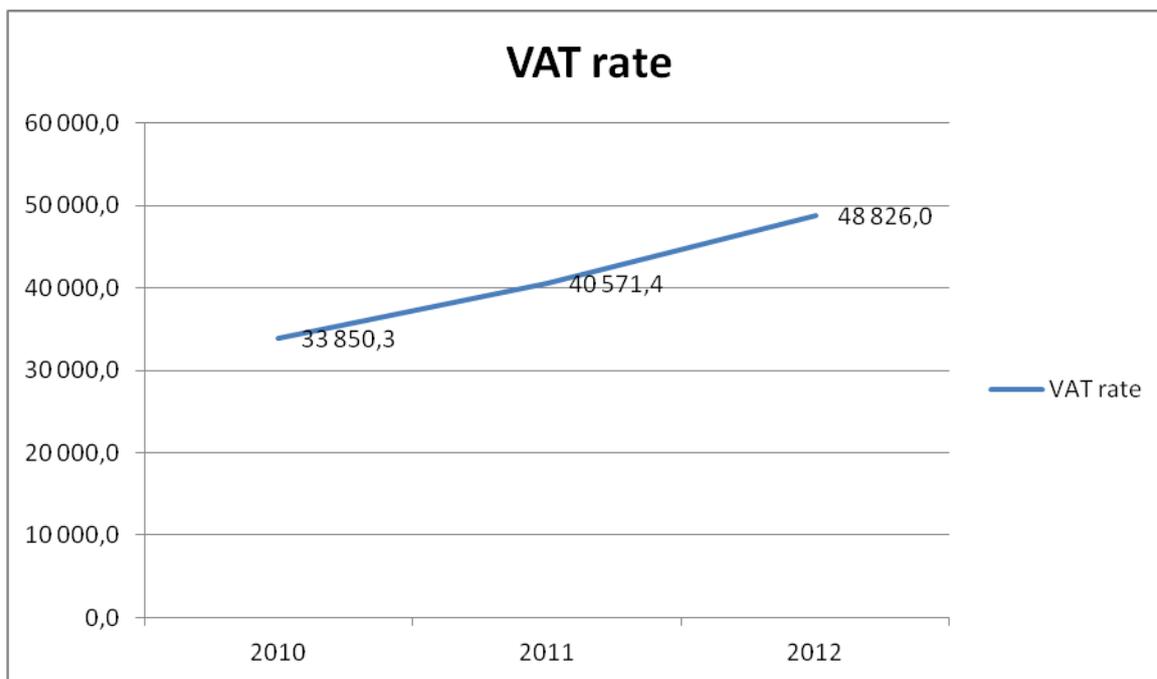
Name of items	2010	2011	2012
Decryption of the payments in budget and allotments in outside of budget funds	78 168,2	103 062,5	129 819,9
Value added tax	33 850,3	40 571,4	48 826,0
Land tax	684,8	838,9	1 642,0
Tax on property	2 606,2	3 680,0	4 388,6
Tax for use water resource	20,9	24,6	32,2
Tax on improvement and development of the social infrastructure	426,2	865,3	1 060,3
Tax of juridical persons' income	3 433,1	4 249,9	12 784,4
Tax of physical persons' income	7 051,1	9 772,7	10 677,8
Other tax	5 887,5	9 053,0	6 688,0
Flat social payment	13 643,9	18 235,5	22 140,2
allotment to outside of budget Pension fund	5 175,8	7 992,5	9 867,3
Allotments to Republic road fund	4 039,4	5 733,0	8 650,5
Allotments on development of the school education	1 349,1	2 045,8	3 062,6
Dues in local budget	7,5	9,8	10,7

Decryption of the payments in budget and allotments in outside of budget funds. This table shows tax rate from 2010 to2012. Whole payments were 78 168,2

¹¹ From information of “Uzbektelecom”.

mln.sums in 2010. Grew up to 24894,3 mln.sums and equaled in 129 819,9mln.sums. Value added tax was 33850,3 in 2010, increased to 48 826,0 in 2012.

First indicator is value added tax. Vat is takes main part of “Uzbektelecom”JSC’s tax. It was 43,3 percent in 2010 and 37,6 percent in 2012 of whole tax. We can see tendency of change in picture 2.2.1:



Picture 2.2.1. Rate of VAT¹²

In the picture described VAT rate in years 2010-2012. It was 43,3% and 33850,3 in 2010, 39,4percent 40571,4 sums in 2011,and 37,6 percent in 2012 48826 mln.sums.

Land tax was 684,8mln.sums in 2010(0,9%),838,9 in 2011(0,8%), it sky rocked in 2012 rate is 1 642,0mln.sums(1,3%).

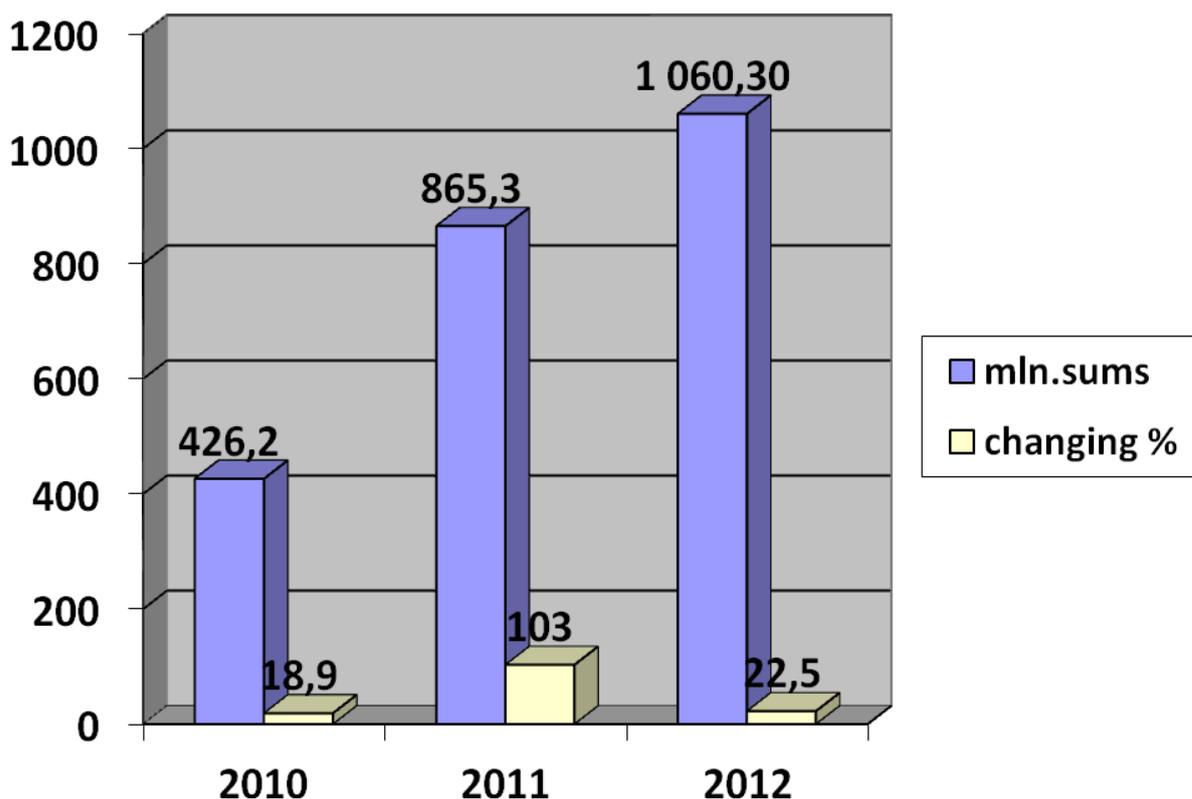
Tax on property rated 2 606,2 in 2010, grew 3 680,0 in 2011, and in 2012 increased to 4 388,6.

The next huge wave of changing in our tax is tax on improvement and development of the social infrastructure. Tax on improvement and development of the social infrastructure was 426,2mln.sums in 2010, tax on improvement and development of the social infrastructure increased in 103%, contained 865,3

¹²From information of “Uzbektelecom”JSC

mln.sums in 2011 , 2012y was 1060,3mln.sums. Why so increased in 2011? Because in 2010 were opened service centers “Yagona oyna”, and 2011 money separated to their infrastructure.

Tendency of the changes we can see in picture 2.2.2.



Picture 2.2.2. Tax of social infrastructure¹³

Tax of social infrastructure 426,2 in 2010, changes to 865,3 in 2011, grew up to 1060,3 in 2012. I think reasons of this, main part of “Yagona oyna” were built in 2011. And were lied fiber-optic lines all over of Uzbekistan.

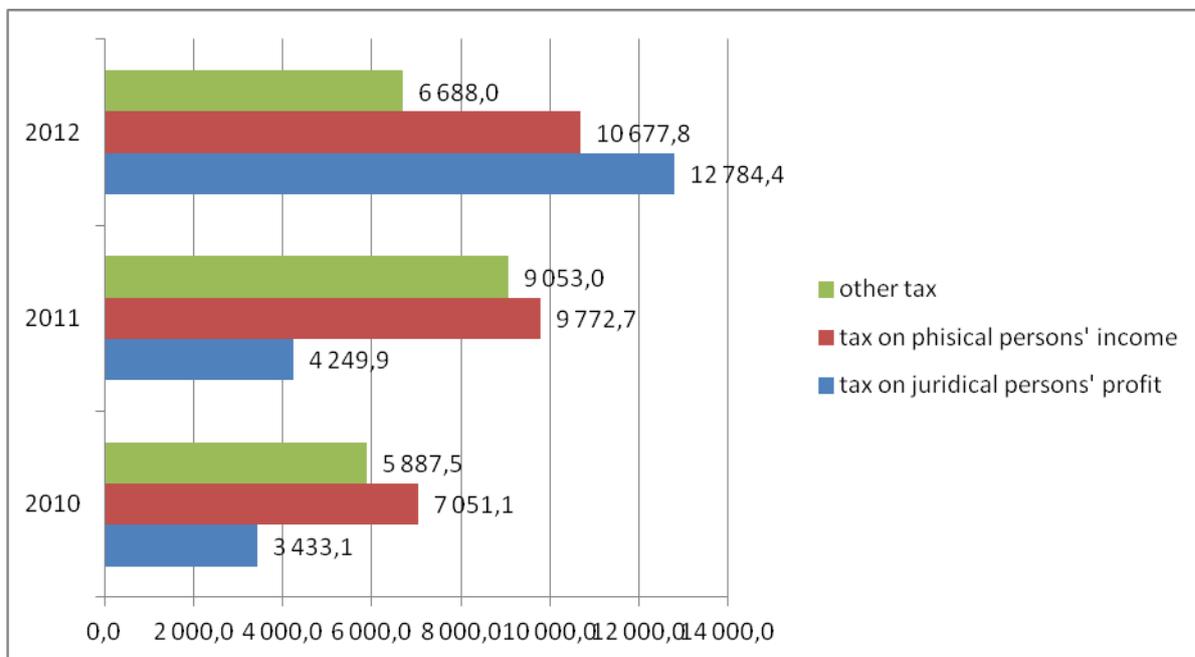
And we analyzed other incomes, physical persons’ income tax, and juridical persons’ profit tax. Other tax rate was 5 887,5mln.sums in 2010, changed 9 053,0mln.sums in 2011 and was 6 688,0 in 2012. In percentage of whole tax by years was 6,62% in 2010, in 2011 was 8,78% and 5,15 in 2012.

¹³From information of “Uzbektelecom”JSC

Here we can see three lines, the first green line is other tax, red line is tax on physical persons' income and blue line describes tax on juridical persons' tax.

I organized the table, which consists of other tax, physical persons' income tax and juridical persons' profit tax.

There are given graph of these taxes in picture 2.2.3.



Picture 2.2.3. Other taxes¹⁴

Tax of juridical persons' profit was 3433,1 mln.sums, tax of juridical persons income was 7051,1 mln.sums in 2010. Juridical persons profit tax increased to 4249,9 mln.sums in 2011, big change in 2012 juridical persons' profit tax grows 12784,4 mln.sums just 200,8 percent.

Our republic is based on social protection for people. So, juridical persons pay allotments to budget.

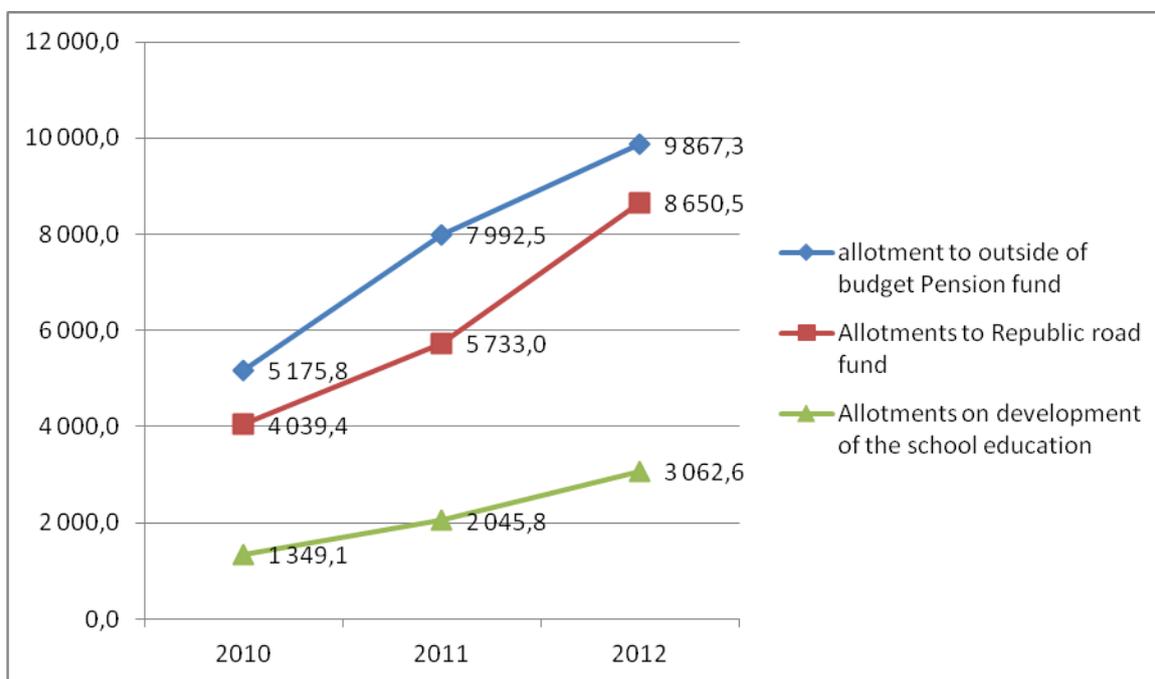
“Uzbektelecom” also pays to budget funds and outside of budget funds. For example:

- Flat social payment
- allotment to outside of budget pension fund
- Allotments to Republic road fund

¹⁴From information of “Uzbektelecom” JSC

- Allotments on development of the school education
- Dues in local budget

There are given payments of “Uzbektelecom”JSC to budget in picture 2.2.4.

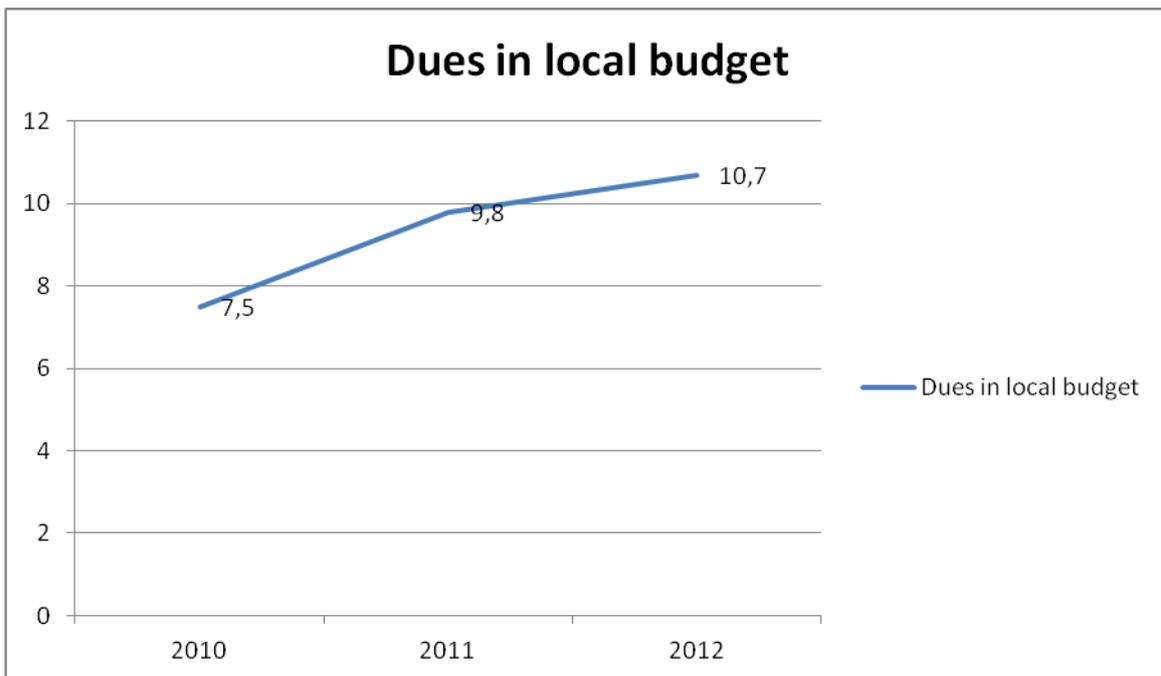


Picture 2.2.4. Allotments to funds¹⁵

Allotments to outside of budget pension fund were 5175,8mln.sums in 2010, it has grown step by step. It consists 9867,3mln.sums in 2012. Increased 23,5% 2011-2012. Allotments to republic road fund 5733,0 in 2011, for 2012 it 8650,5. Changing percentage 50%

Also, dues in local budget rate is shown in picture 2.2.5.

¹⁵From information of “Uzbektelecom”JSC



Picture.2.2.5 Dues in local budget (mln.sum)¹⁶

Dues in local budget of Uzbektelecom was 9,8 in 2011, in 2012 rated to 10,7 million sums. It shows, share of dues in local budget “Uzbektelecom” is rising step by step. 7,5mln. in 2010year, 9,8mln in 2011year, 10,7mln. in 2012year.

All tax in 2010 were 78168,2mln.sums, for 2011 were 103062,5 mln.sums, in 2012 it consists of 129819,9 mln.sums.

As we saw, tax pays of “Uzbektelecom”JSC is are getting more and more year by year. We analyzed reasons and we should solve the problems.

¹⁶ From information of “Uzbektelecom”JSC

III. WAYS OF TAX DEVELOP BY USING ICT

3.1. Advantages of ICT in tax develop

On the social level, IT has played a very significant and vital role. Now people around the world are mixed up crossing physical boundaries instantly through the internet. It is of ample benefit to understand and intermingle globally. Though most of the world known social scientists think it also a cultural invasion of the powerful nations over less developed one. But the overall impact is positive and is appreciated as well as participated by people around the world.

One of the most important benefits of the modern IT developments has emerged in the field of academics. Not only IT has benefited other disciplines to enhance themselves but also expanded the learning horizon to a great magnitude. The coming times have more amazing to add to academic world through IT. Finally, IT has assisted in the development of new and interesting work like On-line, Systems examining, Components and Software development and Web development and still journey has just begun. There is lot to be seen by the future generations which IT has to offer.

ICT Development Index. The ICT Development Index (IDI) is an index published by the United Nations International Telecommunication Union based on internationally agreed information and communication technologies (ICT) indicators. This makes it a valuable tool for benchmarking the most important indicators for measuring the information society. The IDI is a standard tool that governments, operators, development agencies, researchers and others can use to measure the digital divide and compare ICT performance within and across countries. The ICT Development Index is based on 11 ICT indicators, grouped in three clusters: access, use and skills.

The access sub-index captures ICT readiness, and includes five infrastructure and access indicators (fixed-telephony, mobile telephony, international Internet bandwidth, households with computers, and households with Internet).

The use sub-index captures ICT intensity and includes three ICT intensity and usage indicators (Internet users, fixed (wired)-broadband, and mobile broadband).

The following is a list of top 30 countries as ranked by the ICT Development Index in 2013 in table 3.1.1.

Table 3.1.1

ICT Development Index¹⁷

Rank	Country	Score	Rank	Country	Score
1	 South Korea	8.56	16	 Germany	7.39
2	 Sweden	8.34	17	 New Zealand	7.34
3	 Denmark	8.29	18	 France	7.30
4	 Iceland	8.17	19	 Austria	7.10
5	 Finland	8.04	20	 Ireland	7.09
6	 Netherlands	7.82	21	 Australia	7.05
7	 Luxembourg	7.76	22	 Canada	7.04
8	 Japan	7.76	23	 Belgium	6.89

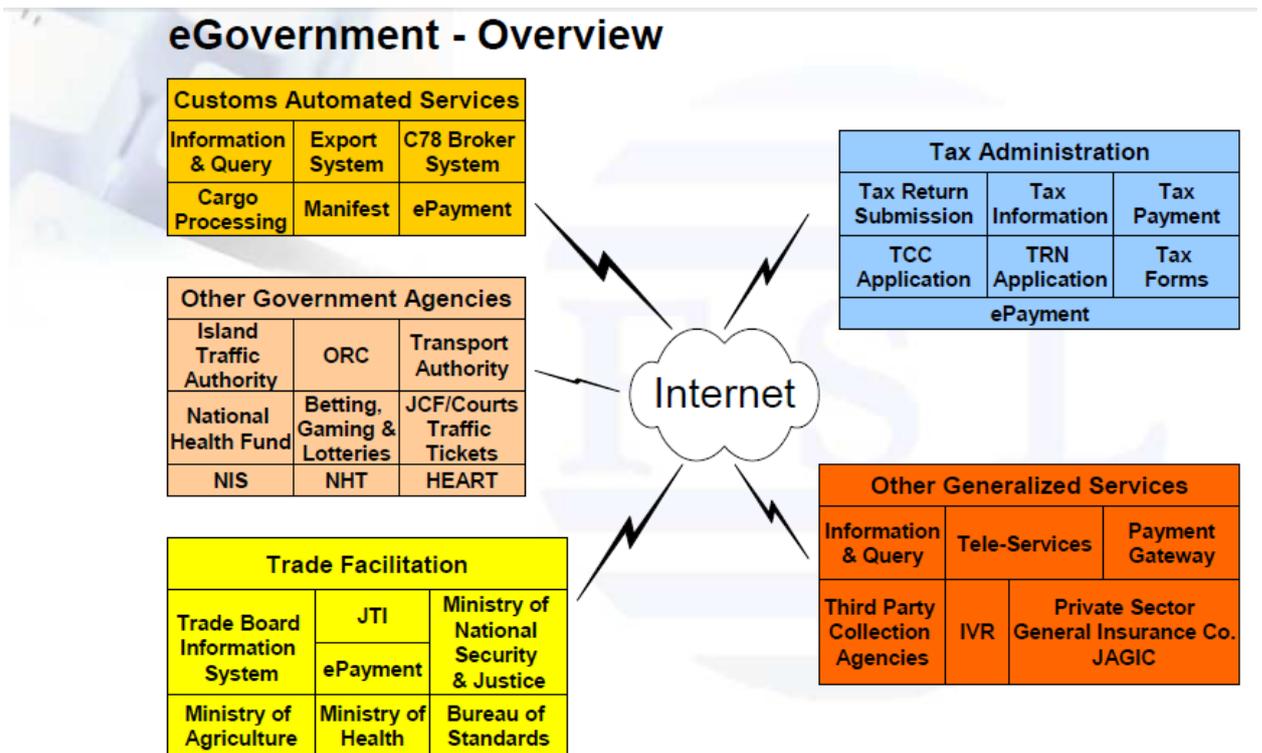
¹⁷From www.wikipedia.org

9	 United Kingdom	7.75	24	 Estonia	6.81
10	 Switzerland	7.68	25	 Slovenia	6.70
11	 Hong Kong	7.68	26	 Malta	6.69
12	 Singapore	7.66	27	 Israel	6.62
13	 Norway	7.52	28	 Spain	6.62
14	 Macao	7.51	29	 Italy	6.28
15	 United States	7.48	30	 Qatar	6.24

The skills sub-index captures ICT capability or skills as indispensable input indicators. It includes three proxy indicators (adult literacy, gross secondary enrolment and gross tertiary enrolment) and therefore is given less weight in the computation of the IDI compared with the other two sub-indices.

My offer to develop tax system in Uzbekistan. Tax system connects to other services by internet or local system. And we will able to pay for tax pays from anywhere. Now there is going on create E-Government in Uzbekistan. And this way of tax pays will be comfortable and fast. We can save our dear time and recourses, which are expended to collect tax and pays.

Way of communication of Government administrations are described in picture 3.1.1:



Picture 3.1.1. E-Government structure¹⁸

By this way will possibility of pay for customs automated services, tax, pays, trade, and other generalized services.

Mobile application “Soliq”. Description. Mobile exhibit “Soliq” allows to learn of the last event in functioning(working) the Tax Committee of the Republic Uzbekistan. It performs the role not only reference book, but also helps be orientated in all change and innovations given to organizations. Soliq helps remote to allow the problems of the most different nature, connected with tax service of the country.

By means of exhibits, you get the possibility to get acquainted with five main interactive service committee, find way to all news and improvements to organizations.

Functional

- Possibility to hear its INN;
- Possibility of the viewing of indebtedness of the user;
- Granting of information support about functioning GNK;

¹⁸From project “Using ICT to improve Revenue Generating Tax Systems in Jamaica”.

- Granting the news and general information on Tax Committee of the Republic Uzbekistan.

Application is designed by company Global Solutions, on order of the State Tax Committee. Shown in picture 3.1.2.



Picture 3.1.2. The main window of mobile application “Soliq”¹⁹

After we install the application, we enter the program. There is will be shown main window.

The main window of application “Soliq”. As you see, there are many services:

News- news about tax in Uzbekistan, we will be able to know news about tax

OGNK – all about State Tax Committee of the Republic of Uzbekistan

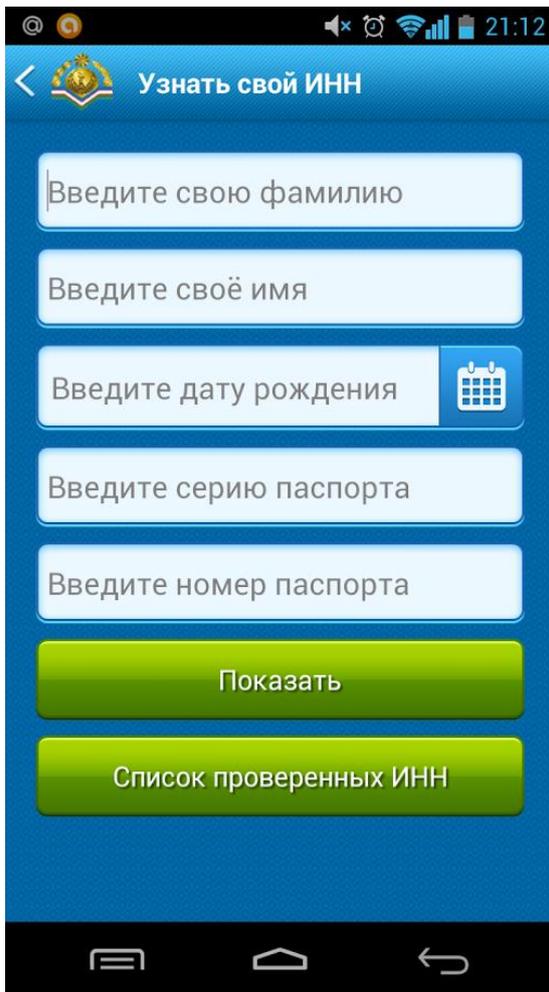
INN – identifying our INN number

My owes – all information about my owes, tax and payments

About app. – information about mobile application “Soliq”.

By mean of this program we can identify our INN number. For identify our number there is given picture 3.1.3.

¹⁹Fragment from application



Picture 3.1.3 Identifying INN number²⁰

For identifying our INN number: 1) enter “Identify my INN”; 2) Enter surname; 3) Enter Name; 4) Enter passport series; 5) RE-enter passport series. Now, we know our INN and we can take all information about tax duties. Or we can pay tax and other duties.

3.2. Ways of develop in Uzbektelecom’s tax system

We analyzed tax of “Uzbektelecom” in chapter II. We saw, that tax of company was growing step by step. Payments in budget and allotments in outside of budget funds In 2010 was 78168, and 129819,9 in 2012. Rate of payments increased twice from 2010 to 2012.

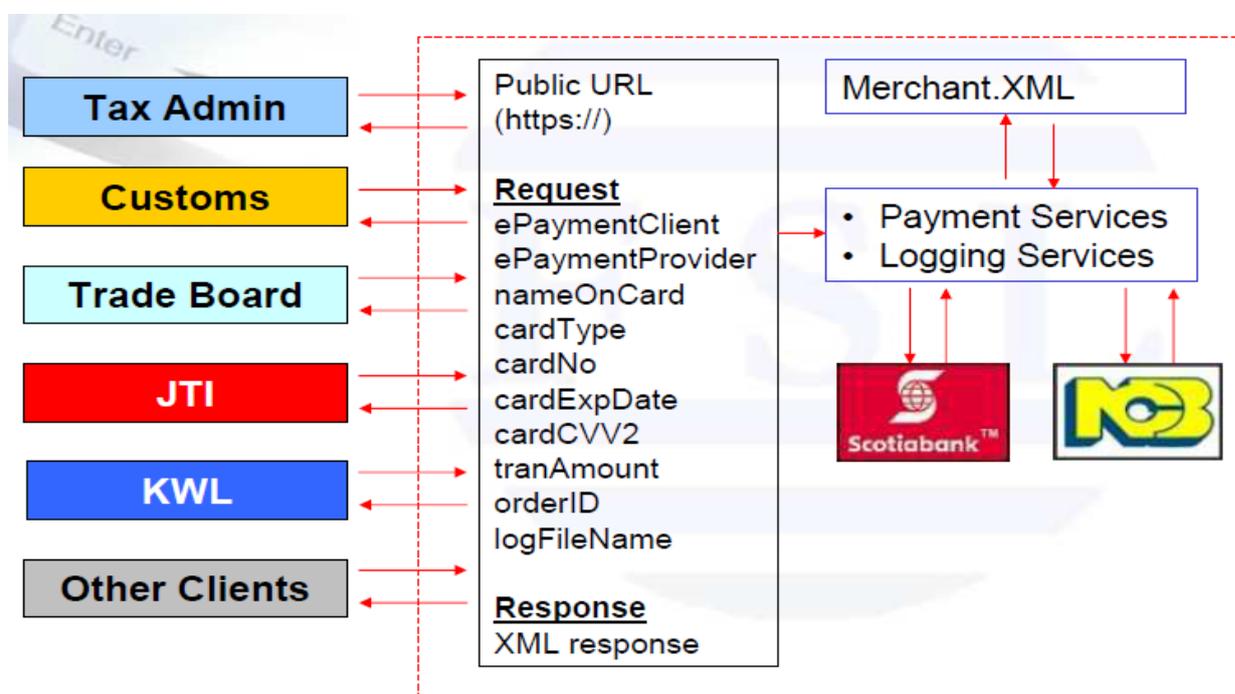
²⁰Fragment from application

The first way of decreasing tax pays is developing data transfer between “Uzbektelecom” and Tax offices. Will be used new technologies for this aim.

The second way is download mobile application “Soliq”. We should know our INN and we will take information about our tax duties. How can we know about our duties tax? There are various ways to know about our tax owes and duties in Uzbekistan.

One of them “Soliq” mobile application. By this program we able to know about our owes and duties and will become clear our INN(CTIR). So we can pay duties by bank using of the program “Soliq”.

There is given program body of paying in picture 3.2.1.

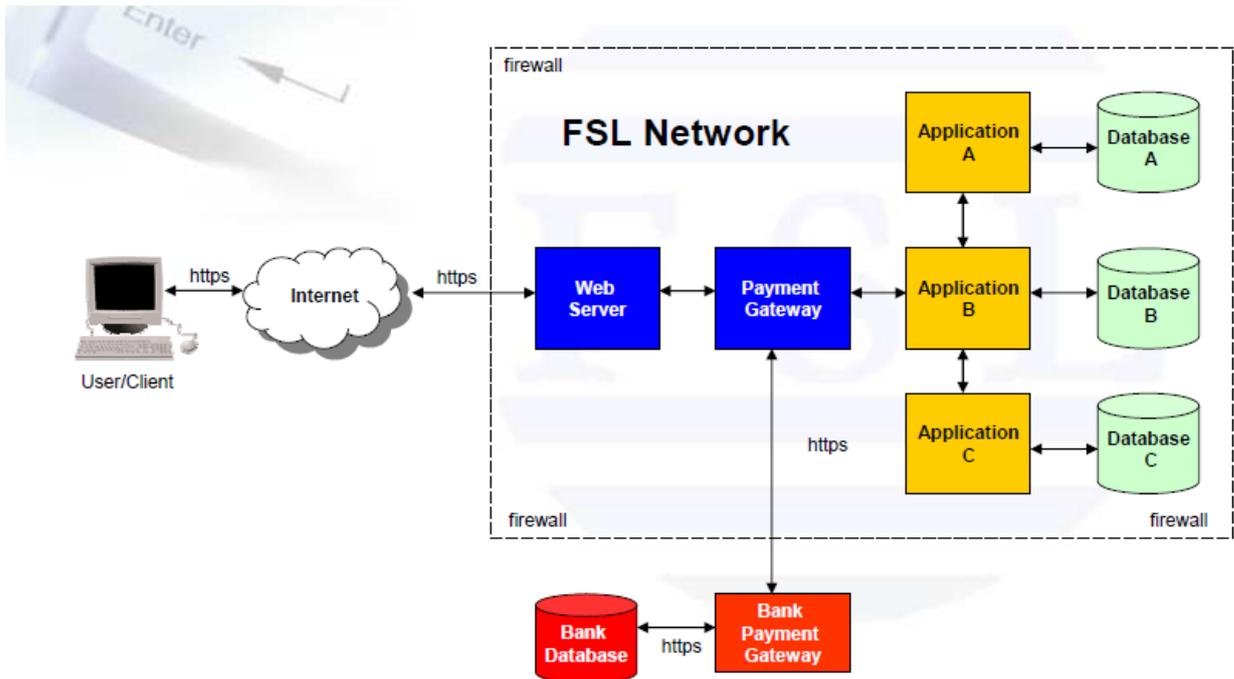


Picture 3.2.1 Scheme of payments²¹

One of my offers. Picture 3.2.1 is described scheme of payments by bank or paynets. The first step – client pays bills. The second step – data will transfer by data base to public Url (network). The third step – information will be send to logging services. And last step – logging server sends the information to bank data base.

I gave a scheme of paying Uzbektelecom’s pays by internet in picture 3.2.2.

²¹From Wikipedia.com



Picture3.2.2 Scheme of pay by internet (or local network)²²

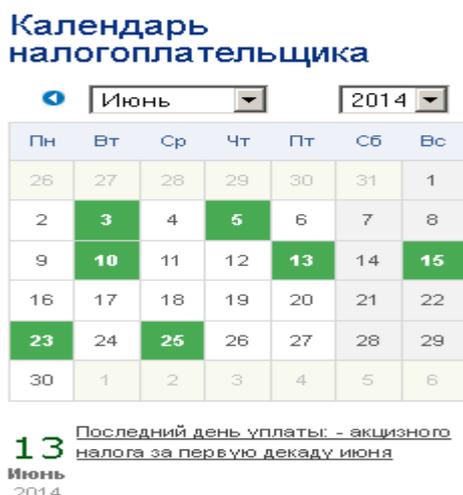
One of my offers. We have internet and connect to internet. We will enter to the web server, it connects to payment gateway. Server transfers data with database, we choose application a, application b or application c. These applications are payments. Their data will be transferred to bank payment gateway. From bank payment gateway data will be transferred to bank database.

One of my offers. Calendar of tax payer for mobile phones android phones. There are will be daily news about tax, tax rates, tax legislation, dead-lines and others.

Also, there is will be date, we can choose the date, that we need. We will able to know events for that day.

There is a calendar of tax payer in picture 3.2.3.

²²By author, created using of Adobe Photoshop



Picture 3.2.3 the calendar of tax payer²³

There are some green cells mean special days. For example: dead-line for tax payer to pay excess tax, dead-line of declarations and etc. 12 introduced interactive of the services turn out to be on base of the full exchange by electronic information, 13 services double-sided exchange by information, 8 services in the form all-round cooperation. Lead constant work and on introducing the new services.

In 2013 were introduced such interactive facilities, as Acceptance and processing to reporting of the individual businessmen in electronic form , Issue of the references about absence of tax indebtedness on electronic statement and create; produce its business . Today population and businessmen broadly they use. On total 2013 91 percents taxpayer has given reporting in electronic type, but in the first-quarters 2014 this factor reached 97 percents.

As a result rendered by committee interactive services to account of the reduction paper, transport and postal expenses spared 12,9 billion bag in 2013, but with begin this year already 4,9 billion bag. In particular, in 2013 was spared 248,7 tons of the paper, but for expired period of the current year 104,7 tons.

²³Made by author in Microsoft Excel

IV. LIFE SAFETY AT ENTERPRISE

4.I. Hypodynamia

A sedentary lifestyle is a type of lifestyle with no or irregular physical activity. A person who lives a sedentary lifestyle may colloquially be known as a couch potato. It is commonly found in both the developed and developing world.

Sedentary activities include sitting, reading, watching television, playing video games, and computer use for much of the day with little or no vigorous physical exercise. A sedentary lifestyle can contribute to many preventable causes of death. Screen time is the amount of time a person spends watching a screen such as a television, computer monitor, or mobile device. Excessive screen time is linked to negative health consequences

In recently the most best other and amusement become the television set and computer. We are all free time conduct sitting on chair or sofa, having buried oneself in screen. We all less and less move, all less and less can be on become cool the air... As nor sad, but beside majority from us develop Hypodynamia.

Say, when you last time actively spent time on air: played with ball, rode on bicycle or on roller by summer, on ski, skates or sled in winter? The Majority will answer that concern with the active sports on nature extremely seldom. But meantime physical exercises actuate all functions of our organism, raise his(its) tone. Similar statement about profit of the physical culture we hear constantly, but here is consequences of the reduction to physical activity (the consequences Hypodynamia) us before the end unknown.

Symptoms and consequences of Hypodynamia. The Influence Hypodynamia on organism of the person known. When person is found at rest, he breathe quietly, slowly, superficially, ventilation light having diarrhea, since gas exchange is reduced. If like condition for muscles constantly, they gradually lose its mass and volume, is broken structure of the muscular filaments, contents squirrel mioglobine

falls in muscle, responsible for reduction of the muscles, decreases the amount of the glycogen, which is a main energy source for muscles.

All these processes by direct image influence upon our general state we more often and quicker shall grow old become more harebrained, gravely carrying physical loads.

See, as it is got. Working without physical expenses we try to save their own power, but, hereunder we weaken their own muscles, worsen warmhearted activity, reduce the frequency of the renovation fabric organ. Under the slightest physical load we begin to choke, increases the frequency of the pulse, begins to increase the pressure, but a part of vascular tone enlarges the load to nervous system. Thence beside people, leading little active lifestyle, warmhearted pains under nervous stress, strong headaches. All this signs Hypodynamia.

The scientist have already proved; proven the direct dependency of the condition to our warmhearted activity and nervous system from active physical exercises. Than above your physical activity, that above emotional discharge, activity of the warmhearted muscle, falls the level of the glucose in shelters, leaves the overweight. The Fight with Hypodynamia particularly actual for people, suffering from obesity and sugar diabetes. If you have noticed that threshold stress to stability beside you is noticeably reduced, then you without fall it is necessary to know, what fight with Hypodynamia.

The process of the reduction of the muscles occurs under active physical load. As a result this process, as follows reductions of the muscles in organism burn the stressful hormones, which before this were accumulated in organism, but syntheses endorphin increases in head brain. Dispose of Hypodynamia particularly it is important for mans, since level testosterone falls at reduction of the physical activity (the male sexual of the hormone) in shelters, but as effect falls the quality to intimate life.

Dispose of Hypodynamia - restore the nervous system.

The Modern life packed daily stress, which ruin our organism. Today much in a complicated way meet the person, who did not complain of raised nervous excitability. Is it scientifically proved that wobbly nervous system negatively influences all organ organism of the person upon work? So extremely it is important to raise the physical activity of the organism.

For fight with Hypodynamia very important constant physical loads, not without fall greater, the main constant. Begin with small. For instance, with several exercises at day on several minutes. The Constant drills perfect shelter provision cerebrum that will allow to normalize the processes of excitement and bracings, increase on all level of the possibility of the nervous system, but muscular activity by positive image will tell on work nervous system vegetative, which is connected with defensive function of the organism from disadvantage factor surrounding ambiances.

Hypodynamia negative influences upon bones. What tells Hypodynamia on toughness of the bones of the skeleton of the person? The Influence Hypodynamia is on toughness of the bones possible to track on example of the body spaceman, who long time is found in cosmos. Long crossroads of motion reduces mineral and protein exchange in it is woven bones spaceman, sharply increase the painful sensations in bone, increases the aptitude bone fabrics to fracture. Exactly to support muscular and bone mass, on cosmic station for long flight for spaceman install the special simulators.

The Active lifestyle, occupations by physical exercises will allow you to develop the musculature, raise toughness of the bones, consolidate the ligaments and tendons, perfect the mobility a joint.

What dispose of Hypodynamia? What exercises it is necessary for this do? In ideal that reconstruction function organism was optimum, it is necessary to combine and type of the physical load:

1. Aerobic motion. For deliverance from Hypodynamia it is necessary actively quickly to go, run, sail, ski or skates in winter, play tennis summer. The Aerobic load will use the greater groups of the muscles, perfects shelter current,

even enlarges the volume light, perfects the digestion, normalized the weight and etc.

2. The power exercises. Making power exercises on determined group of the muscles, necessary to enlarge pulling these muscles, hereunder consolidating them. The Power exercises actuate metabolism, enlarge the muscular mass, and help to dispose of many diseases, reduce and stabilize the weight.

3. Exercises on stretching. Making exercises on stretching, we enlarge resilience of the muscles, prepare the muscles to load, enlarge the mobility a joint, and remove the muscular voltage. The Exercises on stretching execute, as a rule, before and after the aerobic exercises and power drill.

And so that dispose of Hypodynamia, with what begin? You have solved that it is necessary to lead the more active lifestyle? Enlarge the useful physical load? Fine. Begin with the following action:

Choose suiting for you physical load. After all exercises must not be you in burden, but on the contrary, they must bring the pleasure! Think, where you suitable whole do the exercises? The Buildings or in sport hole? On street or indoors? In group or one? Keep a check on its pulse during exercises. If you 20 years, number blow pulse must not exceed 150, if 30 years 142, if 40 years 135, if 50 years 127. On initial stage of the drills try to keep the average rhythm that frequency of your pulse did not increase more, than on 50% from condition rest.

Choose optimum for itself length and frequency occupation. Remember, than more often you will execute the exercises, that more effective so for begin better occupations to conduct daily, but with smaller load.

So, let's shall be an more effective to move, check our laziness, more often go on stairway on foot, avoiding lift, use the home simulator although 10 minutes at day, swing the press, more time to conduct on air, avoiding television set.

4.2. Microclimate

A microclimate is a local atmospheric zone where the climate differs from the surrounding area. The term may refer to areas as small as a few square feet (for example a garden bed) or as large as many square miles. Microclimates exist, for example, near bodies of water which may cool the local atmosphere, or in heavily urban areas where brick, concrete, and asphalt absorb the sun's energy, heat up, and reradiate that heat to the ambient air: the resulting urban heat island is a kind of microclimate. Microclimates can be found in most places.

Another contributing factor to microclimate is the slope or aspect of an area. South-facing slopes in the Northern Hemisphere and north-facing slopes in the Southern Hemisphere are exposed to more direct sunlight than opposite slopes and are therefore warmer for longer.

The area in a developed industrial park may vary greatly from a wooded park nearby, as natural flora in parks absorb light and heat in leaves that a building roof or parking lot just radiates back into the air. Advocates of solar energy argue that widespread use of solar collection can mitigate overheating of urban environments by absorbing sunlight and putting it to work instead of heating the foreign surface objects.

A microclimate can offer an opportunity as a small growing region for crops that cannot thrive in the broader area; this concept is often used in perm culture practiced in northern temperate climates. Microclimates can be used to the advantage of gardeners who carefully choose and position their plants. Cities often raise the average temperature by zoning, and a sheltered position can reduce the severity of winter. Roof gardening, however, exposes plants to more extreme temperatures in both summer and winter.

Tall buildings create their own microclimate, both by overshadowing large areas and by channeling strong winds to ground level. Wind effects around tall buildings are assessed as part of a microclimate study.

Microclimates can also refer to purpose-made environments, such as those in a room or other enclosure. Microclimates are commonly created and carefully

maintained in museum display and storage environments. This can be done using passive methods, such as silica gel, or with active microclimate control devices.

Cities and regions known for microclimates. San Francisco is a city with microclimates and sub microclimates. Due to the city's varied topography and influence from the prevailing summer marine layer, weather conditions can vary by as much as 9°F (5°C) from block to block.

The region as a whole, known as the San Francisco Bay area can have a wide range of extremes in temperature. In the basins and valleys adjoining the coast, climate is subject to wide variations within short distances as a result of the influence of topography on the circulation of marine air. The San Francisco Bay Area offers many varieties of climate within a few miles. In the Bay area, for example, the average maximum temperature in July is about 64 °F (18 °C) at Half Moon Bay on the coast, 87 °F (31 °C) at Walnut Creek only 25 miles (40 km) inland, and 95 °F (35 °C) at Tracy, just 50 miles (80 km) inland.

The Los Angeles and San Diego areas are also subject to phenomena typical of a microclimate. The temperatures can vary as much as 18°F (10°C) between inland areas and the coast, with a temperature gradient of over one degree per mile (1.6 km) from the coast inland. Southern California has also a weather phenomenon called "June Gloom" or "May Grey", which sometimes gives overcast or foggy skies in the morning at the coast, but usually gives sunny skies by noon, during late spring and early summer.

Calgary, Alberta, is also known for its microclimates. Especially notable are the differences between the downtown and river valley/flood plain regions and the areas to the west and north. This is largely due to an elevation difference within the city's boundaries of over 1,000 ft (300 m), but can also be attributed somewhat, to the effects of the seasonal Chinooks.

Halifax, Nova Scotia, also has numerous microclimates. Coastal temperatures and weather conditions can differ considerably from areas located just 5–15 km inland. This is true in all seasons. Varying elevations are common

throughout the city, and it is even possible to experience several microclimates while travelling on a single highway due to these changing elevations.

Santiago, Chile, and Villa de Merlo, Argentina, are also subject to microclimates.

Known for its wines, the Ticino region in Switzerland benefits from a microclimate in which palm trees and banana trees grow.

Gran Canaria is called "Miniature Continent" for its rich variety of microclimates.

Biddulph Grange is very rich with microclimates as a result of the large dips and variety of very large trees alongside a large amount of water.

Mascot, located in New South Wales, Australia, is also noted as a microclimate.

Leeds, located in England is known to have a number of microclimates because of the number of valleys surrounding the city centre.

Amman, Jordan has extreme examples of microclimate, and almost every neighborhood exhibits its own weather. It is known among locals that some boroughs such as the northern and western suburbs are among the coldest in the city, and can be experiencing frost or snow whilst other warmer districts such as the city centre can be at much warmer temperatures at the same time.

Soil types. The type of soil found in an area can also affect microclimates. For example, soils heavy in clay can act like pavement, moderating the near ground temperature. On the other hand; if soil has many air pockets, then the heat could be trapped underneath the topsoil, resulting in the increased possibility of frost at ground level

CONCLUSION

In the given final qualification work, questions of tax and the role of ICT in the developing of tax system are considered.

Tax politics is a riding power of money stream. It makes faster money turn. It speaks, tax is vein of state. We should develop tax system by apply new information technologies as: internet, e-pay, pay by plastic card, pay in paynets.

The tax system of Uzbekistan consists of two modes: the single tax and general. Single tax payers are micro and small enterprises, and enterprises of trade and catering, legal entities in the implementation of the lottery, sweepstakes and other games based on risk. General tax payers are all ownerships in addition flat tax payers. Uzbektelecom is general tax payer. It's tax rate was 78 168,2 in 2010, changes to 129 819,9 in 2012. It has multiplied to 66%.

I described history of tax and economical mean of tax. The first known system of taxation was in Ancient Egypt around 3000–2800 BC in the first dynasty of the Old Kingdom. The earliest and most widespread form of taxation was the corvée and tithe. I discovered tax history for myself.

As result of teaching economical mean of tax, I understood duty of tax. The method of taxation and the government expenditure of taxes raised are often highly debated in politics and economics. Tax collection is performed by a government agency such as the Canada Revenue Agency, the Internal Revenue Service (IRS) in the United States, or Her Majesty's Revenue and Customs (HMRC) in the United Kingdom, State Committee of Tax in Uzbekistan.

I analyzed tax rates in Uzbekistan. I understood that, tax rates are going down year by year for physical and juridical persons. It makes great possibilities to produce and service fields.

“Uzbektelecom” is the largest provider of telecommunications services for government sectors of Uzbekistan. Twenty two branches operate as part of the company, among them – 14 regional, 8 specialized and 3 subsidiaries. «Uzbektelecom» has interests in eight joint ventures that provide services of mobile and fixed communications, long distance and international communications, data transfer and the Internet access.

As results of analyzing tax politics in “Uzbektelecom”, Whole tax payments were 78 168,2 mln.sums in 2010. Grew up to 24894,3 mln.sums and equaled in 129 819,9mln.sums. Tax pays of “Uzbektelecom”JSC are growing year by year. Reason is increasing of profits of “Uzbektelecom”. So it isn’t dangerous. It is good. If we earn more money, we pay more tax.

I hope that, “Uzbektelecom” will be the biggest gigantic company in the world.

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