THE METHODOLOGY OF ECONOMIC FUNCTION OF TAX SYSTEM

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Abstract

The tax system ranks along the most important economic methods of the provision to state function on making the conditions and stimulation of the development as economy as a whole, so and priority development of the separate branches and managing subject. Since tax policy is a main instrument of realization of state function on regulation of market economies, methodology of stimulating function of the tax system comes from methodological base of the general system of the government regulation in market economies. On our glance, these methodological bases come simultaneously from two famous main in economic science theory in the field of balanced development of market economies.

Keywords: Economic Function, Tax System

MAIN PART

There are numerous techniques concerned with grammar presentation. However, there are a f. As is well known, according to classical theory market economy presents itself self-regulating system without state participation, but Keynesians motivates necessity of the government regulation in purpose of the ensuring the balanced development of market economies.

The self-regulation of market economy, according to classical theory, comes, mainly, from condition made competitions on goods market, and exactly subject to this proviso possible efficient operation market mechanism.

However in practice made competition is far from the most wide-spread condition goods market. Coming thereof, operation of market economies is accompanied the state policy to competitions and antimonopoly regulation. In the most important principles of given policy is forming of the competitive ambience on the commodity markets, creation all managing subject of the equal conditions of the management that, in the first place, can be provided by using equal for all principle of the taxation.

Not more important and necessary first-order problem is a practical realization principle quotient to property. From these positions and is formed state function first level in system of the government regulation.

Hereinafter, action market mechanism (in the first place law of the cost) objective, on its nature constantly brings about such negative consequence, as unprofitable, bankrupt of the enterprise and highly profitable enterprises that particularly currently in gaining branch and agricultures, and coming exactly from difference in objective (the natural factor) condition production.

Coming thereof and according to, now already, Keynesians to theories and appears the function a state second level in system of the government regulation - negative consequence of the action market mechanism. This function is realized by means of decision of the problems on sharing the clean material product (CHMP) that is provided, mainly, by means of tax system, but, now already not creation equal principle taxations, but by development and introduction exactly differentiated systems of the taxation on miscellaneous branch and inwardly branches on managing subject depending on differentiation objective, in the first place natural, conditions of the management. This is, on our glance, the main
by essence, contents to economic function of the tax system.

Distribution CHMP by means of tax system is essence in general controlled market relations and presents itself economic mechanism concluding in cognition, scientific comprehension and shaping the ways of the conversion of the cost CHMP and its structures - necessary and surplus products - in different branch of the real sector of the national economy in modified distributing elements as toolbox of the inter industry influence on production.

Other word economic mechanism inter industry distribution CHMP presents itself mediated regulation of the correlations distributing sphere element, the main from which are a salary and profit, with their identical materially base - necessary and surplus product - in different branch of the economy. It is realized this by means of entering the differentiated rates of the income-tax and tax on profit.

In this connection, in the first place appears the question about calculus of the gross internal product, especially, net material product.

However and given method is not deprived essential defect, in connection with which he can not be shall use for decision of the problem of the redistribution of the net material product:

The first defect - a source principle: total expenses are a total income - справедлив only in scale as a whole real sector, but not in cut of the branches. Carrying of this principle on level of the branches transforms the production method in distributing. Resulting thereof second defect - a calculus of the net material product on base of the applying source principle also transforms the production method in distributing. And the third defect - CHMP is numbered without division on necessary and surplus products. The main methodological positions designed by us methods of the calculus of the net material product and its structures - necessary and surplus products:

Practically this is realized by introduction differentiated tax rates, providing, first, indemnity individual public-necessary expenses agricultural enterprise and, secondly, their profitability on equal level. Together with that is here expected and making the priority conditions some enterprise, but branch priority that is to say comparatively other agricultural enterprise. The second block of the system - main, with economic standpoint main stage. Its function is a creation and constant maintenance of the priority conditions production now already as a whole agriculture for the other branches of the economy. It is realized this also with the help of market relations, but their use is directed on provision principle inter industry equivalent exchange not only, but above this that is to say for the best conditions production that means creation in agricultural more high, than in the other branch, level of the material encouragement of the labor of the economic stimulation production. This is provided by entering the favorable system of the taxation of the salary and arrived in agricultures. Thereby, this controller, aside from production questions, solves and such task social-economic sphere, as overtaking rate of growth income agricultural enterprise and their workman. On its function and method of their realization by principle image stands out the third final block of the total system. This there is its generalizing and completing stage. Its function are and production, and social-economic tasks. Except this unlike two previous, in given block is realized output in purely social sphere. But herewith all these tasks dare now already out of market, not economic methods, but way state investment in their different forms. On sign object or spheres of the directions to these investments divide on three groups.

The first is a production sphere. This is a state production capital embedding, subventions or subsidies agriculture. They are used on mastering the new land, contents total ирригационной systems, creation and development of the production infrastructure, introduction in agricultural production of the large achievements of the science.

The second group is social-economic sphere. This is a state дотации to procurement prices on agricultural product (are used in that event, when degree to priority, provided by economic method, insufficient), compensation by state of the certain portion price large and high-priced farm machinery, favorable taxation and favorable prices or even interest free bank credits.
The third group is purely social sphere, covering condition to life’s workman agriculture and as a whole rural population.

The state investments in the manner of nonproductive capital embedding move on development of the social infrastructure. There include also different social funds, allowances, privileges and etc, selected from state budget.

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