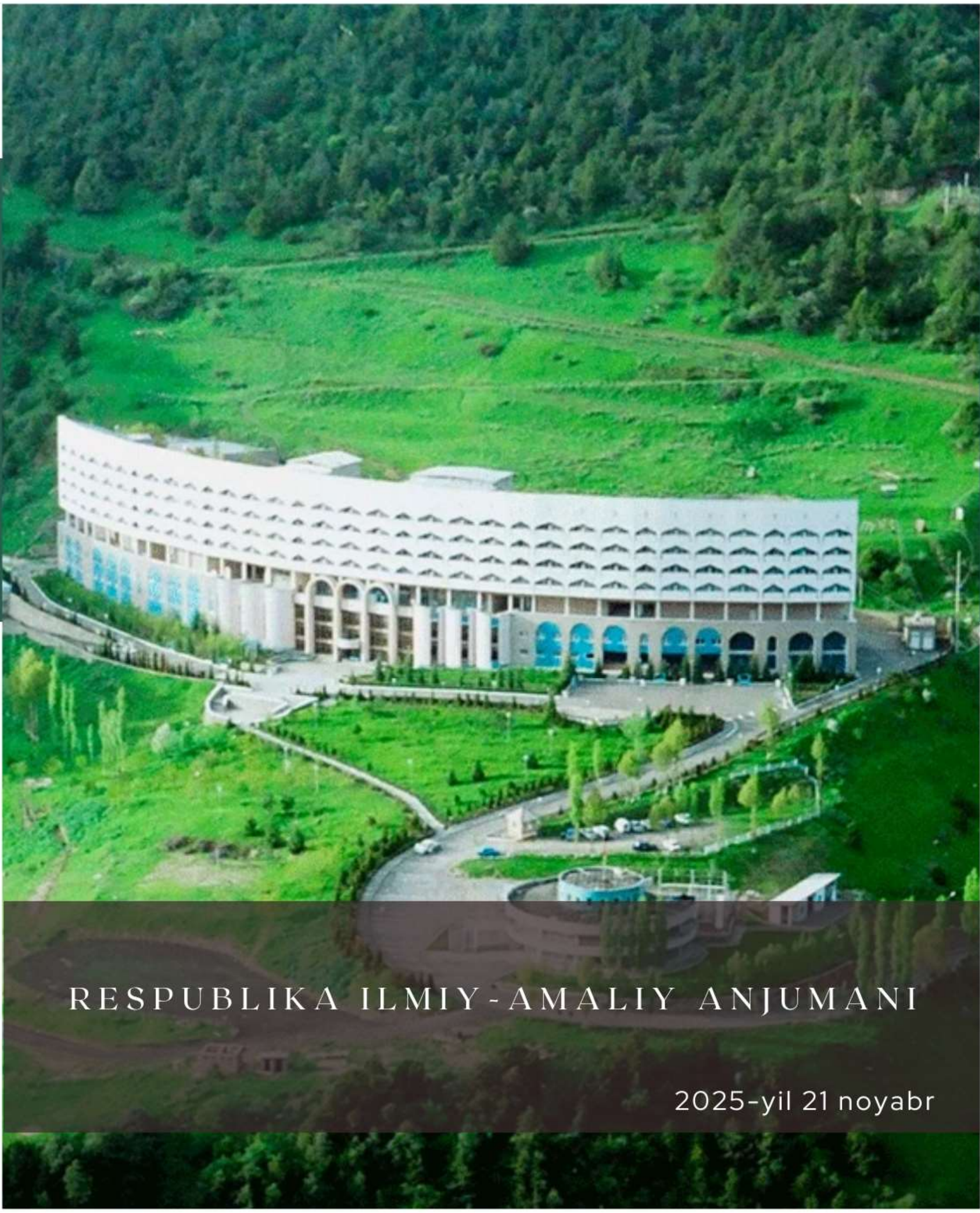
KONFERENSIYA

"JIZZAX VILOYATI IJTIMOIY-IQTISODIY RIVOJLANISHINING ASOSIY YO'NALISHLARI: MUAMMO VA YECHIMLAR"



RESPUBLIKA ILMIY-AMALIY ANJUMANI

2025-yil 21 noyabr

O‘ZBEKISTON RESPUBLIKASI OLIY TA’LIM, FAN VA INNOVATSIYALAR VAZIRLIGI

MIRZO ULUG‘BEK NOMIDAGI O‘ZBEKISTON MILLIY UNIVERSITETINING JIZZAX FILIALI

JIZZAX VILOYATI IJTIMOIY-IQTISODIY RIVOJLANISHINING ASOSIY YO‘NALISHLARI: MUAMMO VA YECHIMLAR

mavzusidagi Respublika ilmiy-texnik anjuman materiallari to‘plami

(2025-yil 21-22-noyabr)

JIZZAX-2025

Jizzax viloyati ijtimoiy-iqtisodiy rivojlanishining asosiy yo‘nalishlari: muammo va yechimlar. Respublika ilmiy-texnik anjuman materiallari to‘plami – Jizzax: O‘zMU Jizzax filiali Iqtisodiyot va turizm kafedrasi, 2025-yil 21-22-noyabr. 557-bet.

Respublika miqyosidagi ilmiy-texnik anjuman materiallarida zamonaviy kompyuter ilmlari va muhandislik texnologiyalari sohasidagi innovatsion tadqiqotlar aks etgan.

Globallashuv sharoitida davlatimizni yanada barqaror va jadal sur’atlar bilan rivojlantirish bo‘yicha amalga oshirilayotgan islohotlar samarasini yaxshilash sohasidagi ilmiy-tadqiqot ishlariga alohida e’tibor qaratilgan. Zero iqtisodiyotning, ijtimoiy sohalarni qamrab olgan modernizatsiya jarayonlari, hayotning barcha sohalarini liberallashtirishni talab qilmoqda.

Ushbu ilmiy ma’ruza tezislari to‘plamida mamlakatimiz va xorijlik turli yo‘nalishlarda faoliyat olib borayotgan mutaxassislar, olimlar, professor-o‘qituvchilar, ilmiy tadqiqot institutlari va markazlarining ilmiy xodimlari, tadqiqotchilari, magistr va talabalarning ilmiy-tadqiqot ishlari natijalari mujassamlashgan.

Mazkur to‘plamga kiritilgan ma’ruza tezislarining mazmuni, undagi statistik ma’lumotlar va me’yoriy hujjatlarning to‘g‘riligi hamda tanqidiy fikr-mulohazalar, keltirilgan takliflarga mualliflarning o‘zlari mas’uldirlar.

бирор мақсадга эришиш учун унга таъсир қилувчи омилларни уюштириш, сафарбар қилиш масалаларига янада эътиборни қаратиш лозим бўлади. Ўзбекистонда туризм соҳасини ривожлантириш учун қулай шарт-шароитлар юзага келаётганлиги, туризмнинг республика иқтисодиётига янада интеграцияланиши мамлакат иқтисодиётида муҳим аҳамият касб этмоқда. Жахон иқтисодиёти тажрибасидан маълумки, туризм соҳаси мамлакат хазинаси учун зарур бўлган валюта тушумини таъминлаш, янги иш жойларини вужудга келтириш ва шу билан биргаликда аҳолининг турмуш даражасини кўтариш учун хизмат қилади.

Фойдаланилган адабиётлар рўйхати:

1. Ўзбекистон Республикаси Президентининг 2019 йил 5 январдаги “Ўзбекистон Республикасида туризмни жадал ривожлантиришга оид қўшимча чора-тадбирлар тўғрисида”ги ПФ-5611-сонли фармони.
2. Тухлиев Н., Абдуллаева Т. Национальные модели развития туризма. Т. . Узбекистои миллий энциклопедияси. 2006. - 423 с.
3. Андрианов В.И. Проблемы развития внутреннего и въездного туризма / В.И. Андрианов // Современные проблемы сервиса и туризма. 2015. - №3.
4. Баранова А. Ю. Организация предпринимательской деятельности в сфере туризма: учеб. пособие / А. Ю. Баранова. – М. : ИНФРА-М, 2012.

FINANCE AND TAX POLICY: DESIGN, IMPLEMENTATION, AND EFFECTS ON REVENUE MOBILIZATION AND GROWTH

Egamova Nargiza Olim qizi
Sambhram University — 4th Year, Business Management.
Special subject teacher at Polytechnic No. 2, Jizzakh city

Abstract: This article examines the role of finance and tax policy in mobilizing domestic revenue, supporting public expenditure, and promoting equitable economic growth. It synthesizes recent international evidence on tax policy reforms, tax administration improvements, and policy trade-offs faced by both developed and developing economies. The paper uses a structured literature review of IMF, World Bank and OECD reports and selected academic studies to identify effective instruments, institutional reforms, and policy sequencing. Key findings highlight (1) the central importance of broad-based taxes and removal of inefficient exemptions for revenue mobilization, (2) the complementary role of stronger tax administration and digitalization to raise compliance, and (3) the need to balance revenue goals with growth and equity through carefully designed incentive structures. The article concludes with actionable recommendations for policymakers and a research agenda for future work.

Keywords: tax policy, revenue mobilization, tax administration, fiscal policy, digitalisation, developing countries

Introduction

Finance and tax policy are foundational to modern states: they generate the revenue necessary for public goods provision, stabilize macroeconomic conditions, and shape incentives for private-sector activity. Over the last decade, international institutions have emphasized that improving domestic revenue mobilization is essential for achieving development objectives while preserving debt sustainability.

Methodology

This paper is a synthetic literature review. Sources were selected for their policy relevance and recentness, emphasizing multilateral institution reports (IMF, World Bank, OECD) and peer-reviewed studies where available.

Conceptual framework: goals and trade-offs

A modern tax system must simultaneously achieve revenue adequacy, efficiency, equity, and administrative feasibility. Broad-based consumption taxes, progressive personal income taxes, and well-designed corporate taxes are conventional instruments.

What the evidence shows — effective instruments and reforms

Empirical evidence shows that broadening the tax base, improving tax administration, and rationalizing exemptions lead to more efficient and equitable revenue collection. Digitalization and administrative modernization are critical.

Policy implementation: sequencing and political economy

Reform sequencing matters. Quick administrative wins, followed by base broadening and transparent communication, produce better long-term compliance and public trust.

Country examples and lessons

Countries that modernized tax administration and digital systems saw higher revenue-to-GDP ratios. International coordination also limited profit shifting and improved tax fairness.

Recommendations for policymakers

1. Prioritize administrative modernization.
2. Broad base, moderate rates.
3. Align corporate rules with international developments.
4. Transparent communication and accountability.
5. Capacity building and donor coordination.

Research agenda and limitations

Future research should explore the growth impact of rapid base broadening and the effects of digitalization on taxpayer behavior. This article synthesizes secondary data; primary analysis is needed for national adaptation.

Conclusion

Finance and tax policy reforms are vital for sustainable development. Success depends on administrative strength, policy coherence, and transparent implementation.

References:

1. IMF (2024). Tax Revenue Mobilization.
2. IMF (2023). Building Tax Capacity in Developing Countries.

3. World Bank (2024). Tax Revenue Mobilization.
4. OECD (2024). Tax Policy Reforms 2024.
5. OECD (2024). Corporate Tax Statistics 2024.
6. De Mooij, R. (2025). Evidence-Based Revenue Mobilization. IMF Background Papers.
7. Xaydarov B. Ta’lim tizimida budjet mablag ‘larining maqsadli sarflanishi nazorati //YASHIL IQTISODIYOT VA TARAQQIYOT. – 2024. – T. 2. – №. 12.
8. Xaydarov B. IQTISODIYOTNI DAVLAT TOMONIDAN TARTIBGA SOLISH, UNING MAQSADI VA VAZIFALARI //International Journal of scientific and Applied Research. – 2024. – T. 1. – №. 2. – C. 326-336.
9. Хайдаров Б., Туйчиева Н. Инновационные методы обучения информатике и образовательной робототехнике //Информатика и инженерные технологии. – 2023. – Т. 1. – №. 1. – С. 200-204.
10. Xaydarov B. RIVOJLANGAN DAVLATLARDA ICHKI AUDIT VA UNI IQTISODIYOTIDA QO’LLASH IMKONIYATLARI //Science technology&Digital finance. – 2023. – T. 1. – №. 3. – C. 87-97.
11. Khaydarov B., Tuychieva N. INNOVATIVE TEACHING METHODS FOR COMPUTER SCIENCE AND EDUCATIONAL ROBOTICS //Science technology&Digital finance. – 2023. – T. 1. – №. 2. – C. 14-19.

BARQAROR RIVOJLANISHNI TA’MINLASHDA TURIZM VA BRENDING

To‘ychiyeva Nodira G‘ulom qizi
O‘ZMU Jizzax filiali “Iqtisodiyot va turizm” kafedrasi o‘qituvchisi
Xalilova Mohichehra
O‘ZMU Jizzax filiali talabasi

Annotatsiya: Ushbu tezisda turizm sohasida brendingning o‘rni va ahamiyati, shuningdek, turizmni rivojlantirishda ommaviy tadbirlarning tashkil etish jarayonlari tahlil qilingan. Turizm brendi mamlakat yoki hududning imidjini shakllantirishda muhim omil sifatida qaraladi. Shuningdek, xalqaro miqyosda tanitishda marketing, reklama va ommaviy tadbirlarning o‘zaro bog‘liqligi yoritilgan.

Kalit so‘zlar: Turizm, brend, imidj, marketing, tadbir, reklama, identifikatsiya.

Turizmda brending jarayoni mamlakat yoki hududning o‘ziga xos turistik qiyofasini yaratish va uni xalqaro miqyosda targ‘ib qilishni nazarda tutadi. Brend — bu turistlar ongida yaratilgan ishonch va ijobiy tasavvurlarning majmuasi bo‘lib, mamlakatning iqtisodiy, madaniy va ijtimoiy rivojiga sezilarli ta’sir ko‘rsatadi.[1] Brending orqali hudud o‘ziga xos turistik mahsulot sifatida taniladi, bu esa raqobatbardoshlikni oshiradi.