



# **TAX RELATIONS AND COMPETENCE DIALECTIC BASIS OF DEVELOPMENT**

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## **Abstract**

This article discusses the theoretical and practical nature of tax capacity and its role in economic development. The content and nature of tax capacity, their interdependence and connections in the system of market relations are highlighted. The article explains the development of tax relations, their modification and the formation of new types of taxes with their impact on economic processes.

**Keywords:** Tax capacity, tax system, tax relations, economic development, budget stability, market relations, tax revenues, socio-economic development, tax modification, tax theory.

## **Introduction**

Tax potential determines the place of internal aspects and relations inherent in one or another stage of economic development in the system of market relations. It cannot be denied that tax potential has a unique essence, since it, unlike other economic categories, expresses its own economic relations and there is a correlation of cause and effect in it. Here it is necessary to emphasize one aspect: understanding the essence and content of tax potential is manifested through the deepening of human thinking. That is, if the essence explains the first rule, then the second rule arises on its basis. Thus, tax potential is formed within real economic processes and manifests itself in certain forms at different stages of economic development. The most profound essence of all market relations included in the system, in our opinion, is property relations, which form the basis for the formation of tax potential. At the same time, tax potential, like each type of



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tax, reflects a certain production relationship that arose on the basis of market relations and contains its own specific features. This connection "unfolds" in the process of production and development, and tax potential manifests itself in its own specific aspect at different stages of production relations .

Tax as an economic category is always manifested only in a specific, specific form. For example: tax is a form that expresses part of the value; taxation is a process of financial relations. Although these forms can express the essence of other economic relations, they are the primary form of these relations. A distinctive feature of such forms is that they reflect the norm of economic relations, that is, quantitative and qualitative indicators are determined. Therefore, the form of economic relations is the method of organizing a tax and its manifestation. If the content of a tax is associated with the essence of its manifestation in certain conditions, then the form of tax relations is explained by the phenomenon. Thus, the types of tax relations are a direct connection not between economic entities, but between economic phenomena, that is, this is an uncharacteristic connection with respect to the content of taxes. In this case, it is necessary to distinguish between the manifestation of taxes, their movement and use. The form of influence of tax relations is part of the sphere of their manifestation, while the form of use is their conscious consideration in the process of practical activity of people.

All taxes are subject to modification, that is, modification is manifested in the emergence of new forms of tax relations, as well as in the narrowing or expansion of the scope of tax activity. Modification of taxes is a period of its development, which largely depends on the external environment and conditions. Conditions, in turn, can affect the process of manifestation of tax relations in various ways, that is, tend to slow down or stop activity. The reasons for the impact on tax relations can be in the economic or other sphere. Various reasons affecting the development of the economy can be understood by analyzing their empirical data, that is, they reflect various variations in the economic base, which are related to empirical situations, natural conditions and the basic conditions of relations.

Each level of reasons that directly affect the qualitative content of tax relations does not explain the reasons at other levels. Such a situation is considered a direct basis for the modification of tax relations and is the initial cause for other levels of economic forms. This type of modification is associated with the process of functioning of "vertical" tax relations. If we study the process "horizontally", that is, looking at the phases of the



production process, it is possible to identify different forms of the same tax at different stages of economic development. However, the process of modification of tax relations, which is based on the external conditions of the production process, is of a temporary nature. They are recurrent and continue as long as the conditions for modification exist. Tax relations and their development are a larger and more comprehensive concept than modification, the difference between which is associated with external causes or conditions, and always has an internal source that sets itself in motion. The development of tax relations implies not only changes in form, content, more or less intensity of manifestation, more or less manifestation of the essence in different forms, but also a change in the essence itself. The development of taxes as a system can be limited by certain quantitative and qualitative characteristics. If changes begin to go beyond the limits of the norm, it is reshaped and a new type of tax appears, and the old one loses its relevance.

The development of tax relations is a movement towards ever more complex and higher quality. The emergence of new nature and features, timing and phenomena that were not seen in the previous state are the most important signs of the development of tax relations. The development of tax relations occurs in accordance with the general laws of dialectics - the negation of the negation, the transformation of quantitative indicators into qualitative indicators, the unity of opposites and contradictions. That is, any development of tax relations, regardless of its content, can negate one another at different levels of development, which are interconnected. In no area can tax relations develop without negating their previous forms. The negation of previous forms does not mean the complete negation of all features and circumstances, but rather, it combines the positive aspects of previous situations while preserving their continuity. The development of tax relations is a historical process characterized by the unity of continuity and negation.

Qualitative and quantitative changes in tax relations occur in the process of economic laws. With the development of productive forces, the division of labor and the improvement of production relations, the conditions for the implementation of tax relations also become more complex. Their essence and content reflect new, complex and developing relations. The emergence of new features, qualities, signs and functions means the development of tax relations in the system.

In the process of development of tax relations, certain quantitative indicators also grow. Growth is an integral part of the development of tax relations. However, if the first



mainly involves quantitative changes, the second reflects qualitative changes, which can be the result of accumulated quantitative changes. For example, an increase in real wages, an increase in the number of enterprises and services, an increase in the education and cultural level of the population - these and many other indicators of economic and social growth lead to a qualitative change in tax relations based on tax policy, as they create an opportunity to more fully realize the goal of market relations, contribute to the emergence of new taxes and the development of the sphere of activity.

The growth of tax revenues, first of all, indicates the development of the country's tax potential. This process expands the possibilities for improving the quality of life and economic conditions in society, strengthens the material base of social protection and production. The distribution and control functions manifested in the tax potential, along with ensuring stability in the economy, directly serve to increase production efficiency and increase the living standards of the population at the stage of formation of market relations. The increase in the wage fund, as a criterion for economic development, is ensured through the tax potential, which further increases its socio-economic significance. At the same time, optimization and relaxation of tax thresholds is an important factor in the development of tax potential and is of priority importance in modernizing the living standards of society. Thus, the tax potential not only ensures budget stability, but is also an effective tool supporting priority areas of socio-economic development.

The emergence of new types of taxes indicates the development of the essence of the tax system and serves to expand the country's tax potential. The development of tax relations is manifested not only in the emergence of new types of activity, but also in the strengthening of their interconnection and correlation with economic indicators. As a result of this process, new procedures and laws are formed, and tax potential is further increased.

The interaction between taxes and taxable indicators leads to an increase in cash flow and solvency in a market economy. This is manifested as a comprehensive mechanism that sets in motion the functions embodied in the tax potential.

Tax capacity is an important category of the country's economic development, which is not limited only to ensuring budget stability, but also is an effective tool supporting priority areas of socio-economic development. Its essence and content are closely related to economic processes, and through tax revenues it strengthens the living standards of society, production efficiency and social protection system. Tax capacity is constantly



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developing, its content is expanding through the introduction of new types of taxes, increased correlation with economic indicators, and becomes a key factor in ensuring the country's economic stability.

At the same time, tax potential can be fully realized by optimizing and relaxing tax thresholds. This process will improve the quality of life and economic conditions of society, sustainably develop market relations, and increase the competitiveness of the national economy.

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