

INCOME TAXATION IN UZBEKISTAN

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ABSTRACT

The article analyzes the state of taxation of the real incomes of the unemployed in the economy of the Republic of Uzbekistan and the level of informal employment. It was argued that the overall income of the population was low, with a low level of employment, independent employment, the share of a property and other incomes, as well as their income tax, including a fixed tax rate. This problem is based on the fact that income cannot be overcome through the existing taxation mechanism, and there is an objective need for the introduction of the system of universal revenues in Uzbekistan.

KEYWORDS: *Economically Active Population, Employed in the Economy, Real Incomes, Income from Employment, Income from Earnings, Property Income, Informal Employment, Taxation Mechanism, Income Tax, Fixed Tax, Declaration System*