

PROCEDURE FOR CALCULATING AND PAYING LAND TAX FROM LEGAL ENTITIES IN UZBEKISTAN

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Annotation. This article analyzes the procedure for calculating and paying land tax by legal entities in the Republic of Uzbekistan in accordance with the current tax legislation. The study examines the legal framework regulating land taxation, the determination of the tax base, applicable tax rates, and the mechanisms of tax reporting and payment. Particular attention is given to recent reforms in tax administration and the digitalization of tax reporting systems. The research demonstrates that the existing land taxation system contributes to improving fiscal stability, strengthening local budget revenues, and encouraging efficient use of land resources.

Keywords: land tax, legal entities, tax calculation, tax administration, land resources, Uzbekistan tax system.

Annotatsiya. Mazkur maqolada O‘zbekiston Respublikasida yuridik shaxslardan olinadigan yer solig‘ini hisoblash va to‘lash tartibi amaldagi soliq qonunchiligi asosida tahlil qilingan. Tadqiqotda yer solig‘ining huquqiy asoslari, soliq bazasini aniqlash, soliq stavkalari hamda soliq hisobotlarini taqdim etish va to‘lash mexanizmlari o‘rganilgan. Shuningdek, soliq ma‘murchiligini raqamlashtirish va soliq hisobotlarini elektron shaklda yuritish tizimining ahamiyati tahlil qilingan. Tadqiqot natijalari yer solig‘i tizimi mahalliy budjet daromadlarini oshirish hamda yer resurslaridan samarali foydalanishni rag‘batlantirishda muhim ahamiyatga ega ekanligini ko‘rsatadi.

Kalit so‘zlar: yer solig‘i, yuridik shaxslar, soliq hisoblash, soliq ma‘murchiligi, yer resurslari, soliq tizimi.

Аннотация. В статье рассматривается порядок исчисления и уплаты земельного налога юридическими лицами в Республике Узбекистан на основе действующего налогового законодательства. Исследование анализирует правовые основы налогообложения земли, определение налоговой базы, налоговые ставки, а также механизмы представления налоговой отчетности и уплаты налога. Особое внимание уделено реформам налогового администрирования и цифровизации налоговой системы. Результаты исследования показывают, что действующая система земельного налогообложения способствует укреплению доходной базы местных бюджетов и стимулирует эффективное использование земельных ресурсов.

Ключевые слова: земельный налог, юридические лица, расчет налога, налоговое администрирование, земельные ресурсы, налоговая система.

INTRODUCTION

Land resources represent one of the most important economic assets in any national economy. Their rational use, regulation, and taxation are essential elements of sustainable economic development and fiscal stability. In Uzbekistan, the taxation of land is an integral part of the national tax system and is governed primarily by the Tax Code of the Republic of Uzbekistan along with various legislative acts regulating land relations and property rights. The

land tax imposed on legal entities is designed not only to generate revenue for local budgets but also to stimulate efficient land use and prevent irrational allocation of land resources. Enterprises that own, possess, or use land plots in Uzbekistan are subject to land taxation regardless of their organizational and legal form. This obligation extends to both domestic and foreign companies conducting activities in the country.

The relevance of studying the procedure for calculating and paying land tax arises from the continuous reforms of the tax system aimed at improving fiscal administration and strengthening economic governance. In recent years, Uzbekistan has introduced significant amendments to its tax legislation, including the modernization of land tax reporting procedures, the indexation of tax rates, and the implementation of digital mechanisms for tax administration.

The purpose of this research is to analyze the legal and economic aspects of calculating and paying land tax by legal entities in Uzbekistan, with particular emphasis on the current regulatory framework and practical mechanisms of tax administration

LITERATURE REVIEW

The theoretical and methodological foundations of land taxation have been widely studied in economic and legal literature. Researchers emphasize that land tax performs not only a fiscal function but also serves as an important economic instrument for regulating land use and supporting sustainable territorial development. In classical economic theory, land taxation was analyzed by Henry George, who argued that land tax represents one of the most efficient forms of taxation because land is an immobile production factor. According to his theory, taxation of land rent allows governments to generate stable revenue without distorting economic incentives. His ideas later influenced many modern taxation systems that incorporate land taxes as an essential element of local fiscal policy.

Modern public finance researchers emphasize that land taxation is closely linked with property rights, land valuation systems, and local government financing. Studies conducted by Richard Bird and Enid Slack highlight that land and property taxes are among the most stable sources of municipal revenue because they rely on immovable assets that cannot be easily concealed or transferred. In the context of transition economies, land taxation reforms have been analyzed by various scholars studying fiscal decentralization and land market development. These studies emphasize that transparent cadastral systems and accurate land valuation are essential for ensuring fair taxation and preventing inefficient land allocation.

In Uzbekistan, issues related to land taxation and fiscal policy have been explored in the works of national economists and legal scholars. Research by Uzbek specialists focuses on improving the efficiency of land taxation, strengthening the cadastral system, and aligning national tax policies with international standards. Particular attention is given to the role of land taxation in supporting local budgets and encouraging rational land use. Recent academic discussions also focus on the digitalization of tax administration. The introduction of electronic reporting systems and automated tax calculation mechanisms is considered an important step toward increasing transparency and reducing administrative costs. In Uzbekistan, digital tax platforms developed by the tax authorities have significantly simplified the process of submitting tax reports and monitoring compliance with tax legislation.

Thus, the literature demonstrates that effective land taxation requires a balanced combination of legal regulation, accurate land valuation, and efficient tax administration mechanisms. These theoretical approaches form the basis for analyzing the current system of land tax calculation and payment by legal entities in Uzbekistan.

METHODOLOGY

The research methodology is based on a combination of theoretical and analytical approaches commonly used in tax policy studies. The study relies on comparative legal analysis, statistical evaluation, and institutional analysis of tax administration practices.

The primary sources of information include the Tax Code of the Republic of Uzbekistan, legislative acts regulating land relations, official statistical data, and scientific publications devoted to taxation and fiscal policy. Special attention is given to the interpretation of the legal norms that determine the taxable base, tax rates, and payment procedures for land tax.

Analytical methods are applied to examine the structure of land taxation and its role within the overall tax system. The study also evaluates the effectiveness of digital tax administration mechanisms introduced in recent years, particularly the automated generation of tax reports by the tax authorities based on cadastral and taxpayer data.

The research adopts a systemic approach that allows the integration of legal, economic, and administrative perspectives in assessing the procedure for calculating and paying land tax from legal entities.

RESULTS

The results of the analysis indicate that the procedure for calculating and paying land tax by legal entities in Uzbekistan is determined primarily by the characteristics of the land plot and the type of its economic use. According to the Tax Code, the obligation to pay land tax arises for all legal entities that own, possess, use, or lease land plots within the territory of the Republic of Uzbekistan. Land lease payments are often treated as equivalent to land tax obligations in cases where land is used under lease agreements. The tax base for land taxation varies depending on the category of land. For non-agricultural land plots, the tax base is determined primarily by the area and cadastral value of the land plot. In contrast, for agricultural land, the tax base is calculated based on the normative value or productivity of the land.

Land tax rates differ depending on the location, category, and economic use of the land. Local representative authorities have the authority to establish specific rates within the framework defined by national legislation. In addition, they may apply increasing or decreasing coefficients to the base rates in order to reflect regional economic conditions and land productivity. In practice, the calculation of land tax for legal entities is based on the following economic relationship:

$$\text{Land Tax} = \text{Tax Base} \times \text{Tax Rate}$$

The tax base represents the cadastral or normative value of the land plot, while the tax rate is determined by regional authorities in accordance with national tax legislation. Special provisions apply to certain categories of land use. For example, land occupied by unfinished construction projects may be subject to higher tax rates in order to discourage inefficient land use. Similarly, land plots used without proper legal documentation or exceeding the permitted area may be taxed at significantly increased rates. The reporting procedure for land tax has also undergone modernization. Tax reports for non-agricultural land must be submitted annually at the beginning of the tax period to the tax authorities located at the place where the land plot is situated. In recent years, the tax administration system has increasingly relied on automated reporting mechanisms in which tax authorities generate preliminary tax reports based on cadastral and administrative data. Taxpayers may review and adjust these reports within a specified time frame before the final submission deadline.

The payment procedure depends on the taxation regime applied to the enterprise. Companies operating under simplified taxation regimes typically pay land tax quarterly, while other taxpayers may pay the tax in monthly installments throughout the fiscal year.

DISCUSSION

The findings of the study indicate that the land taxation mechanism in Uzbekistan combines fiscal and regulatory functions. From a fiscal perspective, land tax serves as an important source of revenue for local budgets. The decentralization of tax rate determination allows regional authorities to adjust tax policies according to local economic conditions. From a regulatory perspective, the land tax system is designed to encourage efficient land use and discourage the accumulation of unused or underutilized land resources. The application of increased tax rates for unused land plots or unfinished construction projects represents an important instrument for preventing speculative land ownership and promoting productive investment.

Another important development in the administration of land tax is the increasing digitalization of tax reporting procedures. The proactive generation of tax reports by tax authorities significantly reduces administrative burdens for taxpayers and improves the accuracy of tax calculations. At the same time, it strengthens transparency and reduces the risk of tax evasion. Despite these improvements, certain challenges remain in the practical implementation of land taxation. These include discrepancies in cadastral data, regional disparities in tax rates, and the need for further modernization of land valuation mechanisms. Addressing these issues requires continuous cooperation between tax authorities, cadastral agencies, and local government institutions.

CONCLUSION

The analysis demonstrates that the procedure for calculating and paying land tax by legal entities in Uzbekistan is regulated by a comprehensive legal framework that integrates fiscal policy objectives with land resource management. The current system determines the tax base based on cadastral or normative land value and applies tax rates established by regional authorities in accordance with national legislation. Recent reforms have introduced important improvements in tax administration, particularly through the digitalization of reporting procedures and the introduction of automated tax calculation mechanisms. These changes contribute to greater transparency, administrative efficiency, and taxpayer compliance.

At the same time, the effectiveness of the land taxation system depends on the accuracy of cadastral information, the consistency of regional tax policies, and the continued modernization of fiscal administration practices. Strengthening these aspects will enhance the role of land taxation as a tool for sustainable economic development and efficient land use in Uzbekistan.

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