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For more information contact : editor@gospodarkainnowacje.pl

Tax For Subsoil Use

Nozimov Eldor Anvarovich

Assistant at the Samarkand Institute of Economics and Service

Asrorova Taxmina

Student of Samarkand State Institute of Economics and Service

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Abstract

The article examines the tax for the use of mineral resources in the context of Uzbekistan, a country with rich natural resources. The introduction of taxes for the use of mineral resources has become an important stage in the economic and political history of the country, affecting the development of its economy and the management of natural resources. Tax rates for various types of activities are discussed, including oil, gas, uranium extraction, as well as the use of forest and water resources. The factors influencing the establishment of tax rates and their role in the economic development of Uzbekistan are highlighted.

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1. INTRODUCTION

In Uzbekistan, the tax for the use of subsoil is one of the key instruments for regulating the extraction of mineral resources in the country. They not only provide the state budget with the necessary revenues, but also regulate the extraction and use of these resources. One such example of a country is Uzbekistan, which has significant reserves of oil, gas, uranium and other mineral resources. The introduction of taxes for the use of subsoil became an important stage in the economic and political history of Uzbekistan, having a significant impact on the development of the country and the management of its natural resources.

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2. LEGISLATIVE FRAMEWORK AND STRUCTURE OF TAXES FOR SUBSOIL SUBSOIL USE:

The purpose of this Law is to regulate relations arising during the ownership, use and disposal of subsoil

The main objectives of this Law are to ensure rational, integrated use of subsoil to meet the needs for mineral raw materials and other needs, protection of subsoil, the environment, safety of work when using subsoil, as well as protection of the rights of subsoil users, protection of the interests of the individual, society and the state.

The following basic concepts apply in this Law:

Protected geological sites are scientific and educational sites, geological reserves, geological reserves, natural monuments, caves and other underground cavities of historical, scientific, artistic and other cultural value.

Bosom- part of the earth's crust located below the soil layer, and in its absence below the earth's surface or the bottom of water bodies, extending to depths accessible for geological study and development.

Geological study of subsoil- a set of special research works to clarify the features of the geological structure of the earth's crust, including regional geological study of the territory of the Republic of Uzbekistan, search, assessment and exploration of mineral deposits, determination of the quantity and quality of the reserves contained in them, their technological properties and economic value, as well as other properties subsoil

Conditions - a set of requirements for calculating reserves of minerals in the subsoil (except for oil, gas and gas condensate), based on technical and economic calculations, taking into account their technological properties, mining and geological and other conditions of field development, market conditions for mineral raw materials and products of their processing, prices for energy resources.

Commonly Usefulfossils - minerals used in their natural state or with little processing and purification.

Mineral raw materials- mined and processed minerals.

Industrial groundwater is groundwater and underground brines containing minerals in a dissolved state.

Pilot-industrial mining is the extraction of minerals carried out in the process of geological study of the subsoil with the aim of developing or improving technology for the enrichment and processing of minerals, choosing rational methods and methods for the industrial development of mineral deposits, as well as the use of man-made mineral formations.

Technogenic mineral formations - waste from mining and processing industries containing useful components suitable for use;

A useful component is an integral part of a mineral resource, the extraction of which for the purpose of industrial use is technologically possible and economically feasible;

Mineral deposit- a subsoil area containing minerals that, in quantitative and qualitative terms, can be the object of development.

Minerals- natural mineral formations of inorganic and organic origin contained in the subsoil in a solid, liquid or gaseous state, including industrial groundwater, brine and brine of salt lakes.

Mining- a set of works related to the extraction of minerals from the subsoil to the surface.

Artisanal mining- non-industrial mining of precious metals in subsoil areas, including alluvial

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gold deposits, based on business risk.

3. TAX RATES FOR SUBSOIL USE

Name object of taxation	Tax rates in % of the tax base
1. For the extraction of main and associated minerals	
Energy carriers:	
Natural gas	30.0
Recycled natural gas	9.0*
Underground gas	2.6
Gas condensate is unstable	20.0
Oil	20.0
Coal	4.0
Non-ferrous and rare metals:	
Refined copper	8.1
Molybdenum industrial product	4.0
Lead in concentrate	4.0
Zinc metal	4.0
Tungsten concentrate	10.4
Uranus	10.0**
Noble metals:	
Gold	5.0
Silver	8.0
Precious, semi-precious and semi-precious stones	24.0

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in raw materials	
Black metals:	
Iron	4.0
Mining chemical raw materials:	
Rock (table) salt	3.5
Potassium salt	3.5
Sodium sulfate	3.5
Phosphorites (to graphites)	5.0
Carbonate raw materials (limestones, dolomites)	3.5
Glauconite	3.5
Mineral pigments	4.8
Mining raw materials:	
Fluorspar concentrate	21.2
Natural graphite	8.0
Kaolin gray, secondary unenriched	7.9
Quartz-feldspar raw materials	6.5
Glass raw materials	3.0
Bentonite clays	4.8
Talc and soapstone	4.0
Talkomagnesite	4.0
Mineral paints	5.7
Wollostanite	4.0

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Asbestos	4.0
Basalt for mineral fiber production	4.0
Baryte concentrate	4.0
Non-metallic raw materials for metallurgy:	
Fireproof, refractory, molding clays	4.0
Limestones, dolomites	4.0
Quartz and quartzites	6.5
Molding sands	4.0
Vermiculite	4.0
Non-metallic building materials:	
Cement raw materials	3.5
Blocks made of natural facing stone	3.5
Marble chips	3.8
Gypsum stone, ganch	5.3
Expanded clay raw materials	3.5
Brick and tile raw materials (loams, loess-like rocks, loess, sand as a waste material, etc.)	3.5
Gypsum and anhydrite	4.0
Saw stones, rubble stones and crushed stones	3.8
Construction sands	4.0
Sand and gravel mixture, crushed gravel, pebbles, gravel	4.0
Sandstones	3.5

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Limestone shell rock	3.5
Slates	3.5
Other common minerals (marls, argelites, amvrites, etc.)	3.5
2. Minerals extracted from technogenic mineral formations	thirty% from the rate for the extraction of the main mineral

The tax for the use of subsoil at the established rate is paid by the enterprise that sells recycled natural gas in the manner established by the Ministry of Finance and the State Tax Committee of the Republic of Uzbekistan.

4. IMPACT OF TAXES FOR SUBSOIL USE ON THE ECONOMY

Subsoil use taxes can have a significant impact on a country's economy, especially in countries with a developed mining industry.

1. Budget revenues: Taxes for the use of subsoil are one of the sources of state budget revenues. The proceeds from these taxes can be used to finance various government programs and projects such as infrastructure, education, healthcare and other social needs.

2. Regulation of extraction: The establishment of taxes for the use of subsoil can serve as a tool for regulating the extraction of mineral resources. For example, increasing tax rates can encourage companies to use resources more efficiently or reduce production when there is excess demand.

3. Attracting investment: Tax policy in the field of subsoil extraction may have an impact on attracting investment in the mining industry. For example, establishing preferential tax conditions for investors can contribute to the development of the industry and attract new projects.

4. Regional development: Mining is often associated with the development of remote regions and the creation of jobs. Subsoil use taxes can contribute to the development of these regions by financing infrastructure projects and social programs.

5. Transparency and responsibility: Establishing clear and fair taxes for the use of subsoil helps increase transparency and responsibility in relations between the state and mining companies, which can contribute to the sustainable development of the industry.

Thus, taxes for the use of subsoil play an important role in the country’s economy, influencing the financing of government needs, regulation of production, attracting investment, regional development and increasing transparency in relations between the state and companies. It is important to balance tax policy in such a way that it contributes to the sustainable development of the mining industry and the economy as a whole.

5. CONCLUSION

Taxes for the use of subsoil play an important role in the country's economy, influencing budget

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financing, regulation of mining, attracting investment, regional development and increasing transparency in relations between the state and mining companies. An effective tax policy in the field of subsoil production contributes to the sustainable development of the industry and the economy as a whole. It is important to consider various aspects when setting mineral taxes to ensure a balanced approach that will contribute to the prosperity of the country and its mining sector.In addition, mineral taxes can be used to support environmentally sustainable mining, the introduction of new technologies and innovations in the mining industry, ensuring corporate social responsibility, and developing infrastructure and education in regions where mining takes place. Transparency and efficiency of the subsoil taxation system also contribute to attracting investment and developing the country's competitiveness in the world market.

It is important to constantly improve tax legislation and mechanisms for collecting taxes for the use of subsoil to ensure a fair distribution of revenue from production between the state, companies and local residents. Only with a clear and effective tax system can sustainable development of the mining industry and the economy as a whole be achieved.

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