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THE ROLE OF TAX RELATIONS IN THE MODERNIZATION OF FINANCIAL RELATIONS IN ENTERPRISES

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Annotation. Issues of tax regulation that serve the processes of economic modernization and technical renewal are equipped with the most advanced technologies and a new industry that provides deep processing of raw materials and the production of competitive finished products, serves to regulate the export-import potential of our country and create new jobs. serves to organize enterprises.

Keywords: Business entity, tax, profit, finance, economy, regulation.

In the conditions of market relations, the optimal organization of the regulation of the economy through taxes serves economic growth and the stability of budget revenues. It should be noted that certain changes and additions to the tax system will have a certain impact on the activities of economic entities. In other cases, such as the profit tax, the complexity of the existing tax system is characterized by the government's use of it to achieve regulatory goals.

The goal of modernizing the financial relations of economic entities is to update their financial activities, to move the economy of an economic entity to the path of innovative development based on the development of priority areas that require the application of scientific achievements, to increase competitiveness, and to fully satisfy the growing and changing needs of the population.

However, it is possible to expand the volume of production of products that are competitive in the world market in terms of quality and price and to adopt new types of products only by regulating financial relations.

P. Shtompka shows various forms of modernization:

- firstly, modernization is a set of progressive social changes while society moves forward;
- secondly, modernization - refers to bringing backward or lagging societies to reach the leading developed sector or country.

- thirdly, the concept of modernization means movement along the center of modern society ⁵.

One of the main reasons for the low effectiveness of modernization incentives is that tax and customs incentives are given without any conditions and cannot be withdrawn. The enterprise using the benefits does not accept any obligation to increase the quality of the manufactured products, increase the volume or increase the export volume.

By determining the possibilities of the mechanism of regulation through taxes, the financial resource base of taxpayers will be expanded, the innovative activity of economic entities will be encouraged, i.e. by providing tax incentives, and by methods of ⁶indirect support of innovative activity in developed countries, business will be exempted from property tax, VAT, import custom of exempting goods from customs duties remains traditional, etc.⁷

It is also worth noting that the stimulation of innovation-investment processes through taxes is important for further improvement of the investment-innovation environment in the country, and for ensuring socio-economic growth.

Thus, conducting a policy of improving the regulatory mechanism through taxes ensures comprehensive development of socio-economic growth and fulfills the following important tasks:

- ensuring financial stability in economic growth by supporting innovative production;
- creating an opportunity to rationally place innovative investments in various industries and sectors;

⁵ Sztompka P. Modernization as social becoming: 10 theses on modernization. Global modernization review : New Discoveries oath Theories Revisited . 2015. - p . 25-31.

⁶ Bendikov M. A. Nekotorye napravleniya povysheniya effektivnosti rossiyskikh high-tech //Manedzhment v Rossii i za rubejom. – 2000. – no. 5. - S. 5-12.

⁷ Innovative management: Kontseptsii, mnogourovnevye strategii i ... innovative development / A.A. Dagaev , V.A. Kolokolov, V.M. Anshin and dr. - M.: Delo. - 2007. - 584 p.

- improvement of all production and service sectors on the basis of advanced innovative technologies in the context of the transition to the production of ready-made innovative products;
- increasing the country's export potential by further developing the production of modern products (services);
- ending dependence on imported products (services) by producing products (services) that replace imported innovative goods (services);
- to create an opportunity for wide-scale use and operation of re-production enterprises in the country;
- reasonable provision of employment of labor resources;
- achieving an increase in the income of workers employed in production (service) enterprises;
- to positively influence the organization and effective operation of various financial institutions, etc.

In general, the mechanism of regulation of the economy through taxes is the most urgent issue, and it is of great importance to properly organize the policy of modernization and diversification of all sectors (sectors) by the government through the effective use of its elements.

There are basically 6 theoretical views in the interpretation of the nature of the tax mechanism ⁸:

- structure and essence of the tax mechanism, as well as its tasks in the development of socio-economic processes;
- state regulation of the economy through tax mechanisms and ensuring economic growth;
- determination of regulatory objects and criteria through taxes;

⁸Malikov T.S., Jalilov P.T. Budget-tax policy. Study guide. - T.: Economy-finance, 2011. - 450 p.; Niyazmetov I.M. Ensuring the stability of the tax system by improving taxation mechanisms. Doctor of Economic Sciences (DSc) diss. avt. - T.: 2018. - p. 70; Ibragimov B.B. Improvement of the system of regulation of tax relations. Doctor of Philosophy in Economics (PhD) diss. author. - T.: 2021.; Meyliev O.R. Issues of increasing the effectiveness of taxes in ensuring the stability of the regional economy. Doctor of Philosophy in Economics (PhD) diss. author. - T.: 2018. - p. 56; Ashurova N.B. Improving the taxation mechanism to ensure sustainable economic growth . Doctor of Economic Sciences (DSc) diss. avt. - T.: 2018. - p. 72.

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- taxes and mandatory payments to the budget;
 - procedure for providing tax benefits, as well as applicable sanctions, administrative fines;
 - optimization of taxes.

The above-mentioned 6 interpretations are related to each other, in our opinion, but they cannot reveal the essence, characteristics and role of the mechanism of regulation through taxes by ensuring a complete organic connection.

For example, although the mechanism is an economic reality that entered the economic sphere from the technical spheres, the word mechanism means the rational use of elements, methods, and principles in the economy based on its nature. As a subjective concept, it follows the will of the state, not related to the essence of economic principles. Therefore, the state can make additions to the tax elements or exclude ineffective tax elements from the composition of factors that form tax relations. That is why it was mentioned above that the mechanism is a set of rules and tools of tax relations that ensure the achievement of the tax policy goal.

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