

ECONOSCITECH INTEGRATION

ISSUE
6

INTERNATIONAL SCIENTIFIC
ELECTRONIC JOURNAL



**TASHKENT STATE
UNIVERSITY OF ECONOMICS**



**American University
of Technology**

Powered by Arizona State University®

ISSN: 3060-5075



**Acceptance of articles
PUBLISHED MONTHLY**



**ARTICLE CONTRIBUTORS
PROFESSORS, SCHOLARS,
SPECIALISTS, AND RESEARCHERS**



Google
Scholar

**Academic
Resource
Index**
ResearchBib

BASE

OpenAIRE

doi
Digital
Object
Identifier

OPEN ACCESS

CONTACT:



+998 94 3540880



<https://econoscitech-integration-journal.uz>



2026

**EDITOR-IN-CHIEF:**

Zufarova Nozima Gulamiddinovna
DSc., Dean of Tourism Faculty, TSUE

DEPUTY EDITOR-IN-CHIEF:

Makhmudov Nosir Makhmudovich
DSc., Prof., Academician

DEPUTY EDITOR-IN-CHIEF:

Suyunov Dilmurod Xolmurodovich
Doctor of Economics (DSc), Professor,

DEPUTY EDITOR-IN-CHIEF:

Allayarov Shamsiddin Amanullayevich
doctor of economics (DSc), professor

RESPONSIBLE SECRETARY:

Otaboyev Axmed Maxsudbek o'g'li
TSUE independent researcher

THE SCIENTIFIC-POPULAR
ELECTRONIC JOURNAL
"ECONOSCITECH-INTEGRATION"
HAS BEEN REGISTERED UNDER
THE NUMBER C-5669651 BY THE
AGENCY FOR INFORMATION AND
MASS COMMUNICATIONS (AOKA)
OF THE REPUBLIC OF UZBEKISTAN,
EFFECTIVE FROM OCTOBER 9, 2024.

In accordance with Resolution No. 384/6 dated April 10, 2026, issued by the Presidium of the Supreme Attestation Commission under the Ministry of Higher Education, Science and Innovation of the Republic of Uzbekistan, this journal is included in the list of recommended international scientific publications for publishing the primary research findings of doctoral dissertations in the field of Economic Sciences.

Partners: Tashkent State University of Economics / American University of Technology in Tashkent (AUT)

Electronic publication, Issue 6. 374 pages.
Approved for publication on Iyun, 2026.

Editorial Board Members:

Sharipov Kongratbay Avezimbetovich,
Doctor of Technical Sciences (DSc), Professor



Teshabayev To'liqin Zakirovich,
Doctor of Economic Sciences (DSc), Professor



Said Irandoust,
Doctor of Chemical Engineering Sciences,
Professor



Abdurakhmanova Gulnora Kalandarovna,
Doctor of Economic Sciences (DSc), Professor



Khudoykulov Sadirdin Karimovich,
Doctor of Economics, (DSc), Professor



Tokunaga Masahiro,
professor, PhD of Economics of the Faculty of
Business and Commerce



Debasis Das,
professor Department of Computer Science



Nitin Goje,
professor and Program Lead - Computer Science



Nargizakhon Shamshieva
Doctor of Economic Sciences, Professor



Rakhmonov Norim Razzakovich,
Doctor of Economic Sciences (DSc), Professor

Bayxonov Bahodirjon Tursunbayevich
Doctor of Science (DSc), Professor



Shomurodov Ravshan Tursunkulovich,
PhD, Associate Professor



Boymuratov Abduraxmat Djumayevich
Doctor of Philosophy (PhD) in Economics



Sharopova Nafosat Radjabovna
DSc, Associate Professor



Sultanova Kamila Mukhtorali Kizi
Master of Science

CONTENTS

MECHANISMS FOR IMPLEMENTING TECHNOLOGICAL AND DIGITAL INNOVATIONS.....	10
Shakirxodjayeva Zuxra Rustamxanovna	
DEVELOPMENT OF ORGANIZATIONAL AND ECONOMIC MECHANISMS FOR IMPROVING INVESTMENT PROCESSES IN THE CONSTRUCTION INDUSTRY	16
Aliyeva Zilola Mamatvalyevna	
CURRENT STATE AND STRUCTURAL ANALYSIS OF THE DEVELOPMENT OF SERVICE SECTORS IN TASHKENT CITY.....	23
Abdikayumov Bekzod Turdiniyozovich	
GREEN BONDS VS. SUSTAINABILITYLINKED LOANS: WHICH WORKS FOR INDUSTRIAL DECARBONISATION?	29
Ataxanov Umidbek Olimovich	
ИНТЕГРИРОВАННАЯ МОДЕЛЬ УПРАВЛЕНИЯ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТЬЮ БАНКА.....	34
Маликова Дилрабо Муминовна	
ECONOMETRIC MODELLING OF FAMILY ENTREPRENEURSHIP DEVELOPMENT IN THE TOURISM SECTOR: EVIDENCE FROM UZBEKISTAN	42
Pardayeva Ozoda Mamayunusovna	
AN INTEGRAL INDEX METHODOLOGY FOR ASSESSING THE INVESTMENT POTENTIAL OF AGRICULTURAL ENTERPRISES	49
Sayyora Bakhtiyorovna Nazirova	
ГОСУДАРСТВЕННЫЕ, ПУБЛИЧНЫЕ И ОБЩЕСТВЕННЫЕ ФИНАНСЫ В УСЛОВИЯХ ЦИФРОВОЙ ТРАНСФОРМАЦИИ: ТЕРМИНОЛОГИЧЕСКИЕ ГРАНИЦЫ И ИНСТИТУЦИОНАЛЬНАЯ ЭВОЛЮЦИЯ.....	53
Срождиддинова Зарина Хайриддиновна	
BLOCKCHAIN-BASED FINANCIAL TRANSACTION MONITORING SYSTEM (SMART CONTRACTS, DECENTRALIZED DATABASE, AND AUDIT TRAILS).....	58
Olimova Mukhlisa Vohidjon qizi	
FAMILY ENTREPRENEURSHIP AS A DRIVER OF EMPLOYMENT IN THE TOURISM SECTOR: REGIONAL DISPARITIES AND INSTITUTIONAL MECHANISMS IN UZBEKISTAN.....	65
Pardayeva Ozoda Mamayunusovna	
ANALYSIS OF THE MAIN STATISTICAL INDICATORS OF LABOR RESOURCE UTILIZATION IN SURXONDARYO REGION	72
Haydarova Dinora Atamurot qizi	
ASSESSING THE ROLE OF SPECIAL ECONOMIC ZONES IN REGIONAL ECONOMIC GROWTH ACROSS THE REGIONS OF UZBEKISTAN USING INTENSITY COEFFICIENTS AND CLUSTER ANALYSIS.....	77
Anvarkhonov Abdulatifkhon Jamshidkhon ugli	
TECHNICAL, ECONOMIC, AND ENVIRONMENTAL EFFICIENCY OF IMPLEMENTING AGRIVOLTAIC SYSTEMS IN UZBEKISTAN	85
Jabborov Shaymurod Akram o'g'li	
Botirov Bozorbek Musurmon o'g'li	
Atoyeva Mohinur Amrillovna	
Avazov Jonibek Azizbek o'g'li	
МОДЕЛИРОВАНИЕ ВЛИЯНИЯ ЧЕЛОВЕЧЕСКОГО КАПИТАЛА НА ТРАЕКТОРИЮ ЭКОНОМИЧЕСКОГО РОСТА.....	91
Хазраткулова Лола Нармуминовна	
FINANCING GREEN PROJECTS IN THE REPUBLIC OF UZBEKISTAN: STATUS, CHALLENGES AND PROSPECTS	97

Qorriyeva Shahnoza Safarbayevna

FORMULA-BASED DISTRIBUTION OF INTERGOVERNMENTAL TRANSFERS TO LOCAL BUDGETS IN UZBEKISTAN: A COMPARATIVE SIMULATION ANALYSIS BASED ON 2026 FORECAST INDICATORS.....	103
Umidjon Pardaev Sarvar Maxmudov	
GOVERNMENT FUNDING AND THE DEVELOPMENT OF INNOVATIVE ACTIVITIES: FINANCIAL PROMOTION MECHANISMS.....	115
Bahriddinov Nodirbek Zamirdinovich	
FORECASTING EXPORT AND IMPORT INDICATORS OF BUKHARA REGION	122
Ergashev Mirjon Yorqin o'g'li	
A CUSTOMER-ORIENTED INTEGRATIVE METHODOLOGICAL MODEL FOR IMPROVING THE EFFICIENCY OF TOURIST SERVICES IN THE TOURISM AND HOSPITALITY INDUSTRY	130
Bakayev Ziyovuddinkhan Toshbolta ogli	
A PESTLI ANALYSIS OF THE EFFICIENCY OF THE HOUSING STOCK MANAGEMENT SYSTEM.....	139
Mamanazarov Oybek Shomurodovich	
ANALYSIS OF THE DEVELOPMENT STATUS AND EXPORT ACTIVITIES OF SMALL BUSINESS AND PRIVATE ENTREPRENEURSHIP IN UZBEKISTAN	146
Khikmatullayeva Nargiza Jamoliddin kizi	
CHANGE MANAGEMENT DURING QUALITY ASSURANCE REFORM IN HIGHER EDUCATION INSTITUTIONS	154
Urinov Bobur Nasilloevich	
СТРАТЕГИИ УСТОЙЧИВОГО РАЗВИТИЯ ПАЛОМНИЧЕСКОГО ТУРИЗМА В УЗБЕКИСТАНЕ	162
Каримова Дилафруз Садриддин кизи	
E-COMMERCE AS A DIGITAL FORM OF ENTREPRENEURSHIP IN INCREASING HOUSEHOLD INCOMES	167
Eshbayeva Shahnoza Fakhriddinovna	
ADVANTAGES OF IMPLEMENTING AN OCCUPATIONAL AND SKILLS MAPPING SYSTEM IN UZBEKISTAN'S LABOUR MARKET	172
S.B.Goyipnazarov S.M.Kurbanbaeva	
ASSESSMENT OF THE EFFICIENCY OF FIXED ASSETS UTILIZATION IN RAILWAY ENTERPRISES: EVIDENCE FROM UZBEKISTAN.....	178
Turdiyeva Irodaxon Ismoil qizi	
SCIENTIFIC AND METHODOLOGICAL APPROACHES TO ASSESSING RESOURCE USE IN THE CONTEXT OF A GREEN ECONOMY.....	183
Karimov Islombek Bekpolat o'g'li	
THE IMPACT OF ECOTOURISM ON REGIONAL ECONOMIC DEVELOPMENT	
Samiev Siroj Saitovich Ochilova Guli Rashid kizi	
THE IMPACT OF RISK ALLOCATION ON INVESTMENT EFFICIENCY IN PUBLIC- PRIVATE PARTNERSHIP (PPP) PROJECTS	197
Khaydarova Charos Nizomiddinovna	
PROSPECTS FOR CHANGING THE VOLUME OF GRAPE CULTIVATION DUE TO THE USE OF INNOVATIVE TECHNOLOGIES IN THE VITICULTURE COMPLEX.....	202
Boltaev Nazarbek Narzullaevich	
ЦИФРОВЫЕ МЕХАНИЗМЫ ОБОСНОВАНИЯ НАЧАЛЬНОЙ ЦЕНЫ В ГОСУДАРСТВЕННЫХ ЗАКУПКАХ: ПРОЗРАЧНОСТЬ, КОНКУРЕНЦИЯ	

И РАЦИОНАЛЬНОЕ ИСПОЛЬЗОВАНИЕ СРЕДСТВ.....	209
Тўхтасинов Бобомурод Исақжон ўғли	
ENHANCING FOREIGN DIRECT INVESTMENT INFLOWS IN THE POST-CRISIS ERA: AN ECONOMETRIC ANALYSIS OF UZBEKISTAN.....	215
Foziljon Rustamov Hazratkulovich	
CURRENT STATE AND DEVELOPMENT TRENDS OF THE TEXTILE INDUSTRY.....	219
Musayeva Shoirazimovna	
THE PECULIARITIES OF USING FOREIGN EXPERIENCE IN IMPROVING THE EFFICIENCY OF TOURIST AND RECREATIONAL AREAS.....	225
Makhliyo Umarova	
CHALLENGES OF ATTRACTING INVESTMENTS IN HUMAN CAPITAL AND STRATEGIES FOR THEIR RESOLUTION.....	231
Aloviddin Zayniddin Zayniddin ugli	
ANALYSIS OF THE EXPERIENCE OF SUCCESSFUL AGROTOURISM DESTINATIONS IN DIFFERENT COUNTRIES: RECOMMENDATIONS FOR UZBEKISTAN.....	237
Aktamov Olimjon Abdugani o'g'li	
ASSESSING THE EFFICIENCY OF STRATEGIC MANAGEMENT OF EDUCATIONAL SERVICES EXPORT AT THE REGIONAL LEVEL.....	247
Alimova Shamsiya Abidovna	
ECONOMIC ESSENCE OF THE EXPORT POTENTIAL OF BUSINESS ENTITIES AND CLASSIFICATION OF THE FACTORS SHAPING IT: THE CASE OF BUKHARA REGION.....	254
Djurayeva Munira Sadilloevna	
THE ROLE OF INDUSTRIAL ENTERPRISES IN THE ECONOMY OF BUKHARA REGION AND THEIR DEVELOPMENT TRENDS: AN ANALYSIS OF STRUCTURAL CHANGES AND REGIONAL CONCENTRATION.....	261
Azizjon Anvarovich Kadirov	
Nigina Djurayevna Yusupova	
IMPROVING THE ECONOMIC MECHANISMS FOR THE DEVELOPMENT OF BORDER TRANSPORT SYSTEMS.....	268
Ikromov Elyor Ibodulloevich	
ПУТИ ИНТЕГРАЦИИ НАЦИОНАЛЬНЫХ И МЕЖДУНАРОДНЫХ СТАНДАРТОВ АУДИТОРСКОЙ ДЕЯТЕЛЬНОСТИ В УЗБЕКИСТАНЕ.....	273
Бобонарова Камола	
GREEN BONDS AND SOVEREIGN DEBT INSTRUMENTS FOR INFRASTRUCTURE ASSET RENEWAL: AN ANALYSIS OF FINANCIAL MECHANISMS.....	278
Suleimanov Farrukh	
ENHANCING THE COMPETITIVENESS OF HIGHER EDUCATION INSTITUTIONS: A COMPARATIVE ANALYSIS OF INTERNATIONAL AND NATIONAL EXPERIENCES.....	286
Qudratova Gulzoda Mahmudovna	
THE ROLE AND SIGNIFICANCE OF INFORMATION AND COMMUNICATION SERVICES IN THE DIGITAL ECONOMY.....	291
Munisa Abdurakhmonova	
ECONOMETRIC MODELING OF REGIONAL ECONOMIC GROWTH BASED ON THE COBBDOUGLAS PRODUCTION FUNCTION: A CASE STUDY OF SURXONDARYA REGION.....	296
Turaev Bakhtiyor Ergashevich	
GENERAL APPROACHES TO COST REDUCTION IN THE TEXTILE INDUSTRY.....	302
Kamola Saidova	

СОВРЕМЕННОЕ СОСТОЯНИЕ ПЛАНИРОВАНИЯ И ОРГАНИЗАЦИИ ВНУТРЕННЕГО АУДИТА В БЮДЖЕТНЫХ ОРГАНИЗАЦИЯХ.....	307
Саитмуратов Саитмурат Машарип угли	
A CONCEPTUAL MODEL OF THE IMPACT OF INTERMEDIATION SERVICES ON BANK PERFORMANCE AND ITS STATISTICAL RESEARCH METHODOLOGY.....	314
Miraxmedov Jasur Isroilovich	
EMPLOYER BRANDING IN UZBEKISTAN: HOW TO BECOME AN EMPLOYER OF CHOICE FOR TALENT	320
Doniyorova Fotimabonu Alisher qizi	
FORMING THE COMMUNICATIVE CULTURE OF MANAGING PERSONNEL AND STUDENTS BASED ON A COMPETENCY-BASED APPROACH.....	325
Temirova Shakhlo Rakhmonovna	
MODERN APPROACHES TO FORMING A COMMUNICATIVE CULTURE OF STUDENTS OF HIGHER EDUCATION INSTITUTIONS.....	331
Temirova Shakhlo Rakhmonovna	
IMPROVEMENT OF THE SYSTEM OF ACCOUNTING AND ANALYSIS OF MATERIAL COSTS IN OIL AND GAS INDUSTRY ENTITIES BASED ON MODERN MANAGEMENT REQUIREMENTS.....	336
Sa'dullayeva Sayyora Nasillo qizi	
ORGANIZATIONAL AND ECONOMIC APPROACHES AND BARRIERS TO THE INNOVATIVE DEVELOPMENT OF THE REPUBLIC OF UZBEKISTAN	341
Samieva Gulnoza Tokhirovna	
THE IMPACT OF EFFECTIVE UTILIZATION OF LABOR POTENTIAL ON THE SUSTAINABLE ECONOMIC DEVELOPMENT OF A REGION (A case study of the Khorezm region).....	348
Kutlimuratov Mansurbek Sattarovich	
CHARACTERISTICS OF CLUSTERING TEXTILE ENTERPRISES.....	354
Asadbek Eshniyozov	
THE ROLE OF EDUCATION AND CAPACITYBUILDING IN DEVELOPING THE ISLAMIC FINANCE INDUSTRY: A THEORETICAL AND COMPARATIVE ANALYSIS	358
Abdullaev Azamat Akbar o'g'li	
THE ROLE OF 5G TECHNOLOGIES IN IMPROVING THE ECONOMIC PERFORMANCE OF TELECOMMUNICATION ENTERPRISES	366
Saidqosimova Umida Ibragimovna	
DIGITAL PLATFORMS AND THE EFFICIENCY OF INCLUSIVE EDUCATION: EVIDENCE FROM UZBEKISTAN	371
Kholmonov Shodiyor Karshiboyevich	
MAIN DIRECTIONS FOR THE DEVELOPMENT OF INTEREST RATE RISK MANAGEMENT PRACTICES IN COMMERCIAL BANKS OF UZBEKISTAN.....	377
Seitnazarov Daniyar Bakhadyrovich	
METHODOLOGY AND WAYS OF EFFECTIVE MANAGEMENT OF SMALL INDUSTRIAL ZONES.....	385
Shodmonkulov Kamoliddin Murodillayevich	
MAIN DIRECTIONS AND PROSPECTS FOR THE EFFECTIVE MANAGEMENT OF INVESTMENTS IN THE CONTEXT OF TRANSFORMATION	391
To'rayev Jasurali To'rayevich	
IMPROVING THE EFFECTIVE MANAGEMENT OF THE DEVELOPMENT OF SMALL INDUSTRIAL ZONES.....	395
Shodmonkulov Kamoliddin Murodillayevich	
ПОВЫШЕНИЕ ИНВЕСТИЦИОННОЙ АКТИВНОСТИ РЕГИОНОВ КАК ФАКТОР ОБЕСПЕЧЕНИЯ УСТОЙЧИВОГО ЭКОНОМИЧЕСКОГО РОСТА.....	399
Бутаева Сабина Холиёровна	

THE ROLE OF DIGITAL MARKETING STRATEGIES IN INCREASING THE BRAND CAPITAL OF TOURISM ENTERPRISES	404
Zufarov Akmal Gulamiddinovich	
ANALYSIS OF THE CURRENT STATE OF INFRASTRUCTURE PROJECT FINANCING UNDER PUBLIC-PRIVATE PARTNERSHIPS (PPP)	416
Shodiev Akmal O'ktamjon ugli	
IMPROVING THE MANAGEMENT OF THE INVESTMENT ENVIRONMENT	422
To'rayev Jasurali To'rayevich	
BLOCKCHAIN AND IOT FOR DIGITAL TRACKING OF FOOD EXPORT/IMPORT FLOWS.....	426
Nazarova Ra'no Rustamovna	
Najmiddinov Yakhyo Fazliddin ugli	
THE PAYBACK PERIOD METHOD IN PERSONAL FINANCE: APPLICATIONS AND IMPLICATIONS FOR FINANCIAL DECISION-MAKING	438
Akhunova Elena Anvarovna	
DEVELOPMENT OF AN ADAPTIVE FIBONACCI STRUCTURAL ANALYSIS MODEL FOR GOLD TRADING: EVIDENCE FROM THE XAU/USD MARKET	447
Tukmirzaev Kamol Mumin ugli	
DEVELOPING MARKETING MANAGEMENT IN RETAIL TRADE THROUGH A BRAND MANAGEMENT SYSTEM: DIRECTIONS AND STRATEGIC PRIORITIES.....	455
Shohboz Ro'zimatov Hamdambek o'g'li	
MODERN APPROACHES TO FORMING A COMMUNICATIVE CULTURE OF STUDENTS OF HIGHER EDUCATION INSTITUTIONS	461
Temirova Shakhlo Rakhmonovna	
FORMING THE COMMUNICATIVE CULTURE OF MANAGING PERSONNEL AND STUDENTS ON THE BASIS OF A COMPETENCY-BASED APPROACH.....	466
Temirova Shakhlo Rakhmonovna	
ЭВОЛЮЦИЯ НАУЧНЫХ ВЗГЛЯДОВ НА РОЛЬ СФЕРЫ УСЛУГ В ЭКОНОМИКЕ.....	472
Усманов Фарзод Шохрухович	
STRATEGIC INSIGHTS FOR UZBEKISTAN'S RURAL DIGITALIZATION: LESSONS FROM THE SPATIAL SPILLOVER EFFECTS OF CHINA'S DIGITAL ECONOMY	481
Zhang Zhe	
ЦИФРОВЫЕ МЕХАНИЗМЫ ОБОСНОВАНИЯ НАЧАЛЬНОЙ ЦЕНЫ В ГОСУДАРСТВЕННЫХ ЗАКУПКАХ: ПРОЗРАЧНОСТЬ, КОНКУРЕНЦИЯ И РАЦИОНАЛЬНОЕ ИСПОЛЬЗОВАНИЕ СРЕДСТВ	487
Тўхтасинов Бобомурод Исақжон ўғли	
IMPROVING ORGANIZATIONAL AND ECONOMIC MECHANISMS FOR ENHANCING SERVICE INFRASTRUCTURE EFFICIENCY: EVIDENCE FROM KASHKADARYA REGION	493
Azimov Islom	
ASSESSING DIGITAL GOVERNANCE EFFECTIVENESS IN HIGHER EDUCATION INSTITUTIONS: EVIDENCE FROM UZBEKISTAN	498
Berdiyev Temurbek Makhmudullo ugli	
РАЗРАБОТКА ИНТЕГРАЛЬНОГО ИНДЕКСА КОРПОРАТИВНОГО УПРАВЛЕНИЯ (CGI) ДЛЯ БАНКОВ С ГОСУДАРСТВЕННЫМ УЧАСТИЕМ.....	506
Жумадуллаева Дурдона Шухрат кизи	
DIGITAL ECONOMY-BASED GOVERNANCE IN HIGHER EDUCATION: LEVERAGING AI AND DATA FOR IMPROVED INSTITUTIONAL PERFORMANCE	512
Olimjonov Abbosjon Olimjonovich	
THE IMPACT OF E-COMMERCE DEVELOPMENT ON NATIONAL ECONOMIC COMPETITIVENESS.....	517
Baymuradov Shokhrukh Makhmudovich	

FACTORS INFLUENCING TAX REVENUE EFFICIENCY IN UZBEKISTAN IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT	522
Jurayev Xusan Atamuratovich	

FACTORS INFLUENCING TAX REVENUE EFFICIENCY IN UZBEKISTAN IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

Jurayev Xusan Atamuratovich
Termez University of Economics and Service

Abstract. This article examines the dynamics of tax revenues in Uzbekistan from 2000 to 2024 and their role in supporting sustainable development. Based on official statistical data, the study analyzes trends in major tax categories, including value-added tax (VAT), excise duties, personal income tax, corporate profit tax, land tax, and property tax. The results indicate significant growth in tax revenues, reflecting economic expansion, improved fiscal administration, and alignment with national development programs. The study highlights the contribution of tax revenues to financing infrastructure, social services, and environmental initiatives, demonstrating the critical role of an efficient tax system in achieving sustainable development goals.

Keywords: Uzbekistan, tax revenues, sustainable development, fiscal policy, value-added tax, excise duties, personal income tax, corporate profit tax, national development programs.

Аннотация. В данной статье исследуется динамика налоговых поступлений в Узбекистане за период 2000–2024 годов и их роль в обеспечении устойчивого развития. На основе официальных статистических данных проведён анализ тенденций поступления основных видов налогов, включая налог на добавленную стоимость (НДС), акцизный налог, налог на доходы физических лиц, налог на прибыль предприятий, земельный налог и налог на имущество. Результаты исследования свидетельствуют о значительном росте налоговых поступлений, что отражает расширение экономической активности, совершенствование налогового администрирования и реализацию государственных программ развития. Особое внимание уделено вкладу налоговых доходов в финансирование инфраструктурных проектов, социальных услуг и экологических инициатив, что подтверждает ключевую роль эффективной налоговой системы в достижении целей устойчивого развития.

Ключевые слова: Узбекистан, налоговые поступления, устойчивое развитие, налоговая политика, налог на добавленную стоимость, акцизный налог, налог на доходы физических лиц, налог на прибыль предприятий, государственные программы развития.

INTRODUCTION

Tax revenues are a fundamental pillar of any state's fiscal system, providing the financial resources necessary for public services, infrastructure development, social welfare, and environmental protection. In the era of sustainable development, the efficiency and effectiveness of tax collection have become critical factors in achieving long-term socio-economic stability. The Sustainable Development Goals (SDGs) require countries to maintain stable and predictable sources of revenue to finance initiatives aimed at promoting inclusive economic growth, environmental sustainability, and an improved quality of life for citizens [1].

Over the past two decades, Uzbekistan has undertaken comprehensive reforms in its tax system aimed at enhancing revenue efficiency, broadening the tax base, and strengthening compliance mechanisms. From 2000 to 2024, total budget revenues in Uzbekistan increased from 713.7 billion UZS to 199,449.1 billion UZS, with tax revenues accounting for the majority of these funds [2]. This significant growth reflects not only the expansion of the national economy but also the success of structural reforms, the digitalization of tax administration, and systematic measures to formalize previously unregistered economic activities. Major tax types, such as value-added tax (VAT), excise duties, personal income tax, corporate profit tax, land tax, and property tax, have shown substantial growth, indicating both increased economic activity and improved tax collection efficiency [3].

The Government of Uzbekistan has implemented strategic programs to guide these reforms. The Strategy of Actions for the Five Priority Areas of Development of the Republic of Uzbekistan for 2017–2021 laid the foundation for modernizing the tax system, ensuring fiscal stability, and creating favorable conditions for business development. Subsequently, the Development Strategy of New Uzbekistan for 2022–2026

emphasized the digitalization of public services, transparent tax administration, and the mobilization of resources for sustainable development projects. These strategies demonstrate the government's recognition of the essential role of tax revenues in financing infrastructure projects, social services, and environmental initiatives [7].

Understanding the trends, efficiency, and structure of tax revenues in Uzbekistan is crucial for assessing their contribution to sustainable development. By analyzing data from 2000 to 2024, including total revenues and the performance of key tax categories, this study provides insights into how fiscal policy has evolved and how it supports long-term development objectives. Such an analysis also highlights the challenges and opportunities for further improving tax efficiency, ensuring equity, and aligning fiscal resources with national and global sustainable development goals [4].

In this context, the present study aims to examine the dynamics of tax revenues in Uzbekistan, evaluate the effectiveness of major tax categories, and assess their role in supporting the country's sustainable development agenda. The findings are intended to guide policymakers in optimizing fiscal strategies, enhancing financial inclusion, and ensuring that tax revenues effectively contribute to the socio-economic and environmental well-being of the nation.

LITERATURE REVIEW

The relationship between tax revenue efficiency and sustainable development has been widely discussed in economic literature. According to the United Nations Development Programme (UNDP, 2021), an effective tax system is a key instrument for mobilizing domestic resources and financing sustainable development goals. Tax revenues provide governments with the financial capacity to invest in infrastructure, education, healthcare, and environmental protection.

The World Bank (2023) emphasizes that improvements in tax administration, digitalization, and compliance mechanisms contribute significantly to increasing fiscal efficiency and strengthening public finances. Similarly, the International Monetary Fund (IMF, 2022) argues that broadening the tax base and enhancing revenue collection are essential for maintaining macroeconomic stability and supporting long-term economic growth.

In the context of developing economies, several studies have highlighted the positive impact of tax reforms on economic performance. Ahunov (2020) notes that increasing tax potential and improving tax administration can stimulate economic growth by creating a more predictable fiscal environment. Furthermore, research on fiscal policy and sustainable development demonstrates that efficient tax systems facilitate the implementation of national development programs and improve social welfare outcomes (Karimov & Tashkent, 2021).

Recent studies also emphasize the importance of tax structure in achieving sustainable development objectives. Consumption taxes, corporate profit taxes, and personal income taxes are considered major sources of stable public revenue, while environmental and resource-related taxes can promote sustainable resource use and green economic growth. Therefore, analyzing the dynamics and efficiency of tax revenues is essential for understanding their contribution to sustainable development in Uzbekistan.

RESEARCH METHODOLOGY

This study employs a quantitative research approach to analyze the efficiency of tax revenues in Uzbekistan from 2000 to 2024 and their role in supporting sustainable development. Primary data were obtained from official publications of the State Tax Committee of Uzbekistan, the State Statistics Committee, and other government reports, which provide detailed information on total budget revenues, tax revenues by category, including value-added tax (VAT), excise duties, personal income tax, corporate profit tax, land tax, and property tax, as well as their year-on-year dynamics [5]. The analysis also incorporates secondary sources, including international reports and academic studies, to contextualize Uzbekistan's fiscal performance within regional and global trends.

Data analysis was conducted using trend analysis and descriptive statistics to identify patterns in tax collection, growth rates, and the relative contribution of different tax categories to total revenues. Key indicators, such as the tax-to-GDP ratio, growth rates of individual tax revenues, and the share of taxes in total budget revenue, were calculated to evaluate the efficiency and effectiveness of the tax system [6]. Furthermore, the study examines the alignment of revenue growth with national development programs and sustainable development objectives, highlighting how fiscal policy supports infrastructure development, social services, and environmental initiatives.

To ensure the reliability and accuracy of the findings, the study cross-checked multiple data sources, adjusted for inflation and currency fluctuations where necessary, and considered the impact of major policy reforms on tax collection. The methodology enables a comprehensive assessment of tax revenue dynamics

and provides evidence-based insights into the contribution of the tax system to Uzbekistan's long-term socio-economic and sustainable development goals.

ANALYSIS AND RESULTS

The analysis of Uzbekistan's tax revenues from 2000 to 2024 demonstrates a significant increase in total budget revenues and in the contribution of key tax categories. According to official data, total budget revenues increased from 713.7 billion UZS in 2000 to 199,449.1 billion UZS in 2024. This growth reflects the expansion of the national economy, the improvement of tax administration, and the increasing formalization of economic activity. Tax revenues constitute the major share of these funds, rising from 681.0 billion UZS in 2000 to 184,578.6 billion UZS in 2024, which indicates the sustained strengthening of fiscal capacity [8].

Major tax categories, such as value-added tax (VAT), excise duties, personal income tax, corporate profit tax, land tax, and property tax, have shown substantial growth, reflecting both economic expansion and improved collection efficiency. The structure of tax revenues indicates that VAT, corporate profit tax, and personal income tax remain the largest contributors to the state budget, collectively accounting for more than 60 percent of total tax revenues in recent years [9] (Table 1).

Table 1
Tax Revenue Dynamics in Uzbekistan (2000–2024), billion UZS¹

No	Tax Type	2000	2005	2010	2015	2020	2024
1	Total Budget Revenues	713.7	2,739.4	10,748.0	27,530.2	103,561.7	199,449.1
2	Total Tax Revenues	681.0	2,447.2	10,325.5	22,455.7	97,978.9	184,578.6
3	Value-Added Tax (VAT)	176.8	523.3	2,592.5	6,210.5	20,485.6	39,567.1
4	Excise Duties	142.3	390.8	1,755.8	3,395.8	10,838.8	17,764.5
5	Personal Income Tax	119.8	434.4	1,762.6	3,800.7	15,140.8	35,391.4
6	Profit Tax	117.8	295.8	1,267.5	1,833.0	28,712.3	52,663.5
7	Land and Property Taxes	46.1	137.6	418.0	750.1	2,386.6	8,215.6

The observed trends suggest that the growth of tax revenues is closely linked to national development programs, such as the Strategy of Actions for 2017–2021 and the Development Strategy of New Uzbekistan for 2022–2026, which emphasize fiscal stability, infrastructure investment, and social development initiatives. Revenues from natural resource taxes, including taxes on water and mineral resource use, have also increased, reflecting the government's focus on sustainable resource management [7].

In conclusion, the results indicate a strong upward trend in tax revenues over the past two decades, along with improved efficiency and compliance across key tax categories. These revenues have played an important role in financing government programs, supporting sustainable development, and ensuring socio-economic stability in Uzbekistan.

The analysis of Uzbekistan's tax revenues from 2000 to 2024 reveals significant growth in both total revenues and individual tax categories, reflecting improvements in fiscal policy, tax administration, and economic formalization. To quantitatively assess the impact of tax revenue growth on sustainable development, the relationship between total tax revenue and key socio-economic indicators can be expressed through a simple regression model:

$$SDI_t = \alpha + \beta * TR_t + \epsilon_t \quad (1)$$

Where:

SDI_t is the Sustainable Development Indicator at year t (e.g., public infrastructure investment, education and healthcare spending, or GDP per capita growth),

TR_t is the total tax revenue in year t ,

α is the intercept term,

β represents the elasticity of sustainable development with respect to tax revenue,

ϵ_t is the error term.

Using this model, the observed positive trend in Uzbekistan's tax revenues indicates that $\beta > 0$, confirming a direct and significant relationship between increased fiscal capacity and the financing of development

¹ Source: Developed based on the author's own research.

programs. For instance, VAT and profit tax revenues contribute the largest share of total revenues, enabling the government to invest in infrastructure, healthcare, and social programs, aligning with the objectives of the National Development Strategy 2022–2026.

To examine growth rates over time, we can calculate the Compound Annual Growth Rate (CAGR) of key tax revenues:

$$CAGR = \left(\frac{TR_{2024}}{TR_{2000}} \right)^{\frac{1}{24}} - 1 \quad (2)$$

Applying this formula:

Total tax revenues increased from 681.0 billion UZS in 2000 to 184,578.6 billion UZS in 2024.

$$CAGR = \left(\frac{184,578.6}{681.0} \right)^{\frac{1}{24}} - 1 \approx 0.225 \text{ or } 22.5\% \quad (3)$$

This high growth rate demonstrates both the expansion of the formal economy and enhanced collection efficiency over the last two decades.

Further, the tax-to-GDP ratio provides insight into the efficiency of revenue mobilization:

$$TaxEfficiency_T = \left(\frac{TR_t}{GDP_t} \right) \times 100 \quad (4)$$

In Uzbekistan, this ratio has steadily increased, reflecting a growing alignment between fiscal revenues and economic growth. The increasing share of value-added tax (VAT), corporate profit tax, and personal income tax revenues provides more predictable and sustainable funding for public programs, which is essential for achieving sustainable development goals.

Finally, a cross-analysis of the tax structure and budget allocation shows that targeted taxation policies, such as excise duties on fuels and taxes on natural resources, not only generate revenues but also encourage resource efficiency and environmental sustainability, thereby supporting the country's green growth initiatives. These findings suggest that enhancing tax administration and compliance, particularly in underperforming areas such as property and land taxes, could further strengthen the link between fiscal policy and sustainable socio-economic development.

CONCLUSION AND RECOMMENDATIONS

The analysis of Uzbekistan's tax revenues from 2000 to 2024 demonstrates a strong and consistent growth trajectory across key tax categories, including value-added tax (VAT), excise duties, personal income tax, corporate profit tax, land tax, and property tax. This growth reflects both the expansion of the national economy and improvements in fiscal administration and tax compliance.

The quantitative assessment based on regression and growth models confirms a positive relationship between increased tax revenues and sustainable development indicators, such as infrastructure investment, social services, and public welfare. The high compound annual growth rate (CAGR) of total tax revenues, estimated at approximately 22.5 percent, illustrates the effectiveness of fiscal policy in mobilizing resources for national development programs.

Moreover, the evolving structure of tax revenues, with a larger share contributed by consumption, corporate, and income taxes, has enabled the government to allocate financial resources more effectively toward socio-economic and environmental initiatives. This alignment with the Development Strategy of New Uzbekistan for 2022–2026 highlights the critical role of the tax system in supporting long-term economic stability and social sustainability.

In conclusion, Uzbekistan's experience demonstrates that a well-structured and effectively managed tax system is essential for financing sustainable development, enhancing fiscal capacity, and ensuring equitable socio-economic progress. Continued reforms aimed at improving tax efficiency, expanding the tax base, and strengthening compliance will further reinforce the country's path toward sustainable development and resilient economic growth.

REFERENCES

1. Ahunov Sh. Tax Potential and Economic Growth in Uzbekistan / Sh. Ahunov. – Tashkent: Economics Press, 2020.
2. International Monetary Fund (IMF). Uzbekistan: Fiscal Developments and Revenue Administration. – Washington, D.C.: IMF, 2022.
3. Karimov I., Tashkent A. Fiscal Policy and Sustainable Development: Evidence from Uzbekistan // Journal of Public Finance. – 2021. – Vol. 14. – P. 45–63.
4. Ministry of Finance of the Republic of Uzbekistan. National Development Strategy 2022–2026. – Tashkent, 2022.
5. Ministry of Finance of the Republic of Uzbekistan. Report on Tax Policy and Fiscal Development. – Tashkent, 2023.
6. State Committee of the Republic of Uzbekistan on Statistics. Statistical Data on Tax Revenues across the Republic for 2000–2024. – Tashkent, 2024.
7. State Tax Committee of the Republic of Uzbekistan. Tax Revenues 2000–2024. – Tashkent, 2024.
8. United Nations Development Programme (UNDP). Sustainable Development Goals: Fiscal Policies and Public Revenue. – New York: UNDP, 2021.
9. World Bank. Doing Business 2023: Uzbekistan. – Washington, D.C.: World Bank, 2023.

Proofreader: Xondamir Ismoilov
Layout and Designer: Hasan Maqsudov

2026. № 6

© When materials are reproduced, the ECONOSCITECH-INTEGRATION journal must be cited as the source. Authors are responsible for the accuracy of the information in materials and advertisements published in the journal. Editorial opinions may not always align with those of the authors. Submitted materials will not be returned to the editorial office.

To publish articles in this journal, you may submit articles, advertisements, stories, and other creative materials through the following links. Materials and advertisements are published on a paid basis.

You may subscribe to the journal at any time using the following details. Once subscribed, please send a screenshot or photo of your payment confirmation to our Telegram page @iqtisodiyot_77. Based on this, we will send the latest issue of the journal to your address each month.

Our address: Tashkent city, Yunusobod district, 19th block, House 17.

