

STIMULATING OF EFFECTIVE LAND USE BASED ON THE IMPROVEMENT OF THE METHOD OF CALCULATING THE NORMATIVE VALUE OF IRRIGATED AGRICULTURAL LAND

Introduction. In Uzbekistan, as in other countries, certain payments are made for land use. The application of payments on agricultural lands is used to promote the rational use of land, their protection, increase soil fertility, and financing these activities. When using land, the land tax is set for the same purpose. Land tax is a part of local taxes and levies in the tax system of Uzbekistan and is a stable source of income for local budgets. Land tax has its own characteristics unlike other types of taxes.[1] In particular, by its economic nature, it is a rent payment, or in other words, this tax is not related to the results of financial activities of landowners and land users.

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