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IN KARAKALPAKSTAN**

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ФАН ВА ТАЪЛИМ**

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LEVEL OF USE OF FOREIGN EXPERIENCE IN IMPROVING THE FINANCING OF EXPORT OF AGRICULTURAL PRODUCTS

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Summary: The development of agricultural exports depends on improving the practice of financing it. And this necessitates the study of the scientific and theoretical foundations of this practice.

The article explores scientific and theoretical views on financing the export of agricultural products and assesses their practical significance.

Key words: budget, subsidy, commercial bank, tax incentive, credit, bonding, farming, trade and economic cooperation.

Introduction.

In the Action Strategy for the five priority areas of development of the Republic of Uzbekistan for 2017-2021, a significant increase in the export potential of the agricultural sector is recognized as one of the priorities of modernization and accelerated development of agriculture in the country [1]. This requires ensuring the development of agricultural exports. In turn, ensuring the development of agricultural exports creates the need to improve the practice of financing the export of agricultural products.

It is noteworthy that the issue of improving the practice of financing agricultural exports has been scientifically studied by foreign economists and relevant scientific conclusions and practical recommendations have been formed.

Review of literature on the subject

V.Akhramovich and V. According to Bondarenko, the rapid growth of the total volume of international trade in agricultural goods in recent years has been observed within regional communities and accounts for about 70% [2]. Therefore, they believe that in financing international trade in agricultural products, the main focus should be on financing international trade within regional communities.

N.Zaruk, G.Grishin and O.Tagirov, as a result of scientific research on the issue of financing of agriculture, came to the conclusion that financing from the state budget is an integral part of financing of agriculture.[4]. Their conclusion is also important for the practice of financing the export of agricultural products.

1- table

The amount of state budget expenditures in the Russian Federation, in which the share of agricultural and fishery expenditures and agricultural export subsidies in the volume of agricultural expenditures [5]

	2015 y.	2016 y.	2017 y.	2018 y.	2019 y.
State budget expenditures, bln. ruble	15 620	16 416	16 420	16 712	18 213
Expenditures from the state budget on agriculture and fisheries, bln. ruble	208	203	214	225	288
The share of export subsidy expenditures in agricultural and fisheries expenditures, %	3,4	2,8	3,1	2,7	2,3

From the data presented in Table 1, it can be seen that in 2016-2019, the amount of

expenditures of the state budget of the Russian Federation had an upward trend. This is explained by the fact that the amount of social and military expenditures in the structure of state budget expenditures increased during this period.

The volume of loans allocated from the Russian state budget to agriculture and fisheries in 2016-2019 also had an upward trend. This is explained by the fact that the industry is financially supported by the state.

The data in Table 1 show that in 2015-2019, the share of loans to subsidize agricultural exports from the state budget to total expenditures on agriculture and fisheries was low. Moreover, in 2017-2019, a declining trend of this indicator was observed. This indicates that export subsidies in Russia are not a priority in the system of state financial support for agriculture.

According to a group of foreign economists, a necessary condition for ensuring the effectiveness of agricultural export lending is the state repayment (bonification) of a percentage of loans issued by commercial banks to finance exports. [3].

This conclusion is of practical importance both for the practice of developed countries and for the practice of developing countries. This is because part of the percentage of loans provided by commercial banks to farmers and agricultural enterprises, including export loans, is bonified by the state. In particular, this bonification practice was introduced in the Russian Federation on January 1, 2017 [6].

High interest rates on loans from commercial banks prevent farms from increasing their use of these loans. This is because farmers' ability to repay loans is determined by their level of profitability. If the interest rate on the loan is higher than the farmer's level of profitability, then the farmer cannot repay the loan. Therefore, government intervention in the process of lending to farmers by commercial banks is an objective necessity.

Analysis and results

Taxation of agricultural producers is one of the important instruments of agricultural regulation by the state and plays an important role in the development of export activities of agricultural producers.

According to Kirichenko, the main purpose of taxation in developed countries is to create a relatively favorable environment for the development of the agricultural sector, as this sector is considered a weak sector of the economy.

Also, tax incentives in developed countries play an important role in regulating the scientific and technological development of agriculture. In the United States, for example, up to 25 percent of farmers' profits invested in production priorities are tax-exempt, while in the European Union, a portion of farmers' taxes are paid from the state budget.

In short, economists say that the main focus in financing international trade in agricultural products is to finance international trade within regional communities, subsidize agriculture from the state budget, cover part of the loans provided by commercial banks to farms by the state. (bonification), The scientific and theoretical views of agricultural entities on expanding the use of documented letters of credit to finance exports, accelerating the process of scientific development in agriculture through the provision of tax benefits are of practical importance in terms of improving the practice of financing agricultural exports.

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Rezyume: Qishloq xo'jaligi mahsulotlari eksportini rivojlantirish bevosita uni moliyalashtirish amalyotini takomillashtirishga bog'liq. Bu esa, ushbu amalyotning ilmiy-nazariy asoslarini tadqiq qilish zaruriyatini yuzaga keltiradi.

Maqolada qishloq xo'jalik mahsulotlari eksportini moliyalashtirish xususidagi ilmiy-nazariy qarashlar tadqiq qilingan va ularning amaliy ahamiyatiga baho berilgan.

Резюме: Развитие экспорта сельскохозяйственных продуктов непосредственно зависит от совершенствования практики его финансирования. А это, обуславливает необходимость исследования научно-теоретических основ данной практики.

В статье исследованы научно-теоретические взгляды о финансировании экспорта сельскохозяйственных продуктов и дана оценка их практическому значению.

Kalit so'zlar: byudjet, subsidiya, tijorat banki, soliq imtyozi, kredit, bonifikatsiya, fermer xo'jaligi, savdo iqtisodiy hamkorlik, hujjatlashtirilgan akkreditiv.

Ключевые слова: бюджет, субсидия, коммерческий банк, налоговая льгота, кредит, бонификация, фермерское хозяйство, торгово-экономическая сотрудничества.