

The monograph is devoted to methods of achieving high efficiency in the use of land resources. The use of the land fund is based on diversification mechanisms. This monograph was created on the basis of academic experience in the following introduction, 7 topics in the main research findings, conclusions, applications, references. The purpose of the research work is to develop suggestions and recommendations on how to improve the methods of land use diversification in the district in terms of the variability of demand for land resources and the diversification of land use in the context of the diversification of land use.



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# Regulation of diversification of the use of district land fund

Monograph

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**REGULATION OF DIVERSIFICATION  
OF THE USE OF DISTRICT  
LAND FUND**

MONOGRAPH



2021 year

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## **Introduction**

The regulation of land relations in the conditions of the limitation of land resources, the satisfaction of the needs of society and the economy to them, the continuous redistribution of land resources between the sectors of the economy and the social sphere. Today, the distribution of land fund does not fully correspond to the needs of society and the economy. Because the distribution of the land fund has not been developed precisely. In an environment where the population is increasing year by year, there is no full-fledged land accounting. In the conditions of the market economy, there are issues such as the lack of full use of available resources, the importance of the reserve land share in the land fund, the need for land use by the population, land demand, and the need for private property are increasing from year to year and the guarantee of the rights to the land. In such cases, as a result of carrying out research on the content of the distribution and redistribution of land fund and its implementation, the basis of the use of land fund, the improvement of guarantees of rights to land, is pressing the development of scientific-practical proposals and recommendations.

From the experience of developed countries it is known that the optimal distribution of land resources, the legal guarantees of Land Use forms, the formation of property relations with respect to land, the productive use of each settlement of the Land Fund - serves as a factor for the prosperity of the country's economic potential, employment issues, the balance of demand and supply,

In the field of methods of diversification of land use, a lot of research has been carried out for the purpose of developing the economy in world



practice, mainly in the field of productive use of land, the principles of allocating land for various purposes of use, prospective projects-forecasting on the basis of programs and carrying out year-by-year work on various, in particular, the experiences of the countries of Great Britain, the European Union, Russia, the United States, Belarus, Holland, China, Denmark, Canada were analyzed, proposals and recommendations were developed in the dissertation, adapted to the climate, socio-economic conditions of our country.

The dissertation research work was carried out within the framework of the scientific research work of the Tashkent Institute of irrigation and agricultural management engineers “Improvement of methods of Organization of effective use of land resources”.

Purpose of the research - to develop proposals and recommendations on improving the methods of regulation of diversification of land use in the district in the conditions of variability of demand for land resources and diversification of land use.

Objectives of the study:

scientific-theoretical justification of the directions of the regulation of the diversification of land use;

to examine the methodological-practical process of effective change in the use of land stock at present;

diversification of the use of the District Land Fund and the justification of its regulatory directions and methods.

As an object of the research were selected Altyaryk district land resources of the District Ferghana region and the economic entities.

The subject of the study is the production, financial, organizational and economic relations that arise between the economic entities involved in the processes of utilization of land resources.

Methods of the study were widely used - such as grouping, statistical and comparative analysis, logical observation and abstract thinking, constructive computation, monographic, social survey and expert evaluation.

Scientific novelty of the research-the recommendations of the authors on the direction of the regulation of the diversification of the use of the district land fund give an opportunity to make effective use of the land fund.

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## **Description of the research object**

Altyaryk district is a district in Ferghana region. It was founded on September 29, 1926. It borders with Ferghana from the South, Namangan region from the North, Rishton from the West and North West, Buvayda, as well as Baghdad, Kushtepa from the North East, Yazyavon districts and Kadamjoy District of Kyrgyzstan from the South.

The area is 0,63 thousand km<sup>2</sup>. The population of the district is 210.5 thousand people in the state of January 1, 2020. 1 sq.miles.hectare population density-333,6 people. The population lives mainly in Uzbeks (93,5%), as well as representatives of Tajik (4%), Kyrgyz (1,9%), Russian, Korean, Armenian, Kazakh, Azerbaijani, Ukrainian and other nationalities (1,1%).

In the Altyaryk district there are 1 city (Tinchlik), 1 town (Altyaryk), 15 neighborhood gathering of citizens (Azimabad, Burbanlik, Jurak, Zilkha, Katput, Altyaryk, Akbuyra, Povulgan, Poloson, Fayziabad, Yangiarab, Yangikurgun, Qapchigay, Kyzyltepa, Gayrat). Center-Altyaryk town.

To date, the dehkans of Altyaryk district have an unofficial brand “Altyrayk fruits” in the world market. The reason is that the residents of the district were able to make use of their farmland to a high level of efficiency. After the independence of our homeland, having deeply understood the concept of a market economy, they achieved the practice of using every inch of the land allocated by the government. In particular, in the 90-ies from the farmland in the district began to grow seasonal crops, the most important vital food products such as cucumbers,radish, tomatoes, peppers, Bulgarian pepper, greens, turnips, radish, beets, peas, beans. In the district itself,

the markets were sold by farmers to entrepreneurs at wholesale prices, and from the financial side they were able to carry out the supply of their family members. Also, from the perennial plantations, a high level of skills in the care of fruit trees, such as grapes, apricots, cherries, peaches, began to form. Since the population, not limited to its own farmland, began to absorb the land in the state reserve, neglected, parks, vineyards in large areas were restored. Since the beginning of the XXI century, residents of the district began to introduce their own way of life in the greenhouse business. In the greenhouses began to plant varieties of cucumbers, such vegetable crops as tomatoes, peppers, which began to bring varieties of seeds from Holland. In the Centers of the district villages, vegetable markets-as soon as the crops begin to ripen-begin to operate. Local entrepreneurs in the markets, domestic markets throughout the country in their own trucks, export of large trucks to foreign countries began when consumption began to grow. In addition, fruits began to enter both domestic and foreign markets. Grapes are highlighted as the main exported fruit of the Altyaryk. Because the income from the sale of grapes is several times higher than seasonal crops. At present, the experience of local mirishcars has reached a very high level. The storage of grape fruit in several styles, both in Vine and in Vine, for a long time is one of the habits that has become popular among the population. In particular, residents of the district can store grapes in different styles, without removing the juice from the grapes until the end of March, April and even may. As for the income, 270-280 thousand soums will be noted as the price of one kilo of grape fruit, which is recognized as a specific record among the farmers of the Altyaryk district. This result was achieved in the last ten days of

March. This means a significant income, because in the usual 13-16 acres of land the climate does not come cold, the subordination of grape seedlings yields up to 4-5 tons. Gradually, the progress of teikaika began to reach the sixteenth. As the “freezers”, intended for long-term storage of fruit products of large masses, grew in the district, the export potential began to rise. In addition, new agro-technical measures, drip irrigation technology are constantly being mastered and introduced into practice by district growers in order to increase the quality and yield of district agricultural products.

The main support that will provide the population of the district from the economic side is farming! The area of one area in the district of the farmland, which is one of the land types, on average, is 0,1325 hectare.

The volume of fruit and vegetable Expositions in the district is planned to reach 6 million US dollars in 2016, 16.5 million US dollars in 2017, 37.5 million US dollars in 2018, 70 million US dollars in 2019, 105 million US dollars by the end of 2020. In 2019, a total of 280 billion som 190 thousand tons of fruit and vegetable products were grown in the Altyaryk district. Also in Altyaryk, in 2017 there were 22 units capacity 15 thousand tons of refrigerators. By the beginning of 2020-th year, there are about 80 thousand tons of capacity refrigerators.

In 2018, there were 223 vehicles with referees, and by the end of 2019, there are 590 vehicles. Altyaryk products in them are entering the markets of such countries as Russia, Kazakhstan, Kyrgyzstan, Poland, Turkey, Ukraine, China.

To January 1, 2019, the number of farmer farms operating in the district will be 727 units. In particular, 258 units in the direction of cotton

and grain, 22 units in the direction of vegetables and gardening, 390 units in the direction of horticulture and viticulture, 18 units in the direction of livestock (of which 4 units in the direction of poultry), 9 units in the direction of Mulberry, 11 units in the direction of fishery and 19 units in At the beginning of the year 148 farmer farms were established and 51 farmer farms were completed.

The total land area on the administrative border of the Altyaryk District of Fergana region will be 63088 hectares in the state of January 1, 2021. The total land area of the Altyaryk district is 40089 hectares.

According to the main purpose of land use in the Republic of Uzbekistan, the Land Fund is divided into 8 categories, as well as the main types of land in its structure are:

1. Agricultural land (arable land, perennial plantations, burlap land, hay and pastures).
2. Farmland lands.
3. Forests.
4. Gardening is the land of viticulture and vegetable associations.
5. Lands at the stage of improving the melioration condition.
6. Other lands.

Date period January 1, 2021 year there are 36665,4 hectares of agricultural land. In the Altyaryk district there are 23092 hectares of irrigated land.

Due to the potential of each region for the development of our country, it would be worthwhile to plan and implement economic and social projects in practice.

In the Altyaryk district, a high peasant culture was formed. The demand for land in the population is very high. As a result of the measures developed for the purpose of diversification of the district lands, the further

development of the level of entrepreneurship among the population living in the district, the further increase in the level of employment of the population.

Considered one of the problems that is still being preserved at the moment, it would be worthwhile to apply financial measures, tax and duty benefits to practice in a more comprehensive and transparent manner. After all, the increase in revenues from exports of goods and products grown in the district leads to an increase in budget indicators, which leads to an increase in investment attractiveness, the prosperity of the lifestyle of the population.



## **1-§. Single land fund the tendency and evolution of development as an object of diversification of land use**

The Republic of Uzbekistan has a huge amount of potential land resources. Article 55 of the Constitution of the Republic of Uzbekistan states that “land, underground resources, water, plant and animal world and other natural resources are national resources, rational use of them is necessary and they are in state protection”. From the ground up-the basis of the wealth of society, the primary source of the existence and development of economic sectors, the foundation. It is used in all sectors of the economy, in social and other spheres of human activity as a means of land production, as well as in breadth-operational basis. One of the important land categories is agricultural land, including irrigated land.

The total land area of the Republic of Uzbekistan is 44892.4 thousand hectares. By the size of the land area Uzbekistan is relatively equal to the land area of a number of countries in the world, including Japan, Norway, Finland, Italy, Great Britain and countries such as Sweden, Spain.

According to its natural and geographical conditions, Uzbekistan is one of the most favorable regions in Central Asia.

The Republic of Uzbekistan has huge industrial and mineral-raw materials opportunities, unique agricultural raw materials, a large amount of semi-finished products obtained in the process of processing, rich natural resources and developed infrastructure. Uzbekistan among the countries of the world on identified underground resources; on gold reserves-4 place, on uranium reserves – 7 place, on molybdenum reserves – 8 place, on copper reserves – 10 place, on natural gas reserves-14 place.



Taking into account the positive natural conditions of Uzbekistan—climate, soils, relief, irrigation water, minerals, there is no way to do without recognizing the importance and usefulness of the country's land resources.

In the Republic of Uzbekistan, land is state property. It is granted for use to various legal entities and individuals on the basis of different rights (right to leave as an inheritance, permanent and temporary use, private, rent, etc.). The deepening of economic reforms also necessitates a radical reform of land relations.

The Land Fund is the total land resources area of the country. Management of the use of the Land Fund of the country is the rational organization of the use of land and the establishment of state control over the use of land by the state services of agencies established in accordance with the relevant legislation of the state.

According to Article 8 of the Land Code of the Republic of Uzbekistan adopted on April 30, 1998, the Land Fund in the Republic of Uzbekistan is divided into the following categories according to the main purpose of land use:

1) agricultural lands - those lands that are granted for agricultural needs or intended for this purpose. Agricultural lands are divided into lands that are irrigated and non-irrigated, arable land, hayfields, meadows, perennial fruit trees and vineyards;

2) land of population punches (cities, settlements and rural population punches) - land within the boundaries of cities and settlements, as well as rural population punches;

3) lands intended for industrial, transport, communication, defense and other purposes - lands granted to legal entities for use for the specified purposes;

4) lands intended for the purposes of conservation, health promotion, recreation - lands owned by specially protected natural areas, which have natural healing factors, as well as lands used for mass recreation and tourism;

5) lands of historical and cultural significance- lands where are located historical and cultural monuments;

6) forest fund lands - lands that are covered by forests, and also those that are not covered by forests, but are granted for the needs of forestry;

7) the lands of the water foundation are lands in the region that are separated along the shores of water bodies, lands occupied by water facilities and water facilities;

8) reserve lands.

In the case arising from the essence of their main purpose, in the manner established by law, the land granted to various ministries, agencies, legal entities and individuals constitute the land use of the country.

The country in the quality of the object of management has the character of a constant change in the state, due to the socio-economic causes of the development of society, the areas of all types of land use, which are included in the single land fund. We can see this from the following,as well table 1 data.

As can be seen from the data of Table 1, by 2019 year, agricultural land, land of population punk, industry, transport land, decreased slightly compared to 2000 year. One of its main reasons is that the areas of the land fund categories are clarified, while the other is understood to be transferred to another land category because of the degradation of agricultural land.

The use of agricultural land provides for the cultivation of agricultural and livestock products, as well as raw materials for the industry. It has almost 4,1 million units in its composition.hectares of

arable land, including 3,3 million hectares. hectares irrigated, 391,6 thousand hectares of perennial plantations (gardens, vineyards, incense), amounted to 21.2 million hectares. there are hectares of hay and bows.

**Table 1**

**Changes in the fields of the Land Fund of the Republic of Uzbekistan**  
**(thousand hectare)**

№	Land fund categories	2000 y	2007 y	2013 y	2019 y	2019 year compared to 2000 year %
1	Total land area	44410,3	44410,3	44410,3	44892,4	101,08
2	Agricultural lands	25736,0	22259,2	20473,5	20236,3	78,63
3	Land of population punk	232,7	234,9	216,3	221,4	95,14
4	Industrial, transport, communications, defense and other purpose-built lands	1883,2	1965,1	911,0	866,3	46
5	Lands destined for the purposes of conservation, health and recreation of nature	75,3	72,2	75,9	710,4	943,4
6	Lands of historical and cultural significance	0,2	0,4	4,7	14,5	7250
7	Forest fund lands	8073,2	8661,4	9635,9	11199,5	138,7
8	Water fund lands	813,8	813,6	830,0	836,9	102,84
9	Reserve lands	7596,1	1043,8	12262,7	10807,1	142,27

The next type of land use, according to its importance, is the use of land by the punks of the population in the queue. These lands consist of cities, land of urban type settlements (221,4 thousand hectares), as well as land of rural population punkt (697,4 thousand hectares). The area of land use for industrial, transport, communications, defense and other purposes is today 866,3 thousand hectares. Its lands are intended for the placement of industrial and commercial facilities of industrial and other types, and it has both economic and social significance.

Nature conservation and reclamation land use considers the satisfaction of the ecological requirements of the land as an important component of the nature complex and social requirements of society as its

main goal. In this place there will be a means of production of land and as a basis of latitude operation.

Despite the fact that the forest fund occupies large areas of land use, it is here that the areas covered mainly by forests are of great importance. And the fields covered with Forest woodpeckers in this is are small in size. The lands of the Forest Fund play the role of the main means of production. Forests in Uzbekistan have the character of soil protection.

While the use of the water fund is also of significant practical importance, the use of it is divided into land use in the nature of household, industrial and agricultural. It is very important to study the distribution of the territory of the Republic in terms of administrative-territorial units, too, because each large administrative-territorial unit has a certain order and composition natural, economic and social, as well as environmental conditions. From an administrative-territorial point of view, the lands are divided into regions, districts, massifs, land plots and settlements, as well as separate land plots.

Hence, the absolute value and the uneven distribution of land resources by comparable indicators by Regions. This gives rise to a certain challenge in the employment of the rural population. In a number of Regions, the problem of supply is aggravated of irrigation water.

One of the important concepts of the Land Fund is its composition of land types. It determines the rationality and effectiveness of land use as a result of its multi-purpose characterization of the use of land resources by society. Therefore, the problem of optimizing the structure of economic sectors and land use at the country's level in general is becoming an urgent issue over time. The optimization of the composition of land use is a component of the introduction of the process of full restoration of land and has a great impact on the efficiency of its use.

The regions and districts of the Republic of Uzbekistan have different regions, climatic, relief and soil conditions according to their location. In this case, the correct, scientifically based determination of agricultural sectors of these regions and districts, the correct planning of the future yields of the main crops and the further development of Agriculture on this basis are based on unconditional land data.

Although today the organizational aspects of the use of land resources are relatively formed and decided, but some shortcomings are noticeable in its legal specifications. In my opinion, these shortcomings are many in the system of concluding contracts, mainly associated with the organization of the practice of land use.

In such conditions, the introduction of new technologies based on resource savings for the organization, planning and development of land use in all branches of the national economy, minimizing the allocation of land in industries with a high need for land capacity, there was a need to establish measures aimed at land pollution and improvement of environmental conditions, as well as to ensure enhanced reproduction of land resources.

One of the main objectives of land resource utilization and management is to achieve a new high level of distribution of the state land fund by land categories and types based on the creation of a resource saving system in land users. It is known that such a complex process is necessary not with the help of some private or local events, but with the help of a rational approach to the issues of land use and management of land resources. But the development of integrated measures can not completely solve the problem.

The positive result of the use and management of land resources is measured by the stability of social, economic and environmental conditions in the areas as well as the process of improving these indicators.

In the conditions of market relations, the use and management of land resources should be carried out in accordance with the market rules. This is because the indicator of the population's extiogenesis of food and industrial raw materials depends largely on the result of management and in particular on the improved level of utilization and management of land resources. Land categories and land types are divided into districts, regions, regions and regions in different proportions. In such circumstances, it is necessary to take into account the administrative and territorial characteristics of the use and management of land resources in resolving the issues of land distribution within the network and within the network.

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## **2-§. Methods of diversification of land use**

Before commenting on the concept of diversification of the use of land stock, we need to give a definition to the concept of diversification. Diversification Latin "diversificatio" is a change, a variety of progress-a decrease in the spheres of activity of the enterprise (Union) and the type of products it produces, a renewal. Diversification is carried out for the purpose of achieving high productivity in production, obtaining economic benefits, eradicating bankruptism and so on. Previously, the penetration of firms specializing in one Industry (Industry, Agriculture, transport, Finance, etc.) into other sectors of production, service sectors, first of all, sectors with high profits, increases the spheres and opportunities of their economic activity. The process of diversification in the countries of the world began to develop from the middle 50 years of the XX century. Initially, in the US, Japan, Western European countries, diversification occurs in the spheres of industry, transport, construction, finance.

The definition given by British economists Bennock, Bakster and Devis is remarkable "diversification is the process of establishing a circle of goods and services in a firm or geographic region". In this definition, diversification is considered a process, the main attention is paid to its result. According Russian to V.D.Kamaev,"diversification is a simultaneous development of many types of production, which are not related to each other." According to V.Tchaikovsky, diversification this is the process of self-organization of increasing diversity in a particular local area; the process of expanding the content and nature of Labor by increasing its internal diversity, diversity in the field of culture and arts, recreation (recreation), etc., or the functional purpose (quality of consumption) of the produced product or the means that affect it in its

creation; ; it is the separation of subsidiaries from the head company or enterprise, association or concern with the growth of the type, size and types of services.

In the economic literature, there are many definitions of diversification. But the difficulty is that diversification is a concept that can not be given a clear definition.

"The results of diversification can be very diverse...". by Joseph T. Rayt these remarks are taken as an epigraph to the chapter "diversification and internationalization" in the book of the founder of strategic planning and management, Igor Ansoff, entitled "New Corporate Strategy". Well-known scientist I. Ansoff said that " diversification is a term that applies to the re taqsimlash process of resources available at the enterprise, to other sectors that differ significantly from previous types of activities".

The F.E.Udalov and O.F. Udalov In the monograph "Management and conversion: problems and prospects", author of udalovs, they give the following definition: "diversification of production is aimed at the production of many products. Diversification-the expansion of the assortment of products or, as an image says, "mine pod monoprodukt". "mine for a monoprodukt".

At present, diversification has become the most common form of capital concentration. Today, diversification is an element of strategic management that has arisen due to the need to maintain its place in the market by creating additional advantages for satisfied consumer demand and enterprises.

Diversification pushed back the effect of mass production of homogeneous products and led to the implementation of growth strategies due to the effect of diversity. The essence of the diversity effect is that within the framework of one large enterprise, the production of a large



number of types of products is more profitable than the production of the same type of products in small specialized enterprises. The main goal of diversification can be a risk reduction, even cyclical, by increasing profits and operating in several industries (in some industries-a crisis, in others-an increase). Since multi-industry enterprises are more stable in the competitive struggle, they have a reduced risk of losses from market, structural and cyclical fluctuations. Diversification is a necessary and universally accepted method of developing business entities.

Today, the use of land resources in our society has a multi-functional, multi-purpose character. Multi-purpose use of land resources is reflected in the single Land Fund. By this sign, the Land Fund is divided into 8 categories. Each category of land is also classified accordingly, depending on the purposes for which the use of land is more specific. In this they receive a certain composition, depending on their target essence. Economic reforms, the reform of land relations, the use of land in conditions of rational and effective use of land add a new dimension of economic, social and ecological character. Rational and effective use of land is manifested externally by means of its multifunctional role played by society, such as production, fiscal, market, social, recreational-health, Nature Conservation. The location of the population and the role of life activity, means of production and latitude serve as the basis of the operation. Underground "warehouse" is a natural basis for the development of the animal and plant world. Therefore, the land, at first glance, has a socio-economic character. The need for land use for recreational and wellness purposes gave this process the essence of reaction-recovery, in the process of land use there was a need to take into account the requirements of conservation of nature.

The development of the market economy gave the land use a market and fiscal character. This position made the earth to a higher level of its role in the quality of an important object of socio-economic relations and relations in society. In turn, with the development of society, the requirements for the multi-purpose character of land use are complicated, the forms and character of land use change, this situation determines its diversification essence, characterizing it as a constantly evolving process. The main facets of land use are the following: social, economic, recreational and ecological.

There is a fertile and unproductive (social, recreational, nature conservation) consumption of land in society as a resource. This, in turn, determines the appropriate differences between the methods of land use from each other. Methods of productive use include both agricultural and industrial-production methods of land use. Wasteless - mainly without economic efficiency, latitude as an operational basis, methods of land use are included. Depending on the edges and methods of land use, it will be the main means of production in society, the breadth operation basis, will be available in commodity qualities. The agricultural method is concerned with the use of the soil layer of the land for the cultivation of agricultural crops. Here the land is ravaged as the main means of production. In turn, it can be divided into methods of land use by types of processing (planting of crops, conducting perennial plantations), as well as non-working-use of Sagittarius land, irrigated farming and dry land farming.

The industrial-production method provides for the adaptation of land plots in terms of latitude in order to accommodate industrial, transport, service areas and commercial facilities to the period in which they are located and to maintain a stationary position. In this place, the primary condition for the production of land, as a means of production, will be

available. the result of land use by both methods is economic efficiency including an indicator of receiving paid services. Industrial and transport facilities are often considered to be the body makers of the regime, requiring them to create a normal mode of exploitation of the region.

Non-productive methods are associated with the use of land as a basis of latitude operation without economic efficiency. They are characteristic for the social, recreational and nature conservation areas of their activity. In the social sphere, the land is used for the construction of Housing and for the placement of objects of a social nature, in the recreational area the land is adapted to the organization of the region of rest (bathing areas, lakes, recreational parks, shipyards, etc.) to the top. To improve the efficiency of recreational (recreational) for health purposes use the natural features of the land (treatment areas, mineral water, climatic features). The “natural” way of using lands with plants and animals is harakter on the basis of obtaining an ecological effect for the field of nature conservation, while it is not subjected to techno.

It will also be truthful to distinguish a commercial method of its use in the conditions in which there is a land market. The purchase and sale of land parcels is associated with the economic benefits of the participants of the action, as well as the in the state registration of rights to land parcels. At the same time, this method is not associated with the fact that it has a technical-technological effect on the ground, it will be necessary to look at it as a “interim, transitional” method of land use. he has a short character-a period of carrying out actions with the land plot.

The evaluation of lands with different target qualities is related to the nature of their intended use as well as the types of yield obtained.

Depending on the target essence of the use of land, as well as the types of efficiency, one or another method of land valuation is chosen.

The use of land (soil layer) in agriculture and forestry is associated with the receipt of harvest and wood from agricultural crops, that is, with the receipt of appropriate income in the use of economic benefits and lands. At the same time, the use of soil every year reduces its productivity, while its processing is associated with a change in its mechanical composition, water-air regime, that is, it leads to a deterioration in the ecological state. The use of land in agriculture and forestry is associated with economic efficiency, but also with ecological efficiency, which can be both positive and negative. The availability of the economic efficiency of land use makes it possible to apply the method of income in the evaluation of land in this target essence.

Industrial land is less active in the production process than agricultural land. Although land in this place exists as a means of production, it is not as basic as agriculture. Nevertheless, even in such a case, there will be an economic efficiency of land use, the means of production-the calculation of the corresponding comparative income on the ground-here is a sufficiently complex and less studied problem today. This makes it difficult to evaluate the lands in the essence of production in the manner of income.

The above provisions on the effectiveness of the use of industrial lands are also relevant for the lands of commercial objects and objects of the service sector. There is also a new economic effect in this place. But the problem of calculating the comparative income corresponding to the land of the means of production is not established here either, as a result of which it is difficult to apply the method of income for land valuation.

In the mining industry passes the role of a means of land production, a “mining facility” where minerals are collected. The economic efficiency of land use depends on the value of minerals in the market (in the domestic or foreign market), as well as the costs incurred in their production (and in the recultivation of land), respectively, on the depth of the minerals, as well as on the comparative volume (in the account of one unit area). If the value of minerals is an active organizer of the effectiveness of the use of land, the costs that qualify for their development will be-passive organizer. even in this case, it is required to specify the comparative volume of income corresponding to the land in the quality of the means of production. This makes it possible to use the method of earnings in the evaluation of Lands of this target essence.

The use of transport land is also associated with obtaining economic efficiency. Like all cases of land use, for production purposes, it is also a problematic issue to make a profit corresponding to the land in the quality of the means of production. The designation of this indicator allows to use the method of earnings in the evaluation of Lands of the intended essence under consideration.

It is the land market that is a specific area of land use in the conditions of market relations, which plays the role of land commodity in this place. Economic efficiency in the implementation of market movementsadorlik, profit from the sale of land will be available. but the peculiarity of land valuation in this case is that the land market can be primary and secondary. In the first case, only the normative methods of valuation can be used, when creating a new primary market, the economic effect from the sale of land will not be available. Here, too, there is a problem of determining the normative value of the land, the amount of income from its future sale is also not known and does not have a

justification from the point of view of the market, as well as the application of the method of earnings of valuation is practically impossible. In the second case (secondary market), the valuation of land (land plot) is determined on the basis of sales of other land plots in the near past period. Therefore, even in this case, the method of earning land valuation can not be applied, other similar methods are necessary.

The use of land in the social sphere is associated with the construction of Housing (individual, multi-apartment), the use of land under the premises of preschool education, schools, colleges and institutions, polyclinics and hospitals, libraries and other objects of social significance. But the fact that the issues of assessing the social effectiveness of land use have not been studied makes it difficult to conduct land valuation in the social essence. If some social objects have a commercial character (for example, paid polyclinics, ostiknostic centers, private kindergartens, etc.), then in such cases, along with the social effectiveness of the use of land, there will also be economic efficiency.

The use of land for nature conservation (reserves, order parks, national parklar, botanical gardens) and Recreation (frontline recreation areas, bathing areas, ship docks, forests, mountain slopes, tourist bases, etc.) is associated with recreational efficiency, the mechanism for calculating this has not been developed today. Therefore, even assessing these lands is much more complicated. If there is a character of the use of objects of recreational significance, then in such cases, along with recreational efficiency in the use of these lands, there will also be an economic effect.

It should be noted that economic, recreational and social efficiency are always accompanied by an ecological effect. in other words, the use of land in any field of activity of the society provides for obtaining at least

two types of effect, one of which will always be an ecological effect. This circumstance is explained by the fact that the land, which is used by society as a land resource for various purposes, is also considered to be the main element of the natural complex at the same time, and its use by society is reflected in the state of the environment. In particular, the use of land in agriculture is associated with a decrease in land productivity and a number of its characteristics, as well as the restoration of soil fertility, the improvement of land reclamation. Negative ecological efficiency in the use of non-agricultural land is associated with the violation of the upper layer of the earth in the construction of various objects, the creation of careers and other processes. There will be a positive environmental impact on the recultivation of damaged lands.

For the purpose of multi-purpose land valuation, it is necessary to divide the studied mass (or land plot) into sectors (pieces) according to the sign of pre-targeted use, as well as determine the effectiveness of the use of separate land for each of them in accordance with its intended essence, and then find out the cumulative effectiveness of its multi-purpose use:

$$\Theta_{\text{жзми}} = \Theta_{\text{икт}} + \Theta_{\text{пкт}} + \Theta_{\text{рек}} + \Theta_{\text{экол}} \quad (1)$$

Each type of efficiency has its own natural indicators, and in order to calculate the cumulative efficiency of all organizers, it is necessary to bring them to a single indicator, that is, to bring them to the appearance of value (money). The possibility of calculating the aggregate efficiency of multi-purpose use of land plots allows the entire land plot to carry out an assessment in the manner of income.

The economic-mathematical model of the economic efficiency of the use of the state's single Land Fund can be expressed in the following way:

$$Z_{\text{opt}} = \sum_{i=1}^7 \sum_{j=1}^5 D_{ij} - \sum_{i=1}^7 \sum_{j=6}^9 N_{ij} \rightarrow \max. \quad (2)$$

here:  $D$  – economic income from land use;

$N$  – expenses that provide income from land use;

$i$  – index of the single fund category of the land;

$j$  – index of the types of activities carried out on land use.

The first additive is the income received from the use of all types of land, the second additive is an indicator of the expenditure that goes to the production of land again. The social significance of land use or the social effectiveness of land use in general terms can be expressed as follows:

$$\Theta_{\text{соц}} = \sum_{i=1}^n \sum_{j=1}^m \Theta_{ij}; \quad (3)$$

here:  $i$  – land area index ( $i = 1, 2, \dots, m$ )

$j$  – index of land use in the social sphere ( $j = 1, 2, \dots, n$ );

$\Theta_{ij}$  – social benefits from use,  $i$  – that land area

$j$  – direction for that purpose.

In determining the effectiveness of land use, the negative impact of the forces of nature and the future deterioration of land as a result of human activity, the transition to the use of low-productivity land, the outflow costs to prevent the expulsion of land from agricultural facilities are also taken into account, that is:

$$\Theta_{\text{экол}} = S_{\text{дар}} \mathfrak{Z}_{\text{экол}} - C_{\text{дар}} - \Pi_{\text{дар}} \quad (4)$$

here:  $S_{\text{дар}}$  – increase in the efficiency of land use as a result of the improvement of the ecological state of the soil;

$\mathfrak{Z}_{\text{экол}}$  – expenditure to improve the ecological situation of land resources;

$C_{\text{дар}}$  – decrease in land efficiency as a result of deterioration of the ecological state of land resources;



П<sub>дп</sub> - lands excluded from agricultural turnover due to environmental deterioration.

Factors affecting the effective use of land organizational and economic factors, technological factors, the issue of ownership of land, the issue of ownership of the produced product, the qualification of landworkers, the rational use of mineral and organic fertilizers, the implementation of measures to preserve soil fertility, the choice of fertile varieties to carry out melioration measures, the state support of producers of products, , the technology of soil tillage, exchange planting, the placement of crops, the rational placement of agricultural production in the natural and economic regions, creates the opportunity to increase the volume of production and cheapen production.

At the same time, the rational placement of agricultural production leads to an increase in the efficiency of the use of land resources.

As a result of the research, the term diversification of land use is proposed to science. **Diversification of the use of the Land Fund**<sup>1</sup> - this is an educational concept for the distribution of land from the territory to the categories through the change of the fixed main purpose of use as a result of socio - economic demand.

As a result of the change in the purpose of the use of land resources in a particular region for the purpose of effective use according to socio-economic requirements, the diversification of the use of land resources takes place. This process is a process that is always carried out.

The essence of land reform is largely determined by what aspects it affects and changes in the nature of land relations, as well as to what extent it itself.

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<sup>1</sup> It is proposed by the authors as a term in science.

The 1st President Of The Republic Of Uzbekistan The Decree of I.Karimov "on the increase of farmland in rural areas" on August 15, 1989, 400 thousand hectares of irrigated land were allocated as a farmland to more than 2.5 million families on the basis of the decree adopted on the further development of individual housing construction, as well as individual auxiliary farms of the rural population. And this became the cornerstone of the reforms in the industry, raising the spirits of the population, arousing hope and confidence in the future.

The law of the Republic of Uzbekistan "On land" (1990 y) included principal innovations in land use, such as the expansion of rights to land plots, paid principles of land use. In the decree of the president of the Republic of Uzbekistan "on further strengthening of peasant (farmer) farms and state support of entrepreneurial activity in the Republic " dated November 29, 1991, the development of private land use in the country was created a legal basis and for these purposes, the allocation of about 200 thousand hectares of land from the Land Fund was envisaged. After the adoption of the law of the Republic of Uzbekistan "on land tax" in 1993, the principle of payment for the use of land in the categories of population points and industries began to be introduced in the country since 1994, and from 1995 on the categories of Agriculture and forestry. For these purposes, the tax regionalization of soil bonitirovka and cities and pasyolka regions on agricultural lands will be carried out.

The single deepening of economic reforms required a radical renewal of the legislative framework of land use. On April 30, 1998, the Land Code of the Republic of Uzbekistan, the laws of the Republic of Uzbekistan "on Agricultural Cooperative (Company)", "On Farmer's farm", "On peasant farm" were adopted. By this time, new organizational and legal forms of economic activity in agriculture were created in the Republic-agricultural

cooperatives (with a share in land), as well as farmer farms with independent private land use. By the year 2000, the transformation of collective farms into agricultural cooperatives, farmer farms and rental communities was over, peasant farms significantly strengthened land ownership.

In order to accelerate land reforms and effectively manage land use in the country, the State Department of land resources of the Republic of Uzbekistan was established in 1998.

In 1999-2000 years, within the framework of the state land registry, in order to protect the rights of subjects of land relations in the conditions of developing market economy in the country, as well as to provide necessary information on the emerging real estate market, registration of rights to land plots began. Experimental work on the creation of a computerized automated system of land Cadastral information has begun. Documents on soil bonitation and economic evaluation of lands are prepared and updated.

On March 24, 2003, the decree of the president of the Republic of Uzbekistan № PF-3226 “in one of the important directions of deepening the reforms in agriculture” was adopted. According to this decree, since 2004 year, all agricultural enterprises are planned to switch to the form of lease of agricultural land use, as well as in the coming years, the development of the concept of development of farmer farms was entrusted to the competent authorities. This concept was adopted by the decree of the President of the Republic of Uzbekistan № PF-3242 "on the concept of development of farmer's farms for 2004-2006", In accordance with the resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated October 30, 2003 № 476 "on measures for the implementation of the concept of development of farmer farms for 2004-2006" In the years 2004-2006, specific measures

were developed on the reorganization of the company's farms, as well as among them the organization of farmer's farms. It is sufficient to note that in 2006 more than 175 thousand farmer farms were operating in 1.05 hectares of the Republic. By 2007, the rest of the company also completed the reorganization of farms, as a result of which the number of farmer farms in the country amounted to about 230 thousand.

In order to further improve the management system in the field of land use, Geodesy and cartography, to coordinate land relations and ensure rational land use, to maintain the unified system of State cadastres The State Department of land resources of the Republic of Uzbekistan, which was terminated by the decree of the president of the Republic of Uzbekistan dated October 15, 2004, numbered PF-3202, and On the basis of the main departments of Geodesy, cartography and state cadastre under the Cabinet of Ministers of the Republic of Uzbekistan, were established the State Department of land resources, Geodesy, cartography and state cadastre of the Republic of Uzbekistan. The main tasks of the Davergeodezkadastr, such as ensuring the implementation of a unified state policy on rational use and protection of lands, rational use of lands and their protection, implementation of state control over irrigation, development and implementation of state programs for the cultivation of soil fertility, rational use and protection of lands, were defined maintaining the state land cadastre.

2008-2009 years in the Republic was carried out the approximation of land parcels. As a result of this, their area grew 2-3 times, and the area of the arable land reached 40-80 hectares. At the same time with the expansion of land plots, loans were also allocated for the purchase of agricultural technologies. This situation has had a positive impact on production and the efficiency of the use of material and technical resources.

The main organizational and legal forms of agricultural conduct are farmer farms (producers of basic commodity products) and peasant farms (small commodity farms). Farmer farms are leased for a period of 10 to 50 years, the right to extend the lease of land after the contract is established there. Peasant farms are formed on a plot of land that is given to the head of the family in the possession of the umrbad inheritance by granting the right of inheritance to the closest relatives.

By the decree of the president of the Republic of Uzbekistan dated 24 July 2006 № PF-3780, privatization of lands under production facilities was established from 1 January 2007 and individual housing lands from 1 January 2008.

In recent years, a number of normative-legal acts have been adopted, measures carried out for the purpose of sustainable development of the country's economy have been clearly defined. In the last years, a number of laws were adopted in the Republic of Uzbekistan, while the existing ones were adopted in the new edition. In particular, the Oliy Majlis of the Republic of Uzbekistan adopted the law “on privatization of land plots not intended for Agriculture” adopted by the legislative chamber on 26 April 2019, approved by the Senate on 3 May 2019, On March 4, 2019, the law “On amendments and additions to certain legislative acts of the Republic of Uzbekistan in connection with the introduction of liability measures for violation of the legislation on land”, Law “On amendments and additions to the law” on forests "of the Republic of Uzbekistan" on 16 April 2018, Law “On pastures" on May 20, 2019, New edition of the “Tax code” of 2019, On February 17, 2020, were adopted normative legal acts such as the law “On Special Economic Zones”.

In recent years, we can say that a number of resolutions and decrees adopted by the president of the Republic of Uzbekistan have been the

application of an important program in the field of land resources management. If we analyze a number of decrees and decisions adopted in the last years within the framework of land policy!

It was adopted for the purpose of providing vacant land plots not intended for agriculture, as well as for the optimization of procedures for the implementation of architectural and construction works On the measures of the president of the Republic of Uzbekistan "On measures for the provision of vacant land plots not intended for agriculture, as well as further improvement of procedures for the implementation of architectural and construction works" In accordance with the resolution of PP-4427 on August 26, 2019 On December 20, 2019 of the Cabinet of ministers "on measures for further improvement of procedures for the issuance of vacant land plots for the implementation of entrepreneurial and municipal activities" was adopted resolution of № 1023.

According to this decision, in accordance with the order introduced since October 1, 2019:

Vacant land plots not intended for agriculture in the Republic of Karakalpakstan, regions and the city of Tashkent for carrying out entrepreneurial and urban activities are issued only through electronic online auction on the Trading Platform "E-executive auction";

individuals and legal entities were given the right to make proposals on the placement of information on the land plot and the planned construction object together with specific investment obligations in the automated information system "YERELEKTRON" in order to consider the issue of their subsequent placement in the electronic online auction in accordance with the established procedure.

Also, according to the regulations approved by the decision to carry out systematic control and monitoring of unconditional compliance with

the procedure for issuing land parcels through electronic online auction for carrying out entrepreneurial and urban activities by state bodies and other organizations. It is envisaged that it will be carried out by the Centers of public services, prosecutor's bodies and judicial bodies, and it is indicated that systematic control and monitoring will be carried out through the "YERELEKTRON AAT", without interfering with the process of preparation of land plot materials.

Decree of the president of the Republic of Uzbekistan "On measures for the effective use of land and water resources in agriculture" dated 17 June 2019 was signed PD-5742. With this decree, irrigation on the basis of an investment agreement or a public-private partnership for the restoration, reconstruction of melioration networks, the introduction of water-saving technologies and the introduction into use of water-resistant crops by planting:

irrigated lands that have ceased to be used in agriculture, as well as lands of the dry land and forest fund — citizens of the Republic of Uzbekistan and agricultural enterprises;

it was determined that pastures, perennial plantations and other lands — should be given to citizens of the Republic of Uzbekistan, agricultural enterprises, as well as investors who are resident of the Republic of Uzbekistan for a period of up to 50 years.

In the introduction into the use of land areas within the framework of the implementation of the concept:

land users are given the right to independently place agricultural crops, plant crops without processing on the ground and to secondary lease of lands;

these land plots are not acceptable, the seizure of a land plot or part thereof for the needs of the state and the public is allowed only after the full

compensation of the market value of the funds spent on the basis of the consent of the land user and the place of damage caused by the seizure;

in these land areas it is allowed to place renewable infrastructure facilities (field houses, storage facilities, irrigation facilities, etc.);

after the end of the preferential period established by law, in relation to the land plot included in the new use, for 10 years before the introduction of this land plot into use, the established tax rates will be applied;

in cases provided for by the investment agreement or the agreement on public-private partnership, 50 percent of the costs associated with the introduction into the use of lands intended for each hectare of Agriculture from the account of the funds of the state budget of the Republic of Uzbekistan, shall be covered but not exceeding 50 times the amount of the base calculation;

raw materials, materials, appliances, equipment, spare parts that are imported for the needs of the land users and are not produced in the Republic are exempted from payment of customs duties (except Value Added Tax) in accordance with the procedure established by the Cabinet of Ministers;

in cases stipulated by the investment agreement or the agreement on public-private partnership, no more than 40 million soums of the credits attracted for the construction and reconstruction of the water supply systems of the lands shall be covered by the part of the state fund for support of development of entrepreneurial activity under the Cabinet of Ministers of the Republic;

land plots are allocated on the basis of the decision of the state body (official) authorized by the legislation after the signing of an investment agreement or an agreement on a public-private partnership.



It would not be exaggeration to say that the decision of the president of the Republic of Uzbekistan "On additional measures to ensure food security during the coronavirus pandemic period, rational use of available resources, state support of Agriculture" on May 1, 2020 has created a basis for rational solution of these problems.

According to the decision, the procedure for introducing into the rural population the lands that have ceased to be used for the cultivation of agricultural products, and where there is an underground water reserve, and allocating them on preferential terms was established to the population for the cultivation of agricultural products.

According to him, the district administration introduced land areas for use:

- who has knowledge and skills in the field of Agriculture, first of all needs social protection and provides for low-income families to rent for a period of up to 1 hectare of agricultural production, as an exception, for a period of up to 10 years;

- as a test of experience, it sells on the basis of electronic auction the right to rent land areas up to 5 hectares for a period of up to 10 years, provided that all expenses are paid to local businesses in advance.

Water-saving technologies are used in the allocated land areas and, as a rule, vegetables, melons, potatoes, legumes and oil crops are sown and garden vineyards are restored.

Entrepreneurs who planted the specified types of crops during Land Use, created jobs, paid the rent costs on time, are given the right to priority in the implementation of the term of land use.

Within the framework of this decision, it is allowed to place light construction fields and irrigation facilities on the land plots, it is strictly

forbidden to build other types, including residential buildings and structures.

Also, according to the decision, for the period (40 days) during which each family participating in agricultural cooperations, in need of social protection and falling into the category of low-income families fed poultry, an additional 500 thousand rubles from the fund of Public Works will be stimulated.

At the same time, in accordance with the decree of the president of the Republic of Uzbekistan № PF-5742 "On measures for effective use of land and water resources in agriculture" dated June 17, 2019 citizens who have entered the use of land areas:

land users are given the right to independently place agricultural crops, plant crops without processing on the ground and to secondary lease of lands;

these land plots are not acceptable, the seizure of a land plot or part thereof for the needs of the state and the public is allowed only after the full compensation of the market value of the funds spent on the basis of the consent of the land user and the place of damage caused by the seizure;

raw materials, materials, appliances, equipment, spare parts that are imported for the needs of the land users and are not produced in the Republic are exempted from payment of customs duties (except Value Added Tax) in accordance with the procedure established by the Cabinet of Ministers;

after the end of the preferential period established by law, in relation to the land plot included in the new use, for 10 years before the introduction of this land plot into use, will be applied the established tax rates;

in cases provided for by the investment agreement or the agreement on public-private partnership, 50 percent of the costs associated with the introduction into the use of lands intended for each hectare of Agriculture from the account of the funds of the state budget of the Republic of Uzbekistan, but not exceeding the amount of the base calculation, shall be covered;

from the account of the funds of the state fund to support the development of entrepreneurial activity under the Cabinet of Ministers of the Republic of Uzbekistan in cases provided for by the investment agreement or 50 agreements on public-private partnership 5 percent of the interest rate set by commercial banks for the construction, reconstruction of water supply systems of lands is covered by a part of not more than 40 million soums per hectare of the credits involved.

In the place of information, it is worth noting that for 2020 – 2030 years in the Republic of Uzbekistan a total area of 1 111 723 hectares of land, in particular: 298 563 hectares from the account of the introduction into the use of irrigated lands not used in agriculture; 155 057 hectares from the account of the use of ground water; 50000 hectares from the account of other water sources; 535 632 hectares from the account of the placement of varieties of crops that do not require water for dry lands, pasture and other lands; from the account of the introduction into the use of forest lands 72 472 hectares of land will be included in the use.

By the decree of President Shavkat Mirziyoyev "On measures to radically improve the system of land accounting and state cadastre management" dated September 7, 2020, the state Cadastral agency under the state tax office was established on the basis of land resources, Geodesy, cartography and state cadastre of the Republic of Uzbekistan.

According to the decree, the cadastral agency is a state body authorized in the field of state registration of rights to Real Estate, Geodesy and cartography, as well as the conduct of State cadastres. This agency also considers cases of administrative offenses related to non-state registration of rights to land plots, arbitrary seizure of land plots and violation of the procedure for maintaining the state cadastre.

Cadastral bodies are now engaged only in maintaining the account of the land. The tasks of the development of agricultural lands, in particular, the transfer of soil bonitation, the determination of the normative value of agricultural lands, the implementation of geobotanical research are being carried out to their real owner – the Ministry of Agriculture.

All real estate – land plots, rights to them, buildings and structures will be registered in the state until the end of 2021 year.

The state cadastre is being established palatasi. Now state cadastres palatasi and its territorial departments are engaged only in maintaining the unified system of registration and state cadastres. The state is only engaged in the registration of real estate, on the basis of a contract, the state is gradually leaving the areas in which the fee is served.

For this purpose, the task of preparing a cadastral collection for real estate and transferring it from technical inventory is being prepared to transfer it from state organizations to business entities. Before that, the district (city) branches of the state Cadastral chamber fulfill this task. Once the market is handed over to its owners, these branches are also gradually liquidated and left only in remote, inaccessible areas.

Along with the decree, the decree of the President of the Republic of Uzbekistan № PP-4819 "on measures for the organization of the activities of the cadastral agency under the state tax office of the Republic of Uzbekistan" was adopted. According to this decision, the Departments of

the cadastral Agency of the Republic of Karakalpakstan, regions, Tashkent City on the basis of land resources and state Cadastral departments, districts (cities), land resources and state Cadastral departments of the Republic of Karakalpakstan, regions, Tashkent City departments, districts (cities) were organized. Their heads are appointed and dismissed by the director of the cadastral agency.

Territorial Cadastral bodies are now removed from the control of the governors and are fully subordinate to the high — ranking body on the basis of a vertical system-the cadastral agency.

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### **3-§. Foreign experience on diversification of land use in the conditions of market relations**

In-depth analysis of the experience of developed countries through development and implementation of these experiences in our country is necessary. Below is an analysis of the experience of developed countries in a number of economies.

The availability of land resources for humanity amounted to 13,4 billion. The world that makes up the hectare is determined by the land fund. The most valuable arable land is only 11% of the world's land fund, the corresponding figures for meadows and pastures are 26%. The structure of the planet's land fund is constantly changing under the influence of two anti-aging processes. One of them is the struggle of mankind for the expansion of subsistence and agricultural land (increasing the fertility of land, land reclamation, drainage, irrigation, the development of coastal areas of the seas); the other is erosion, desertification, the development of industry and transport, the withdrawal from agricultural turnover as a result of open mining, waterlogging, salinity. The second process continues at a faster pace. Therefore, the main problem of the World Land Fund is the degradation of agricultural land, as a result of which there is a significant decrease in per capita arable land.

If in total 78% of the World Land Fund (without Antarctica) there are some natural restrictions for the development of Agriculture, the remaining 22% is separated from the land - 13% lower, 6% - average and only 3%— high productivity.

According to the calculations of specialists, the share of industrial land in the total land fund is 6-7%. In terms of the share of its area in the

provision of industrial land, it uses the US – 0.8%, China - 3%, France – 3.4%, Germany – 8%, Great Britain-8.5%, Japan – 10.4%, Ukraine – 2.8%.

In the management, use and protection of land resources, priority is given to agricultural lands of all economically developed and developed countries of the world, among which productive agricultural lands occupy the main place.

In the future, all countries of Western Europe will strive for self-sufficiency with all types of products. The basis for forecasting in this area is the projected food balances. The ministries of Agriculture and many research institutions are involved in predicting the development of agricultural production to prevent productivity decline in these countries. Given that the main mechanism for the implementation of an effective land management system is the maintenance of public land cadastre, there is an objective need to study the world experience of its development.

For Denmark, forecasts of the development of foreign markets for agricultural products (about 75% of these products are exported) are important. In Denmark, the cadastre mainly includes a large-scale mapping of lands, and its main task is to determine the type of use of each land plot.

In Germany, the right to land provides for the legal regulation of the turnover of agricultural land and forest resources, which prohibits the distribution of forest and agricultural land, the change in the purposes of its use, and the development of high-performance agro-industrial production in the interests of society. Agricultural producers are given the priority right to purchase agricultural land in relation to those who are not engaged in agriculture. In addition, the terms of the agricultural land lease agreement in Germany are determined by strict laws. The land use and protection planning system in Germany is based on the general plan for the

mandatory development of the General Land Use Program and the development of land use in its territory by all landowners.

In the Italy if the state control of land turnover does not ensure effective management of the farmer farm (including the maintenance of land productivity and its more expedient use) mandatory leasing (sale) the possibility of land plots to be more effective for the users is reduced.

The average rent for 1 hectare of land in the central part of Norway is 2-3 thousand Norwegian crowns. Forest lands can not be rented.

In frantia, there is a planned mechanism for the redistribution of lands in the interests of the state, as well as state control over the protection from the use of agricultural territories for other purposes. In order to increase the profitability of small-scale industries, which use modern methods of Management in France, the state gives the opportunity to purchase additional land on preferential terms. In France, two approaches are used in the planning of land use: extrapolation of current trends and preferences, as well as graphical methods of agricultural development. The state encourages the organization of small scale business to see their economic incentives.

The main Cadastral activity in Finland for land formation is carried out by the National Land Service, which has information about the entire territory of Finland, taking into account the development of telecommunications in the country.

Although land use by landlords is regulated differently in different countries, it must strictly adhere to the legal regime of the zones. In Scotland, for example, for violation of the law, the landowner is deprived of the right to property, including the administrative way. In the United States, there is a system of fines for this type of violations.



The provision of reasonable land use conditions can be achieved through rent, which ensures the preservation of the patrimony of the mass of the land on which the crop is planted. However, the minimum period of validity of rental contracts in foreign countries is in Belgium-9 years, in Germany-12 years, in France-9 years, in the Netherlands-12 years, in Portugal-10 years, in Italy-6-15 years, in Spain-6-15 years, in Denmark-a maximum of 30 years, in Ukraine rental contracts are concluded for a period of up to 5 years.

There is no doubt that agricultural enterprises operate in conditions of unforeseen risks caused by natural and anthropogen factors. In countries with a developed market economy, Insurance has been a means of stabilizing the financial situation of agricultural enterprises for quite some time. For example, in Canada, 55% of all agricultural producers are insured, in the United States-20-25% farmers, in Spain-31-32% farmers are insured.

For many years, every state has accumulated considerable experience in the rational use of land and the planning and organization of its conservation. There are two types of forecasting and planning systems: centralized and decentralized. If Canada, Sweden, China, Japan use the centralized planning method, we can give an example of countries that use the decentralized method-the United States of America. It is characterized by the organization of the process of centralized forecasting and planning on the principle of "from top to bottom". In a country with a centralized forecasting system, there is always a national forecasting service that develops a plan for the development of the territory. It can be represented by various state Centers, for example, in a number of foreign countries – secretariats. The secretariat coordinates the work of forecasting in the research centers, organizes, where necessary, special research groups,

mediates in the formulation of forecasts, and the most relevant general issues for the government (energy, material and raw material base, Foreign Trade, social consequences of scientific and technological development, etc.).

Distribution of land restitussia in the following countries is the land reformationsasociusuli (Estonia, Latvia, Lithuania, Slovakia, East Germany, Romania, Bulgaria, Slovenia, Croatia, Serbia, Montenegro, Macedonia). Land reform in Venice is unique. In this country, only the method of compensation is a fundamental approach to reform. The mechanism of acquisition of specially created land plots in auctions has been introduced. In the early 1990s, Russia, Ukraine, Moldova and Azerbaijan privatized agricultural land that was used for agricultural purposes. the collective farms were managed by distributing goods in the form of "paper" shares of the common property to the former collective farmers. This was considered as the initial stage of the distribution of land plots. Agricultural land from the countries of Eastern Europe in Armenia, Georgia, Azerbaijan, Moldova, Ukraine in the late 1990s and early 2000s was privatized through the distribution of small plots of land. Lots are distributed among rural residents.

Different countries had different starting points to start the distribution of land. In some countries (Albania, the countries of the USSR), all agricultural lands were under state ownership. Part of the lands in the Balkan countries and Poland were in private ownership as soon as the start of the reform.

If we consider the analysis of the measures carried out in recent years in the field of land resource management and land use planning of the Republic of Belarus. In the field of land protection and sustainable use in the program of socio-economic development of the Republic of Belarus for

2016-2020 years, the main emphasis was laid on the implementation of the National Action Plan for the Prevention of land degradation. It was also envisaged to create a unified planning system within the administrative-territorial units of different levels on the basis of the introduction of advanced technologies (including Remote Sensing of the land), simplification of land classification by land types. In accordance with the program, in addition to increasing the efficiency of land use and protecting the soil cover as a strategic goal of the state land policy, improving land relations and optimizing the use of agricultural land, the most important tasks are: rehabilitation of contaminated lands by radionuclides, protection of soils from water and wind erosion, preservation of reclaimed lands, rational melioration of Anti-erosion measures are carried out annually on 600 thousand hectares. The total area of assimilated land is 3 million square meters.more than hectares (16,4% of the country's territory).

For rational use and protection of land resources:

- to create the necessary economic, legal and organizational conditions for rational land use and soil protection, including the introduction of environmentally safe farming systems;

- to improve land relations by providing equal conditions for all business entities, while maintaining state ownership of agricultural land and creating an effective legal and cost estimate of land privatization in the territory of valuable and unique ecosystems;

- further improvement of state land Cadastre and monitoring activities, including radioecological, geochemical multi-purpose mapping of the territory;

- optimize the structure of the Land Fund;

-the need for reconstruction and modernization of obsolete systems was determined by the implementation of measures to change the land reclamation strategy-to preserve peat soils and prevent their mineralization.

According to the national strategy of socio-economic development of the Belarusian resupply for the period up to 2030 years, in order to ensure sustainable use of land resources, the following:

- The state program for the development of the concept of public policy in the field of land use and protection until 2030 and increasing the efficiency of land use and protection;

- economic incentives for training specialists at the second stage of higher education and at the first stage of post-graduate education in the provision of manpower related to land resources through the optimization of higher education programs;

- modernization and development of Land Information System based on the use of modern technologies in the diversification of tasks, data collection, processing, storage and presentation;

- creating a national profile of the main model of land management ISO 19152, "geographic information and domain model for real estate management";

- development of an electronic government serving administrative procedures related to construction and other activities on land (obtaining building permits, hiring of facilities, granting permission to dig, etc.);

- to develop electronic administrative rules and procedures for mass discussion of decisions taken by local executive authorities on land use, land ownership and urban planning;

- improvement of the unified state register of real estate in the formation of land plots, the rights to it and the procedure for concluding State Land Registry agreements with it;

- simplification of land classification taking into account international experience, including improvement of state registration of land cadastre on the legal strengthening of organic types of agricultural land;

- improvement of cadastral evaluation of agricultural lands of agricultural organizations and peasant (farmer) farms;

-to develop a unified system of socio-economic and territorial planning within the framework of administrative-territorial and territorial units of different levels;

- optimization of land, roads and other transport communications under construction in compliance with the principles of compactness and balance of urban areas, gradual development of social infrastructure of cities;

- measures such as the creation of an effective system of state control over land use and protection on the basis of the use of remote sensing data, geographic information systems and IT technologies have been established.

Land use planning is carried out in order to improve the distribution of land in accordance with the prospects for economic development, improve and determine the organization of the territory

As the most important segment of the economy in all foreign countries, there is a general similarity to the normal development of long-term forecasts and programs that are required in the agro-industrial complex. Only long-term forecasting will allow you to make reasonable investments in the main areas of agricultural production.

#### **4-§. Regulation of the use of land fund through the diversification general scheme**

Land is the main source of crop production in all sectors of the economy, agriculture. Being in a rational attitude towards land resources, its effective use, of course, serves the prosperity and well-being of our country. Therefore, in recent years, large-scale reforms are being carried out in our country on the preservation and effective use of land resources.

One of the important factors in the diversification of the district area is the rise in economic indicators. The District economic system is a complex regional system that has a certain spatial dimension and is considered to be a complex one. It includes the economic system of the district: production and labor potential, the effective location of the productive forces, the standard of living and quality of life of the population, the activities of local government bodies. The District economic system has a complex structure and develops in uncertainty and diversity.

If we analyze the experience of developed countries in regulating the effective use of land by territories. State land resources in Australia are managed on the basis of "Environmental planning legislation". General rules of land use; procedures for the development of territories and the formation of plans for the protection of the natural environment; strict regulation is established of the processes by which it is possible to obtain permission to use the land.

Planning for land use in the United States has a powerful mechanism for regulating land use. It has more than a century of traditions, originally associated with the growth and development of urban areas and their development. In the future, plans for land use and their protection began to

be drawn up in areas adjacent to cities, covering rural areas and entire districts. These plans and projects are drawn up for 15-25 years and completely change the appearance of the territory. In the United States, planning is based on the principle of zoning for the purpose of regulating the use of privately owned land. In the United States under the Ministry of Finance there is a National "Land Resources Management Bureau", which is entrusted with the task of managing the legislation related to state lands, ensuring execution. In the United States, medium-sized farmer farms are losing their dominant importance, and they are replaced by large farms with an area of almost 180 hectares of land. There is a development of partner and corporate farms, where there is a merger of several families. In addition, their characteristic feature is that they are managed by the personnel of the ticket office, and they are the largest both for the volume of land use and for the volume of production of gross agricultural products. In the United States, public policy in the field of agricultural land protection is aimed at maximizing agricultural revenues by reducing environmental pollution, maintaining higher productivity, granting subsidies for the development of production and payment of rent payments, promoting security activities. The United States has a voluntary nature of land protection. For example, those who inherited land from their parents, consider it necessary to preserve natural resources for the children of landowners and land users, and the state mainly uses economic means to encourage participants in the implementation of protective measures.

Planning for land use in Canada 3 levels:

- established by the state normative-legal acts on the development of land use in the future, improvement of Housing, Urban Development, Infrastructure, etc.;

- region (defined by district, provincial and city plans);

- local (defined by development plans for rural areas).

For the implementation of these plans, territorial land management projects are drawn up (distribution, redistribution, land surveying, in cities - planning and development of the territory).

Planning the use and protection of land parcels in Great Britain is an important component of the country's land policy, since it determines the main directions of use of the territory, the directions of transport, communications, the development of reconstruction and infrastructure. At the same time, changing the purpose of the use of land plot can be carried out only in agreement with the local planning councils.

On the basis of Article 19 of the law "On land formation" in the Russian Federation, the main types of land formation documents for the planning of land use and protection in the Federation are as follows:

- General scheme of Land Management in the Russian Federation;
- Schemes for the management of the territories of the subjects of the Russian Federation;
- Land management schemes for municipal units and other administrative-territorial units;
- Land use and protection schemes.

The function of land use and protection planning is directly related to land cadastre, since it is possible to plan the use and protection of land as long as land Cadastral data is available. Planning is carried out in order to determine the prospects for long-term development of the territory on the basis of socio-economic programs and approved land formation, urban planning, environmental protection and other documents. The general scheme of Land Management is drawn up for a long period of time and includes the solution of the largest socio-economic, scientific and technical tasks for the organization of rational and effective use and protection of

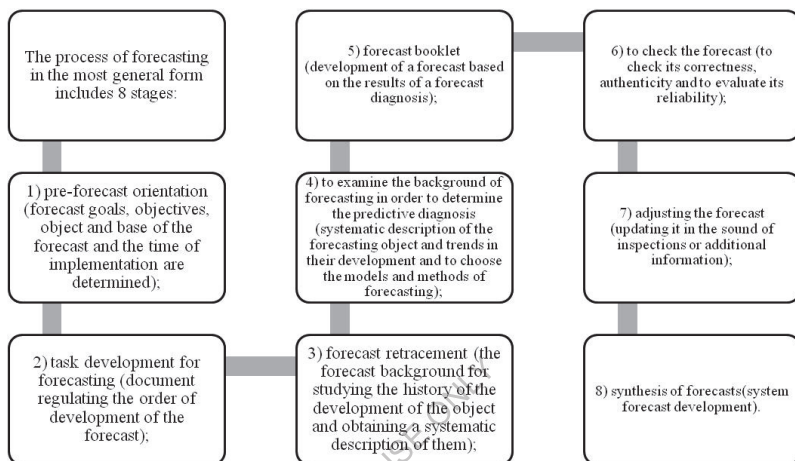


land resources of republics, territories, regions and autonomous units. It includes three stages: preparation of a scientific and technical concept; development of the Basic rules of the scheme; preparation of a detailed general scheme.

One of the most important ways to base and develop national economic plans is the method of balance sheet in planning, which is used in the practice of drawing up five-year and annual plans for industrial development in the territory of the whole country, the republics, districts of the Federation. In accordance with the federal law of 16 September 2003 in the Russian Federation "on the general principles of the organization of local self-government in the Russian Federation" issues of the use of industrial lands are resolved only with the consent of local self-government bodies. Currently, the planning of land use and its protection is carried out in accordance with the law of July 13, 2015 № 7 "on Environmental Protection", the Land Code of the Russian Federation and the industrial legislation. The Ministry of economic development of Russia is the organizer of the socio-economic development forecast of the Russian Federation. The organization of forecasting and planning will be assisted by councils that coordinate their activities in various sectors for the use of land resources. Their composition is approved by the government of the Russian Federation. The Council coordinates the actions of federal and regional executive bodies (fig 1).

It should be noted that in the implementation of state programs aimed at changing the architectural appearance of territories in many developed countries, great attention is paid to the Prevention of cases of illegal seizure of land parcels for state and public needs. For example, in the legislation of Russia, Belarus, Kazakhstan, Georgia and a number of other countries, there are rules on the liability of officials for damage to

property due to non-compliance with the types of compensation for the seizure or confiscation of land parcels or for the damage to property caused by their failure to give them on time.



**Figure 1. Principles of forecasting in the Russian Federation**

The availability of land resources for humanity amounted to 13,4 billion hectare the world that makes up is determined by the land fund. The most valuable arable land is only 11% of the world's land fund, the corresponding figures for meadows and pastures are 26%. The structure of the planet's land fund is constantly changing under the influence of two anti-aging processes. One of them is the struggle of mankind for the expansion of subsistence and agricultural land (increasing the fertility of land, land reclamation, drainage, irrigation, development of coastal areas of the seas); the second is the exit from agricultural turn over as a result of erosion, desertification, industrial and transport development, open mining, swamp, salinity. The second process continues at a faster pace. Therefore, the main problem of the World Land Fund is the degradation of agricultural

land, as a result of which there is a significant decrease in per capita arable land.

The essence of land reform is largely determined by what aspects it affects and changes in the nature of land relations, as well as to what extent it itself.

Considering the fact that the earth performs many functions as a resource, its management and methods, which cover organizational, legal, institutional, investment, structural, socio-economic, nature protection, technological, environmental and other aspects, also necessitate the diversity of the corresponding. From this point of view, the determination of the strategy of land reform and its successful implementation are required to be recognized and resolved in the conditions of our republic as one of the most urgent and priority tasks in the future. This, in turn, is aimed at creating a modern printsipial new system, in which land use is not only regulated by the state, but also takes into account market requirements, the peculiarities of various forms of ownership and economic conduct.

Land use planning is carried out in order to improve the distribution of land in accordance with the prospects for economic development, improve and determine the organization of the territory.

In the preparation of a scientific article, theoretical research is considered a priority.

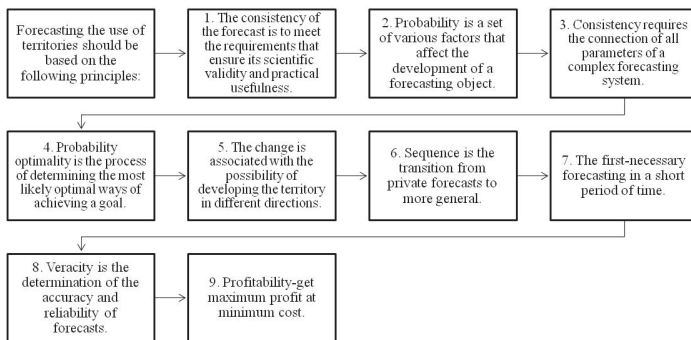
The land fund is the total land resources area of the country. The regions and districts of the Republic of Uzbekistan have different regions, climatic, relief and soil conditions according to their location. In this case, the determination of the correct, scientifically based position of economic sectors in these regions and districts, the correct planning of the prospects for the yield of the main crops, and on this basis, the

further development of agriculture is based on unconditional land data.

The general scheme for the management of diversification of the use of the district land fund is drawn up for a long period of time. The general scheme includes the solution of the largest socio-economic, scientific and technical tasks for the organization of rational and effective use and protection of land resources of zones, borders, regions and districts. Forecast indicators of diversification of the use of the district land fund should be indicated in the “General scheme of diversification of the District Land Fund”. One of the main tasks of the main scheme is the forecasting of the desired areas in the prospect of socio-economic sectors (fig 2., fig 3).

It is necessary to plan any activities carried out for the purpose of regulating the diversification from the land fund on the scale of the district (city) on the lower tier and take into account the peculiarity of the district territory as the main factor. The main goal of diversification of the district's land fund is the development of the district, increasing the attractiveness of innovation, ensuring employment of the population.

The following figure 5 lists a number of factors that can affect the decisions taken at the scale of the administrative district.



**Figure 2. Principles of forecasting the use of Districts**

Today, in our country, the hidden market of land buying and selling, corruption, non-compliance with the norms of construction is gaining momentum, newly built houses are collapsing, less than half of the displaced population received compensation. In order not to go to the prospect with such a heavy inheritance, it is necessary to put a logical point, taking into account the omillarni (fig. 5), which affects the decision-making on land use in the administrative regions.

In order to strengthen the confidence of the population in the future, it is necessary to strictly regulate the following practical processes on the basis of normative documents (fig. 6).

The forecast indicators of the diversification of the use of the district land fund should be indicated in the “General scheme of the diversification of the District Land Fund” (fig 3). One of the main tasks of the main scheme is the forecasting of the desired areas in the prospect of socio-economic sectors. Here in principle:

- land acquisition;
- smooth deployment of production forces;
- to eliminate the discrepancy between rural and urban;
- improve living conditions of the population;
- in the future, work will be carried out to calculate the required areas.

Both the land user and the state should be interested in preserving and increasing the fertility of land in agriculture. In addition, for the remaining types of land fund, a clear set of procedures should be put into practice so that decisions taken in the future and projects to be implemented are appropriate for implementation with a deep analysis of the state of the land. In addition, it is necessary to ensure that specialists of land management design carry out measures for the placement of industrial facilities and settlements. In the long term, an increase in the population will lead to a

constant increase in demand for food and jobs. The solution of such human issues, of course, requires the rational use of available land resources. As a complex of all the above measures, it is necessary to comprehensively diversify the land fund.

When diversifying the land fund, the following indicators should be taken into account as the main factors:

- indicator of the fertility of the land fund of the district-soil bonitet;;
- the existing export potential of the district (currently, export indicators are high, for establishing the production of competitive products);
- effective use of the available labor resources of the district (in order to increase the level of employment of the population).

The forecast indicators of the diversification of the use of the land fund of the district should be indicated in the “General scheme of the diversification of the land fund of the district”. Forecasting the branches of socio-economic development for the future is one of the main tasks of the general scheme. Any measures taken to regulate the diversification of the land fund should be planned on a district (city) scale in subordination and take into account the specifics of the district territory as the main factor. The main goal of the diversification of the land fund of the district is the development of the district, increasing its innovative attractiveness, ensuring employment of the population. In other words, the land fund and land categories are constantly changing in accordance with the socio-economic requirements of society.

In the diversification of the land fund, it is necessary to take into account the following indicators as the main factor:

- district land fund fertility index – soil bonitation;

-the current export potential of the district (currently the export figure is high for the types of crops, for the establishment of competitive production);

-effective use of available labor resources in the district (for the purpose of raising the level of employment of the population).

The main directions for the future use of land resources are conducted on the basis of scientific and technical materials consists of the following components.

1. Characteristics to the land fund, the order of granting land to landowners and land users, their dynamics, zoning depending on the nature of the Land Fund.

2. Analysis and evaluation of land use based on land category.

3. Calculate the required fields in the economy sectors.

4. Transfer of reserve lands to the calculated agricultural turnover.

5. Increase the level of intensive use of land; transformational, increase soil fertility, improve land ownership weight.

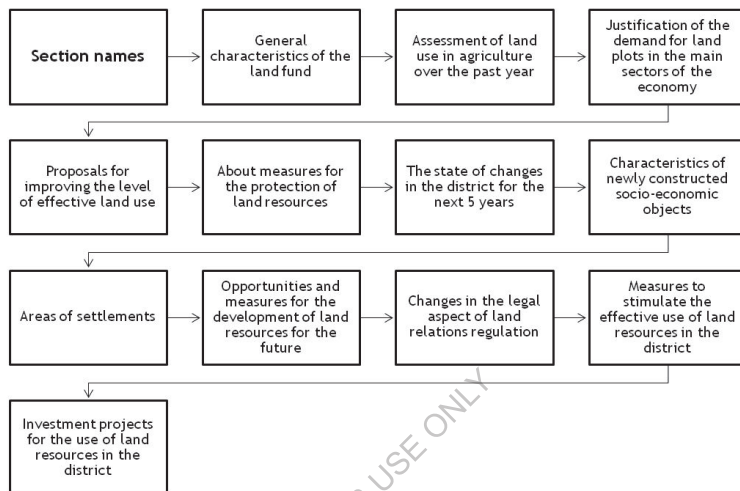
6. Protection and improvement of land resources improvement of land reclamation conservation from erosion protection of territories and organization of cultural landscape (landscape).

7. Territorial problems of land protection and rational use.

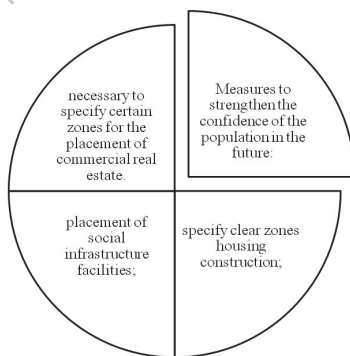
8. Efficiency and implementation of the envisaged (issue) task.

It is necessary to plan any activities carried out for the purpose of regulating the diversification from the land fund on the scale of the district (city) on the lower tier and take into account the peculiarity of the district territory as the main factor. The main goal of diversification of the district's land fund is the development of the district, increasing the attractiveness of innovation, ensuring employment of the population. The land fund and the land categories are constantly changing according to the socio-economic

requirements of society. In the figure 7, the cases mentioned above are listed. As a result of these cases, the process of diversification of land resources use is carried out (fig. 8).

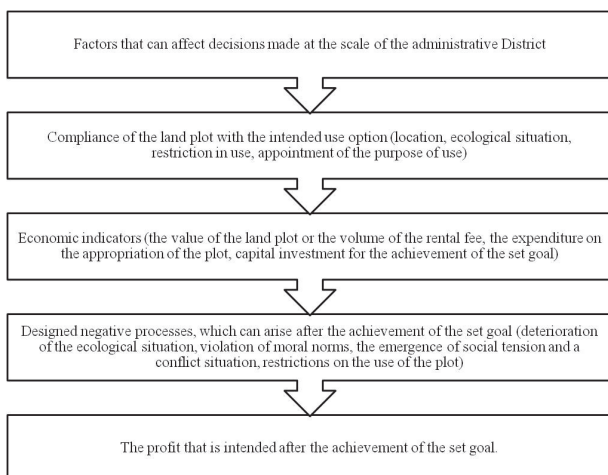


**Fig 3. The composition of the general scheme for the diversification of the land fund of the district**

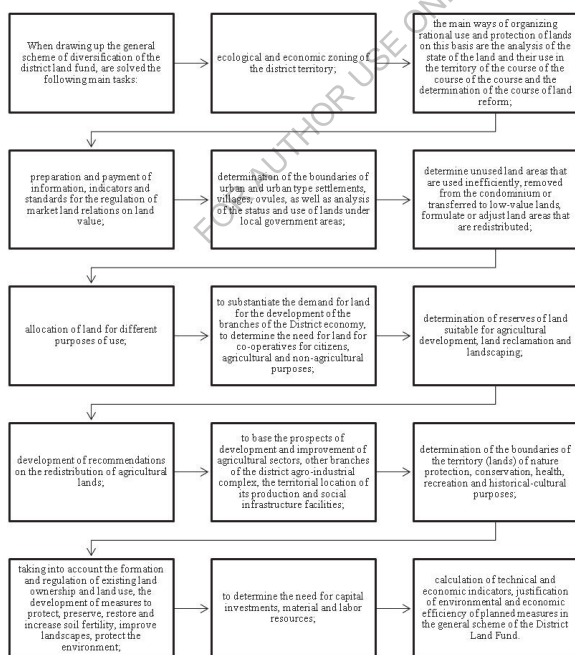


**Figure 4. Measures**

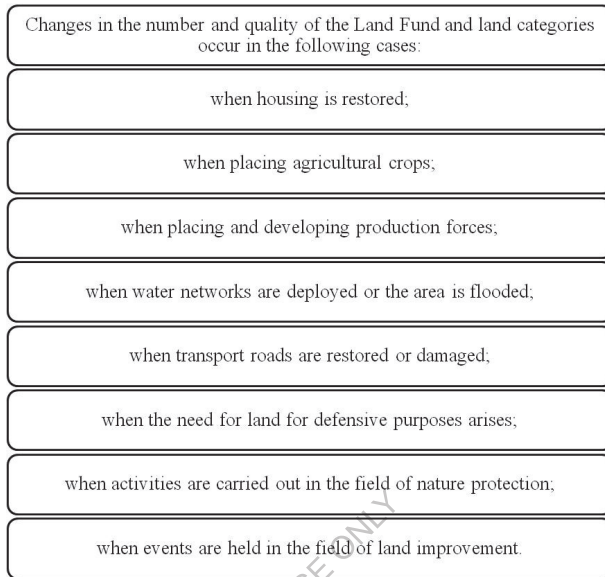




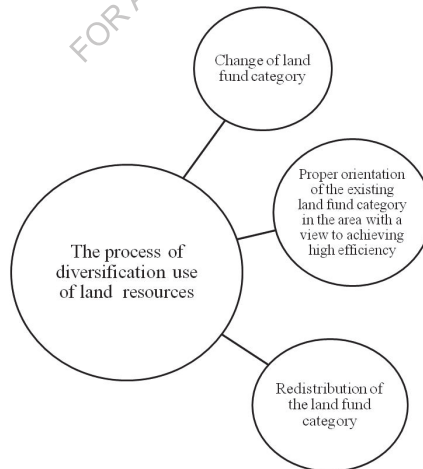
**Figure5. Factors affecting**



**Figure 6. The main tasks that will be solved when drawing up the General scheme of diversification of the use of the District Land Fund**



**Figure 7. Changes in the categories of the Land Fund in terms of number and quality**



**Figure 8. The process of diversification use of land resources**

One of the important factors in the diversification of the district area is the rise in economic indicators. The district economic system is a complex regional system that has a certain spatial dimension and is considered to be a complex one. It includes the economic system of the district: production and labor potential, the effective location of the productive forces, the standard of living and quality of life of the population, the activities of local government bodies. The district economic system has a complex structure and develops in uncertainty and diversity.

The total land area on the administrative border of the Altyaryk district of Ferghana region, which is the object of the study, is 63088 hectares. The total land area of the Altyaryk district is 40090 hectares. In the Altyaryk district there are irrigated lands to 23092.

**Table 2**  
**On average points of land use bonus of agricultural enterprises of Altyaryk district**

№	District name	1991-1997 years	Since 1999	Since 2011
1	<b>Altyaryk district</b>	59	52	50
	By region	66	56	56

In the Altyaryk district there are land plots for 1 January 2020 year to 4729. The establishment of farmland lands, the provision of fields for gardening to citizens is one of the important aspects of land reform.

The analysis of land use situation with the study of the growth rate of demand for land by land categories for the next 10 years is presented in Table 3. The analysis of land use situation with the study of the growth rate of demand by land use categories is presented in Table 3.

**Table 3**  
**The growth rate of the change of the district land fund by categories**

№	Land categories	2010 years		2013 years		2016 years		2020 years	
		Area, hectars	On account of %	Area, hectars	On account of %	Area, hectars	On account of %	Area, hectars	On account of %

			compar ed to the total		compar ed to the total		compar ed to the total		compar ed to the total
1	Land of agricultural enterprises	1919 5	47,88	1919 5	47,88	1912 0	47,7	1912 2	47,7
2	Land where the population lives	4710	11,75	4710	11,75	4710	11,75	4729	11,8
3	Land for industrial, transport, communications and defense purposes	2750	6,86	2763	6,89	2770	6,9	2788	6,95
4	Protection of nature health, recreation Tourism	24	0,06	27	0,07	29	0,07	29	0,07
5	Lands intended for historical and cultural purposes	40	0,1	40	0,1	40	0,1	40	0,1
6	Forest fund land	1155	2,88	1157	2,89	1159	2,89	1159	2,89
7	Land of the water foundation	1784	4,45	1785	4,45	1786	4,45	1786	4,45
8	Reserve lands	1043 2	26,02	1041 3	26	1047 6	26,13	1043 7	26,03
Total		4009 0	100	4009 0	100	4009 0	100	4009 0	100

The demand for land in the population of Altyaryk district is very high. In the northern part of the district, 23 thousand hectares of land belonging to the administrative district are attached to the Central Ferghana. And in the management of the district authorities there is an area of 40090 hectares. It would be appropriate to place projects on fruit vegetable, pistachio-almond cluster, fruit and vegetable processing plant, solar power station, population punk in the Altyaryk district lands of the

Central Ferghana. The projects for creating land for these projects will be presented below.

Also, the appearance of the future 2030-th year of the land fund is expressed in the schematic card of the district land fund. In order to increase the share of industry in GDP, We propose to master the lands around the territory of Zafarabad gathering of rural citizens, to restore the modern population. Also, agricultural lands offer the use of drip irrigation technology, the restoration of solar and wind power stations while the population is 50 km away from the region of residence.

On the basis of the acquisition, exchange (transformation) of lands related to agriculture at the disposal of agricultural enterprises, the amount of lands to be appropriated is determined and obtained. Once the possibility of appropriated lands is determined, the nature of its use is determined.

**Table 4**

**Description of lands where it is possible to master the prospect, hectares**

№	Name of land resources capable of mastering	Total, hectares	It is mastered for the following purposes		
			Arable land	Perennial plantations	Hayfields
1.	Land of agricultural enterprises	4494	-	3000	-
2.	Land where the population lives	420	-	20	-
3.	Land for industrial, transport, communications and defense purposes	463	-	13	-
4.	Protection of nature Health, Recreation Tourism, Lands intended for historical and cultural purposes	31	-	31	-
5.	Forest Fund land	1114	-	274	-
6.	Land of the water Foundation	67	-	-	-
7.	Reserve lands	-	-	-	-

Total:	6589	-	3338
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There are different methods of utilisation of land by appropriation and distribution in agriculture, and each of these methods is described in Table 5.

**Table 5**

**Reserve lands by the methods of appropriation, hectares**

№	Sources of opportunity	Total area of land reserve in capacity	Including on the methods of mastering					
			Hydrotechnical melioration (Watering)	to be carried out cultural technical work	Reclamation		Soil spill	To flatten
					technical	biological		
1.	Land of agricultural enterprises	4494	50	4354	30	40	-	20
2.	Land where the population lives	420		420	-	-	-	-
3.	Land for industrial, transport, communications and defense purposes	463	-	463	-	-	-	-
4.	Protection of nature, health, recreation, tourism, Lands intended for historical and cultural purposes	31	-	31	-	-	-	-
5.	Forest fund land	1114	18	665	274	112	34	11
6.	Land of the water Foundation	67	-	55	-	-	-	12
7.	Reserve lands	-	-	-	-	-	-	-
	Total:	6589	68	5988	304	152	34	43

The scope and methods of land acquisition are agreed upon by the top managers of the organization. The land areas to be mastered are determined on the map of the land that is currently in use, and Table 6, which characterizes the lands that are possible to be mastered by agricultural enterprises, is drawn up.

**Table 6**

### Land opportunities for agricultural enterprises

Name of farms	Total appropriated land, hectares	Including		
		Land where the melioration situation is improving	Pastures	Other lands
Grape clusters	3000	-	200	2800
Pistachio-almond cluster	3250	-	-	3250
Cotton cluster	6500	70	-	6430
Food industry manufacturers	80	-	30	80
Cherry-growing clusters	1000	-	-	1000

Land appropriation in capacity is indicated in Table 6, in turn, the change in the land composition of the district agricultural enterprises. According to the calculations of the increase in the population of the district in Table 7, to be restored are given the calculations of the population punk areas that need.

**Table 7**  
**Distribution of population by land plots in Altyaryk district**  
**(forecast figures result to 2030-th year)**

Residents of Altyaryk district (thousand people)	Number of farmland land plots	On average, the area allocated to 1 farm, hectares	Population land area, hectares
1	2	3	4
210,5	35775	0,1325	4740
Forecast indicators			
+35,5 > 38 < +40,5 (forecast result to 2030-th year)	+10500	+0,04	5160

In the sphere of land formation, a map is drawn up that reflects the state of the terrain use in accordance with the approved conditional signs.

We propose to develop and implement the following programs in order to regulate the development of the district territory through the diversification of the land fund:

1. Industrial development programs.

2. Regulation of agricultural development. In this the following sorting methods are used:

- the volume of products in the regions, the regulation of the specialization of agricultural crop areas and regions;

- establishment of social and market infrastructure in the village:

- improvement of land reclamation status of agricultural lands;

- improvement and strengthening of material and technical base of agricultural enterprises, creation of a network of enterprises for the provision of services to production;

- construction of nature protection and hydrotechnical devices;

- financial support of loss-bearing and low-yield agricultural enterprises.

In accordance with the program of deepening economic reforms in agriculture, measures should be taken to continue the processes of formation of the class of owners, farmer farms, peasant farms, cooperations, clusters in the village, increase soil fertility, improve selection and seed production, increase the volumes of agricultural production.

3. The regions are regulated by the effective use of export potential and the predominance of exportable commodities. It is desirable to establish joint ventures in the regions of the district, create targeted programs for attracting foreign investments and create tax, customs, credit incentives for their promotion.

4. Development of transport and communication system. The construction of railways, highways in the regions of the district is an important part of the territorial policy. As a result of this, a favorable environment will be created for the quality of transport links of the regions



with the center, foreign economic relations of the region, districts, entrepreneurship, business development, attraction of foreign investments.

5. Regulation of social development of territories. In the regulation of the social sphere there will be levels of Republican, territorial and local government. State regulation of the social development of the district territory is carried out through territorial programs. Proceeding from the specific socio-economic indicators of each territory, it is expedient if programs are drawn up by professionals of their field.

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## **5-§. Issues of improving the diversification of the use of district land fund from a tax point of view**

When diversifying the use of land resources, it is necessary to create a tax deduction for land use in a clear, simple and in accordance with the requirements of the market economy. Especially considering that the development of territories, improvement of living conditions of the population, the use and suitability of social facilities, transport routes, energy facilities are carried out on the account of local budget revenues, the taxation policy creates the need to be based on market principles.

Tax policy in foreign countries is a scientifically based set of state measures that ensure the national interests of the country in the formation of state revenues. In foreign countries, the specific systems of land tax are determined by established traditions and historical experience. The differences depend on the object, the rates of the land tax and the conditions for collecting taxes.

There are two main types of land tax taking into account the method of taxation of agricultural land:

independent land tax when considering land area and soil fertility;

taxation object as part of the real estate tax on the value of a single real estate object, including land and buildings.

The object of taxation in the levy of land tax in Germany is the land ownership of agricultural enterprises, as well as land plots belonging to legal entities and individuals. The tax rate is usually 1.2%. State enterprises, religious institutions, as well as land plots used for scientific purposes are exempt from land tax.

The peculiarity of developed land relations in Germany is to establish restrictions in order to prevent land speculation. It is forbidden to

sell it at a time interval of 20 years after its purchase. The whole difference in the increase in the price of land sold in relation to the purchase will be in favor of the state, since it is the unprofitable income of the landowner.

The land tax in the Czech Republic consists of taxes on land plots and taxes on buildings. The basis of the tax on agricultural land is the current price of land, which is determined depending on the class of bonds. The tax rate for arable land, arable land and fruit trees is 0.75% of the corresponding land price; for Meadows and pastures, forest and watersheds with intensive fishing - 0.25%; for other regions—0.1 crowns/m, for construction sites — 1 crowns/m. The rate of land tax for construction sites is multiplied by a special coefficient, which differs from 0,3 to 300 (for 4.5 populated areas) (in Prague). Up to 10 hectares of agricultural land, which are sown by the owner, land plots owned by the state and municipal authorities, land plots that are not rented, as well as school, church plots belonging to other state and public organizations, are not subject to taxation. Agricultural land, whose productivity is much lower than in other plots in the area, can be taxed or limited by the introduction of the provision of their use to industrial sectors.

In frantia, there is a tendency to increase local taxation in accordance with the income needs of local authorities, as well as within the framework of the state program of decentralization. From the total amount of property taxes, the land tax is 40%, inheritance and gift taxes are 30%, while other property taxes are 20%. Land tax on construction sites is levied on developed areas. The tax applies to all real estate: buildings, structures, etc. The taxable part is equal to half the cadastral value of the plot. This tax is levied on land owned by the state; buildings located outside the cities and intended for agricultural use are exempted. Undeveloped land tax affects fields, meadows, forests, quarries, marshes, salt marshes and land plots.

Cadastral income, which serves as the basis of the tax, is equal to 80% of the cadastral rental value of the land plot.

The land is taxed as part of the property tax in the following countries. Re-evaluation of real estate objects in the Netherlands is carried out every four years. Subjects of taxation are owners and users of real estate that are subject to taxation at different rates. The rate for the property owner is fixed at 3.5%, for the user-2.8%. In addition, the mechanism for calculating the tax rates for the cost of property is used, the amount of tax that is paid annually to the municipalities. The size of the tariff is set to meet the needs of the local budget for funds. The amount of the tax is equal to the estimated value of the property, divided by the tariff and multiplied by the rate. If the owner is a user of the property at the same time, he will pay both taxes. Objects of taxation are land plots and buildings that are owned or used. The object of taxation can consist of several land plots or buildings. Parts of land plots can serve as an object of taxation. Land under water is exempt from taxation.

Italyada income tax takes into account all-round net income, which consists of income from land ownership, capital and other sources. The income from land ownership, in turn, consists of income from land plots and buildings. The first of them comes from the fact of ownership of land or from the implementation of agricultural activities. The second consists of the income received by the owner directly from the work of the premises and structures and their rental. When calculating the land ownership tax, only those lands that are suitable for agricultural activities are taken into account.

In Sweden there is no independent tax on land, the land is taxed as part of the capital tax. As the accumulated value (capital) increases, the tax burden rate increases: Owners of land with kapitalga up to 400 thousand

crowns are exempt from this tax, For landowners with a capital of 400 thousand to 600 thousand - 2%, For landowners with a capital of 600 thousand to 800 thousand - 4%, For landowners with a capital of 800 thousand to 2 million - 6%, And for landowners with a capital of more than 2 million people— 8%. To calculate the amount of accumulated value (land and real estate is called a tax assessment), it is determined using the prices at the level of 75% of the market value and is re-determined every five years. This is provided for in the country by the legislative body for the purpose of rational use of land, strict legal regulation of land ownership and land use.

The base of the real estate tax in Spain is the cadastral value of real estate objects. Rates are set in the range of 0.3-1.22%, differentiated by local authorities. For an increase in the value of land plots, the tax is applied if the land plot is transferred to another owner. The taxable base is the change in the cadastral value of the land plot for a period from acquisition to sale to another owner. The tax rate varies by City Authority and is usually 16-30%.

Amepuka is the most important local tax property tax in the United States. The tax is levied once a year from individuals and legal entities that have any property. Property types are clearly classified in the legislation. There are two main groups: real estate and personal property. Real estate—buildings built for the purpose of improving land and real estate devices. Taxation of users of agricultural land is based on the calculation of the difference between the profit from agricultural activities and the cost of production.

Different countries use their own approaches in the use of certain factors that determine the profitability of agricultural land. It is important to note that in determining the tax for Lands of this category, the natural

characteristics of lands that are considered differently in different states play a huge role. In general, the level of tax on income from agricultural land depends on its productivity. The above allows us to conclude that the principle of using paid land is universal, regardless of the forms of ownership of land in different countries of the world. Income from land use in foreign countries is calculated through taxes aimed at the removal of land rent. At the same time, the analysis of the taxation of agricultural land in foreign countries shows that due to the great influence of politics and historical traditions on the tax system, there is no ideal model of land tax in all countries. However, property (land) taxes are historically the best established. The share of these taxes in total tax revenues is rapidly changing in developed countries. This means that in Great Britain and Northern Ireland this share is more than 10%, in Belgium, Gresia, Austria, Italy, Luxembourg, Turkey, Finland, Switzerland, Spain does not exceed 1%.

The experience of developed countries shows that when categorizing lands according to the purpose of their use, more attention is paid to the state from the point of view of taxes paid. At present, more than 60% of land tax is not levied in our country. This creates the need for the tax burden to be determined in different values according to the purposes of land use, that is, the types of land, small species, and not depending on the categories of land. Through such an economic method leads to self-assimilation of land, to prevent deterioration of soil fertility, such as land degradation, salinity, erosion of land resources.

Article 51 of the Constitution of the Republic of Uzbekistan defines "Citizens are obliged to pay taxes and local fees established by law". If we analyze the changes in accordance with the new edition of the "tax

code”adopted at the end of 2019 year! The XVI Section of the tax code of the new edition is devoted to land tax.

Payments to the budget for the use of land plots are made in such a way as a land tax or rent payment for land.

The rent payment paid by the Cabinet of Ministers of the Republic of Uzbekistan, the Council of Ministers of the Republic of Karakalpakstan, local government bodies for the leased plots of land shall be equated to the land tax. For legal entities that rent land parcels, the established tax rates, tax deductions, the calculation of the tax, the submission of the tax report and the procedure for payment of the tax are applied to those who pay the land tax from legal entities.

Legal entities pay land tax for plots of land used on the basis of property rights, ownership, use or rental.

Legal entities possessing land plots on the basis of property rights, ownership, use or rental rights, including non-residents of the Republic of Uzbekistan, are recognized as payers of land tax from legal entities (hereinafter referred to as taxpayers in this chapter).

In the case of renting real estate, the lessor is recognized as a taxpayer. Bunda is recognized as the taxpayer of the lessee (lessee) on the objects of financial lease (leasing) granted (received) real estate in accordance with the financial lease (leasing) agreement.

In the case when several legal entities jointly use the land plot, each legal entity is recognized as a taxpayer for its share in the area in which is used the land plot.

The land plots that are in legal entities on the basis of ownership, ownership, use or rental rights are the object of taxation of the land tax that is levied on legal entities (hereinafter referred to as the tax in this chapter). The following land plots are not considered as objects of taxation:

1) lands used by non-profit organizations within the framework of their non-profit activities;

2) Land of general use of population parks, horticulture, viticulture or gardening companies (areas, streets, narrow streets, roads, urban roads, irrigation networks, collages, coastal lands and other similar land of general use);

3) lands occupied by highways in general use;

4) lands used to meet the cultural and household needs of the population and for recreation (trees, parks, sanctuaries, parks, parks, designated areas for the organization of mass rest and tourism of the population, as well as lands occupied by networks);

5) Land of state reserves, Komplex (landscape) order reserves, nature parks, state nature monuments, order reserves (except for order reserves established on hunting farms), natural nurseries, state biosphere reserves, national parks;

6) lands of importance of Health Improvement-plots of land that are given to the relevant institutions and organizations for permanent use and have favorable natural healing factors for the organization of preventive and therapeutic works;

7) lands of recreational importance-land plots assigned to the relevant institutions and organizations for the organization of mass rest and tourism of the population;

8) lands of historical and cultural significance-objects of material cultural heritage granted to relevant institutions and organizations for permanent use, plots of land occupied by memory parks;

9) gidrometeorology and gogogeology departments and lands occupied by posts;



10) lands on the balance sheet of a legal entity and occupied by individually located objects of civil protection and mobilization importance;

11) communal and household lands (burial places, household, construction and other waste collection, recycling and sorting places, as well as waste disposal and sterilization places);

12) land occupied by multi-apartment houses, except for land occupied by real estate objects not intended for living;

13) Water Fund;

14) reserves.

If the land plots specified in the second part of this article are used for the conduct of economic activities, they are considered an object of taxation in the order established by this chapter.

The following is the tax base:

on lands not intended for agriculture — the total area of the land plot not intended for agriculture, with the deduction of the areas of land plots not subject to taxation in accordance with the second part of Article 428 of this code;

on lands intended for agriculture — the normative value of land plots determined in accordance with the legislation, provided that the taxable land plots are deducted in accordance with the second part of Article 428 of this code.

If the right of ownership, possession, use or lease to land plots has passed to the taxpayer during the year, the tax base is calculated from the month after the occurrence of the right to land plots. In the event that the area of the land plot is reduced, the tax base will be reduced from the month in which the land plot.

In the event that a legal entity has the right to a tax deduction, the tax base will be reduced from the month in which this right arises. In case of cancellation of the right to a tax deduction, the tax base is calculated (multiplied) from the month after the termination of this right.

When the taxpayer carries out activities not provided for by the tax payment, the tax base is determined on the basis of separate accounting on the taxable and non-taxable land plot. In the absence of the possibility of separate accounting, the tax base is determined based on the share of the total net proceeds from the activities provided for in the payment of taxes.

From renewable sources, energy producers are exempt from tax for a period of ten years from the moment of their launch on the land plots occupied by the equipment of renewable energy sources (nominal capacity 0,1 MW and more).

In the sentence of non-taxable land plots include the following lands:

lands occupied by objects of culture, education, health (except for lands occupied by sanatorium-resort facilities located in tourist zones) and Social Security;

sports and physical education-health complexes, training bases and children-lands occupied by health centers;

city power lines and Metropolitan lines, including public stations and Metropolitan lines, as well as the lands occupied by their facilities;

water supply and sewerage facilities of population punches (main water pipes, water networks, sewerage collars and their facilities, pumping stations, water intake and treatment facilities, observation wells and ducers in water and sewerage networks, minarets that generate water pressure, as well as lands occupied by similar structures);

the lands occupied by the main heat routes, including pump (multiplexer, reducer, mixer, drain), hot water supply heat counting and control devices, heaters, circulation pumps and similar structures;

covered forest lands occupied by Woodlands. Ithota forest woodpeckers include the following in the sentence: forbidden zones of forests that pass along the banks of rivers, lakes, reservoirs and other water bodies; forbidden zones of forests that protect the places where valuable fish that Hunt ovidırık radiate; forests that protect from erosion; ithota regions where forests are washed by railways and highways; forests in the steppe and steppe zones; urban forests; forests around the landscaped zones of cities, other population punks and industrial centers; forests in the zones of sanitary protection of water supply sources; forests in the Tegra of the resort sanitary protection of natural areas; forests of particular value; forests of scientific or historical significance;

for a period of five years from the beginning of the month when water — saving irrigation technologies were introduced-the lands on which water-saving irrigation technologies were introduced (drip, rain, discrete and other). This privilege is given on the basis of the conclusion of the competent authority in the field of water use and water consumption. If water-saving irrigation technologies have been used or disassembled for a period of five years from the beginning of the month in which they were introduced, the tax deduction shall be canceled with the restoration of the obligations for the payment of the tax for the entire tax period;

new lands for agricultural purposes-in accordance with the project approved by the competent authority, within five years from the time of their appropriation and from the time of their appropriation;

land reclamation works are carried out in accordance with the project approved by the competent authority — for a period of five years from the start of work;

the newly restored gardens, vineyards and lands occupied by tuteurs are for a period of three years, regardless of whether the trees are used to plant agricultural crops from among the range. The calculation of the tax exemption period for new seedlings planted in autumn begins from 1 January of the next year, and for seedlings planted in spring begins from 1 January of the current tax period;

lands of agricultural importance, which are used for scientific and educational purposes directly by scientific organizations, research organizations in the field of Agriculture and forestry, as well as experimental and educational-experimental farms owned by educational institutions, and lands of the forest fund. In accordance with this paragraph, crops and plots of land occupied by trees used for scientific experiments, experimental works, selection of new varieties, as well as for other scientific and educational purposes whose subjects are approved shall be exempt from tax.

This moddada defined tax deduction does not apply to land plots that are not directly used for the specified purpose.

The base tax rate on lands not intended for agriculture is determined in the following amounts in the absolute size for 1 hectare in the section of the territory of the Republic::

The exact amount of tax rates for lands not intended for agriculture is determined in the following order::

The Jokargy Kenges of the Republic of Karakalpakstan and the councils of people's Deputies of the regions, using the reducing and increasing coefficients from 0,5 to 2,0, determine the tax rates for lands not

intended for agriculture on the basis of the basic tax rates established in the first part of this article at the crossroads of districts and cities, depending on their;

the councils of people's Deputies of districts and cities shall introduce the reducing and increasing coefficients from 0.7 to 3,0 at the tax rates established in Paragraph 2 of the second paragraph of this article, and the base tax rates established in the first part of this article for the city of Tashkent at the more, mass, neighborhood, puddles located in their

Tax rates for the subsequent tax period by the councils of people's Deputies of districts and cities annually submit to the tax authorities at the location of land plots not intended for Agriculture until 31 December of the current tax period. The tax authorities at the place where the land plot is located must deliver these tax rates to taxpayers within five days for information.

Tax rates for agricultural lands are determined in the amount of 0,95 percent in relation to the normative value of agricultural crops.

The following applies to the tax rate 0,25 coefficient for the occupied land plots:

land owned by legal entities whose sole participants are public associations of persons with disabilities and whose total number of employees is at least 50 percent of the total number of persons with disabilities, as well as the fund of remuneration for the work of persons with disabilities is at least 50 percent of the total fund of remuneration for work;

the lands occupied by power transmission lines, their substations and facilities;

lands occupied by public land lines of communication (air and cable lines of communication, traffic lines and traffic lines, underground cable

lines, signalling and immobilizing them, land lines of communication, cable telephone sewerage, ground and underground maintenance-free land lines, distribution cabinets, ground connection contour boxes and other communication facilities);

railways in general use, including ground elevators, artificial structures, Line-Road buildings, railway connection and power supply devices, structures and Road devices, as well as qualifying areas, railway enterprises, institutions and organizations in accordance with the established procedure for permanent or temporary use of the lands owned by the protected Woodlands;

main oil and gas pipelines, including compressor, pump stations, fire and accident stations, cathodic protection of pipes with their connection to the network, pipe cleaning devices and similar structures occupied lands;

the areas occupied by aircraft flying and landing areas, on-site management pavements and parking spaces, Radionavigation and electric lighting equipment of Civil Aviation Airports;

Lands allocated for the construction of objects included in the state programs for the development of the Republic of Uzbekistan-during the normative period of construction;

the lands occupied by the objects adopted by the Cabinet of Ministers of the Republic of Uzbekistan on their placement in the conservation — during their conservation.

The fifth part of this article applies to land plots allocated to legal entities in accordance with the established procedure.

In the event that the quality of agricultural land has deteriorated (bonitet Bali has decreased) due to the fault of the landowner, landowner, land user or tenant, the tax will be paid by legal entities on the basis of the bonitent points available until the quality of the land has deteriorated.

In the event that the quality of agricultural land is improved (when Bon Bali Bali is increased), the tax is paid on the normative value of agricultural land, without recalculation in the periods when the agrotechnical activities are completed, arising from the new bonitet honey from the beginning of the year after the year in which the bonitirovka was transferred by legal entities.

The tax on agricultural lands, which is located at the administrative borders of cities and towns, is paid in double the amount of the tax rates established for agricultural lands.

For plots of land occupied by unfinished objects of construction, the tax is paid at double tax rates, if the legislation does not provide for a different procedure.

Measures of influence can be applied by determining the tax rates imposed by the legislation in relation to the land plots in which empty buildings, unused areas, structures not intended for living, unfinished facilities for construction, as well as artificial ponds intended for the cultivation (cultivation) of fish that are not used effectively. Tax benefits are not applied to such land plots.

In the sentence of unfinished construction objects, the objects whose construction has not been completed within the normative period established by the project-estimate documents on this construction object, if the normative period of construction has not been established, the objects whose construction has not been completed within twenty-four months from the date of receipt of the permission of the body authorized

When used without documents from land plots or in volumes larger than those specified in the documents confirming the right to a land plot, the tax rate is determined in the amount of four times the established tax rates.

For lands occupied by mines and quarries located within the administrative boundaries of cities and towns, the tax is paid at the rates established by the councils of people's Deputies of districts and cities, using the coefficient 0,1.

The following land plots are the object of taxation of land tax (hereinafter referred to as the tax in this chapter) levied on individuals:

1) land plots given to the possession of the umrbad, which is left as an inheritance for the maintenance of the peasant farm;

2) land plots given to the possession of the umrbad, which is left as an inheritance for the construction of individual housing;

3) land plots for the maintenance of community gardening, viticulture and gardening, as well as individual and collective garages;

4) the check lands on the service;

5) by inheritance, the right to property, ownership and use, together with housing and buildings, as a result of the donation or acquisition, are also past land plots;

6) plots of land acquired as property in accordance with the procedure established by law;

7) land plots that are used or leased for carrying out entrepreneurial activities.

The land plots occupied by multi-apartment houses will not be an object of taxation, except for those specified in paragraph 7 of the first part of this article and objects of real estate not intended for living in multi-apartment houses.

The area of land plots on the data of the body that carries out the state registration of rights to real estate is a tax base.

The tax base on agricultural lands issued for the maintenance of peasant farms is the normative value of land plots determined in



accordance with the legislation, with a deduction of land plots intended for agricultural purposes, which are not subject to taxation in accordance with the second part of Article 428 of this code.

The tax base on land plots issued on the service is determined on the data of enterprises, institutions and organizations that give land plots to their employees.

From the tax is exempt the following:

1) citizens awarded the titles of "Hero of Uzbekistan", hero of the Soviet Union, hero of Labor, the order of glory of three levels. This privilege is issued on the basis of the certificate of granting the title "hero of Uzbekistan", the reference book of the hero of the Soviet Union and hero of Labor, the book of Orden or the Department of Defense Affairs;

2) War Invalids and participants, as well as persons equated to them, whose scope is determined by the legislation. This privilege is granted on the basis of the relevant certificate of the disabled person (participant) of the war, or on the basis of the reference of the Department of defense affairs or other authorized body, and on the basis of the certificate of the right of the disabled person (participant) to benefits to other disabled persons (participants);

3) persons with disabilities of Group I and II. This privilege is issued on the basis of a pension certificate or a certificate from the medical and labor expert commission;

4) lonely pensioners. It is understood that pensioners living in a separate house together with their single or underage children, or with a disabled child, are lonely pensioners. This privilege is issued on the basis of a pension certificate or a certificate of the district (city) Department of the extra-budgetary Pension Fund under the Ministry of Finance of the

Republic of Uzbekistan, as well as a certificate of the self-governing bodies of citizens;

5) families with many children who have lost their breadwinner. Families with many children, in which one of the parents or parents died, are families with many children who lost their breadwinner for the purpose of taxation. This privilege is granted on the basis of the reference of the district (city) Department of the extra-budgetary Pension Fund under the Ministry of Finance of the Republic of Uzbekistan;

6) citizens who receive benefits for participation in the liquidation of the consequences of an accident in the Chernobyl nuclear power plant (including temporarily sent or sent for a service trip). This privilege is issued on the basis of a certificate of the medical and labor expert commission, a special certificate of a person with a disability, a certificate of the participant of the liquidation of the consequences of an accident in the Chernobyl nuclear power plant, as well as other documents issued by the competent authorities and which will be the basis for granting;

7) persons who use renewable energy sources in residential areas completely disconnected from the current branches of energy resources — for a period of three years from the month in which renewable energy sources are installed. This privilege is granted on the basis of a certificate issued by the energy supply organizations on the use of renewable energy sources with full disconnection from the current branches of energy resources.

The tax benefits established in the first part of this article, except as provided for in paragraph 5, are granted to individuals registered in the body carrying out state registration of the rights to individual housing construction, land plots granted for the conduct of peasant farming. In this case, these tax benefits can be granted only to one land plot at the choice of

the taxpayer, except for persons specified in paragraph 7 of the first part of this article.

These article persons who have received the specified tax benefits independently submit their documents confirming the right to receive tax benefits to the tax authorities on the land where the land plot is located.

At the crossroads of the regions of the Republic, the rates of base tax are determined in the following amounts in absolute size for 1 square meter (except for agricultural lands allocated for the conduct of peasant farming):

The exact amount of tax rates is determined in the following order:

The Jokargy Kenges of the Republic of Karakalpakstan and the councils of people's Deputies of the regions, with the use of reducing and increasing coefficients from 0,5 to 2,0, on the basis of the base tax rates established in the first part of this article, for lands not intended for agriculture, in the district and urban areas, depending on their economic development;

the councils of people's Deputies of districts and cities shall enter into the tax rates established in Paragraph 2 of the second paragraph of this article for the city of Tashkent at the rates of the base tax established in the first part of this article from 0.7 to 3,0 decreasing and increasing coefficients located in their territories in the greater,

Tax rates for the subsequent tax period by the councils of people's Deputies of districts and cities annually submit to the tax authorities at the location of land plots not intended for Agriculture until 31 December of the current tax period.

The tax rate on agricultural lands granted for the maintenance of agricultural production is set at 0,95 percent in relation to the normative value of agricultural crops.

For land plots used in entrepreneurial activity, or for land plots owned by real estate objects that are in the property of individuals, not intended for living, the tax is levied at the rates established for the payment of land tax from individuals to legal entities, and the benefits specified in Article 436 of this code do not apply to them. In the event that an individual or a family enterprise uses the land plot for the production (provision of services) of goods at the same time as the residence in the house in which it is located, the tax shall be paid at a fixed tax rate for individuals.

The tax is paid three times in the case of planting agricultural crops on the farm part of the land plots issued for the construction of individual housing and for the improvement of the dwelling, or in the case of failure to carry out its landscaping.

When using land plots without documents or in volumes greater than those specified in the documents confirming the right to land, the tax rate is determined in the amount of three times the established tax rates.

The land plots granted to individuals for the construction and beautification of individual residences are applied at the fixed rate for the land plots assigned to individual residences.

From the above, it becomes clear that the procedure for calculating and paying land tax for legal entities and individuals, as well as the tax rate of 0,95 percent, established in relation to the normative value is maintained of agricultural crops on agricultural lands.

When diversifying the use of the District Land Fund from a tax point of view, we propose the following::

- The amount of tax for the use of agricultural land (rent) should be determined not in the coefficient 0,95, but in the coefficient 2, as it is indicated in the article of the tax code of the new edition.

The introduction of this coefficient into practice can bring about a discontent among users of agricultural land. The introduction of the proposed coefficient increases the responsibility for maintaining and increasing the fertility status of lands. The fact that agricultural land has been falling in the last 30 years in terms of productivity (points bonus) in the Republic, the increase in land degradation and erosion indicators can lead to negative consequences in the future. In this regard, along with the introduction of the coefficient 2,0, we consider it necessary to introduce an additional correction coefficient from 0,5 to 3,0, in order to increase the fertility rate of the land. Of course, the question of why now the coefficient 0,95 should suddenly rise to 2,0 is natural to arise! This is due to the fact that, in accordance with the normative documents, it is established that the lease for the use of agricultural land will be issued for a period not exceeding 49 years.

I would like to introduce my proposal to divide the land resources available in the current legislation into categories of the land fund (3.3.-table). As a result of the proposal, existing land ownership, lands that are possible to master, in general terms, will be able to increase the accuracy of the Land Fund Account and the local budget receipts and maintain a clear account.

Understanding of the proposed categories of land fund categories;

-irrigated lands - we consider it necessary to have a clear account of the irrigated lands, which are the Gold Fund, to have a clear account of how they are used, because a large part of the Lands of the Republic are exposed to erosion and degradation year by year;

-industrial lands - we consider it necessary to properly plan the economy, to regulate the use of lands for specific and correct

purposes, to maintain a clear quantitative and qualitative account of the lands of the existing industrial zones, taking into account the fact that free economic zones, small economic zones are being created, to account the necessary lands for the implementation of new investment projects;

-land intended for Transport and telecommunications purposes- in order to increase investment attractiveness, it is necessary to maintain this category of land on the basis of accuracy and necessary technical calculations;

-lands intended for defensive purposes – we believe that accurate accounting is necessary from a security point of view;

-land intended for the purposes of mass rest-in order to develop tourism, it is necessary to carry out projects of modern resorts, cultural oromgas, to keep a clear quantitative and qualitative account of their existence.

## **6-§. Provision of diversification of the use of the district land fund by giving priority to export products**

The diversification and management of the use of Land Fund necessitates the revision of land distribution in the use of single property potential. The choice of important areas of effective use of land property potential is a complex process, depending on the conditions and factors that determine the development of production processes in the network and within the network. In the effective implementation of the diversification of the land fund, the most pressing problems of the district's territory, according to its essence and function, will be solved. The main of them are the following:

1. Continuous improvement of this process as a result of the study and analysis of the legislation for the development of land relations.
2. To create the most favorable conditions based on the scientific and methodological aspect of the location of the production forces for the current period and prospects.
3. Provision of distribution by Land Fund, land categories, socio-economic sectors, land users and land types in proportion taking into account the period and climatic conditions.
4. Ensure the continuous economic growth of land resources extended Reproduction Development and soil fertility.
5. To create an economic and environmental basis for effective use of each land plot.

Let's analyze the experience of one of the developed countries Holland in the field of Agriculture! In the Netherlands, cadastre is maintained by the cadastral service, which is involved in updating and

maintaining land borders, planning the use of new land and creating, updating and producing large-scale maps.

The Netherlands is a farmer on its territory of 1 million hectares, exporting about 102 billion dollars of agricultural products. The secret of Holland's success in agriculture can be explained by the unity of the state and the two, who freely support the novasians, who support them in their work. The Netherlands does not have favorable conditions, resources for conducting agricultural activities. With her half a million hectares of land, Holland is ranked second in the world in terms of Agricultural Products Expo. In the first place-the USA, its land area is 270 times larger than that of the Dutch. The country, which is only 1600 km away from the Arctic Circle, is now a pioneer in the world on a hot-tasting product expo, such as tomatoes. In addition, the country also ranks first in the world in terms of onions and potato Expos. In general, the second place in the world in terms of vegetable Expos. In the world of seed trade, one third of the contracts are concluded in the Netherlands. All this is the work that is being done there in half a million hectares. In 2018, the Dutch gross domestic product amounted to 53106 dollars per person. 12th place in the countries of the world. Like many other countries in Europe after the Second World War, the situation was severe in Holland. For example, 60 percent of the transportation system was out of work. A billion dollars allocated as aid to the country after the war were first spent to stabilize the financial situation. And the renunciation of the colonies brought benefits, not harm to the state – the state drew all its attention to its problems. Before the war, when the Netherlands was mainly engaged in trade, now began to produce products. The period from 1950 to 1970 year is called the "Golden Age" of the Dutch economy. In 1950, the gross domestic product amounted to about 5 thousand dollars per person, while by 1973 the figure exceeded 13,5



thousand dollars. The leading sphere of the country's economy is the food industry. 20 years ago in this country, the slogan "to spend twice as much resources, to grow twice as many products" was followed. Farmers have reduced water consumption by 90 percent, while using chemical fertilizers in greenhouses has been completely abandoned. In poultry farming, the use of antibiotics decreased by 60 percent.

Dated 17 June 2019 № PF-5742 was adopted the decree of the president of the Republic of Uzbekistan "On measures for effective use of land and water resources in agriculture".

In accordance with the decree, the system for granting privileges to agricultural commodity producers will be created for the use of irrigated and introduced into use, which has left its use, as well as for the introduction of the technology of land reclamation, productivity and water supply improvement of the forest fund.

State guarantees are given to business entities that have entered into use under the terms of an investment agreement or a public-private partnership for the purpose of introducing into use lalmi, yaylov and other lands intended for agriculture, have repaired unsuitable water wells, irrigation pumps, irrigation and melioration networks or have restored them.

The automated single system of multi-purpose land information in the conduct of state land cadastre through the attraction of grant funds of international financial institutions and investment projects – yergeoportal.uz will be launched.

In 2020-2030, the concept of Water Economy Development was developed, the strategy of Water Resource Management and irrigation sector development will be introduced.

Wide application of drip, rain and other water-saving technologies in irrigation of agricultural crops, in this regard, the mechanism of stimulation of landowners and water consumers is introduced.

The state program on the development of irrigation for 2020-2022 years and the improvement of the melioration of irrigated lands is thoroughly developed and approved.

As a result of deterioration of irrigation and melioration situation in the Republic for years step-by-step re-use of the lands that have ceased to be used, effective use of underground water resources, introduction of water-saving technologies reduction of water loss by reconstruction of internal irrigation networks, also, with the involvement of international financial institutions in order to ensure the participation of potential investors in this work as a result of the experiment, in 2019, the experience of implementing the concept of effective use of land and water resources in agriculture in the Pap and Mingbulak districts of Namangan region will be created. On the basis of the results of the experiment until November 1, 2019 to the Cabinet of Ministers of the Republic of Uzbekistan to implement the experience of Conception in other regions, in particular, the draft government decree, which provides for the specific conditions of the public-private partnership in the field of land and water use, additional benefits, separate preferential lines of credit, will be developed as well as the procedure for the use of land and water included in the use.

For information, currently, more than 20 million hectares of land are used in agriculture, including 3.2 million hectares of irrigated land, and the necessary raw materials for food and economic sectors are grown for the needs of the population. During 2008-2017, water supply of more than 1.7 million hectares of irrigated areas and improvement of Reclamation condition of 2.5 million hectares of areas were achieved. However, the

water scarcity observed in davriy as a result of global climate change in recent years and the fact that a major part of the domestic irrigation networks has been depleted has led to the deterioration of the meliorative status of irrigated crop land and the fact that it has been out of use for years.

Ensuring the execution of the Decree of the President of the Republic of Uzbekistan № PD-5853 “On approval of the strategy of development of Agriculture of the Republic of Uzbekistan for 2020-2030 years” on October 23, 2019, step-by-step reduction of the size of the state order, including the introduction of market principles that ensure free competition in the cultivation, purchase and sale of cotton raw materials, in this direction, in order to increase the profitability of farmer farms and attract investments in the agricultural sector On March 6, 2020, the president of the Republic of Uzbekistan adopted the resolution № PP-4633 "on measures for the broad introduction of market principles in the field of cotton". According to him, first, from the harvest in 2020 year:

- the state abolished the practice of establishing a plan for the production and sale of cotton raw materials;
- the practice of determining the purchase price of cotton raw materials has been abandoned;
- \* farmers of cotton raw materials were given the right to free choice of zoned varieties;
- \* the certified seed delivery system is maintained and gradually entrusted to seed clusters and elite seed farms, cotton textile clusters within the Seed Development Center.

Secondly, in regions where cotton-textile clusters are not established, voluntary cooperation of farmer Farms is organized with the participation of cotton-cleaning enterprises.

The main tasks of cooperation:

\* Organization of joint use of machinery, equipment, vehicles, cotton cleaning plants by members of the cooperative;

\* provide members of the cooperative with agricultural equipment, side-lubricants, fertilizers, seeds, as well as chemical protection;

\* Organization of preparation, transportation, storage, processing and sales of manufactured products;

• providing agrotechnics, accounting, consulting, mediation and other services to the members of the rural management associations.

Thirdly, a new mechanism for crediting the cultivation and processing of cotton raw materials has been introduced.

Since March 15, 2020 year:

a) to finance the cost of cultivation of cotton raw materials, cotton is grown by commercial banks for a period of up to 12 months from the account of savings under the Ministry of Finance when financing up to 50 percent of its total value, 8% per annum, when financing in the amount of up to 60 percent, loans began to be issued at a rate of no more than 10% per annum (of which the bank margin was 2%).

*In this:*

- \* the borrowers freely use the loan funds due to agrotechnical activities and voluntarily choose the suppliers of material resources;
- • the non-refundable part of the loan funds allocated to finance the cost of cultivation of cotton raw materials will be re-formalized as a commercial loan;

b) commercial banks will allocate commercial credits for cotton harvesting and final settlement for a period of up to 12 months for the purchase of cotton raw materials grown.

*In this:*

- part of the interest rate on commercial loans allocated in national currency, exceeding the basic rate of the central bank, but not more than 10% of the punk;

- up to 30 percent of the interest rate set by commercial banks on loans in foreign currency, but not more than 3% of the amount is compensated from the account of the state fund for support of entrepreneurial activity.

From the fourth, measures are taken to end the JSC "Uzpakhtasanoat".

From the fifth,

- • As a result of the global market price analysis, the practice of introducing corrections to this price is introduced every quarter, following the announcement of the expected (indicative) prices for the crop next year, as well as the change in prices in the markets, up to 1 December every year;
- • in order to ensure that cotton growers receive income, it is ensured that the recommended amount of the right to harvest 1 kg of cotton raw materials, which were manually harvested before the cotton harvest season, is announced in the media.

Cotton fiber is freely sold at the initial price of birja at the Republican Commodity Exchange, the in this exchange is canceled by putting a discount of 10% on the initial price formation.

From sixth, the cotton fiber is freely sold at the initial price of birja at the Republican Commodity Exchange, the in this exchange is canceled to put a discount of 10% on the initial price formation.

Also, on March 6, 2020, the President of the Republic of Uzbekistan adopted the resolution № PP-4634 "On measures for the broad introduction of market principles for grain cultivation, purchase and sale".

According to the decision: first of all, it was proposed to specify 2020 million 25 thousand tons for all grain growers for the 2 year yield, with a reduction of up to 2 percent on average.

From the harvest of 2020 year, the practice of determining the plan of grain cultivation by the state will be completely abolished.

The relevant ministries and departments formulate a list of enterprises that demand distribution and storage of grain across regions to be purchased in order to ensure the price stability of grain in the domestic market in 2020 year within a month.

Secondly, from the harvest of 2021 year:

- completely abandon the practice of setting the purchase price by the state to the gallows;
- public procurement is completely abolished and the grain grown is sold to all consumers at a free price either through a single sale or under direct contracts;
- the necessary amount of Grain futures for the implementation of measures to ensure grain price stability can be purchased at free prices on the basis of forwards contracts or through birja sales;
- a certified seed delivery system is maintained in order to provide the farm with quality seeds;
- the global market is expected to announce (indicative) prices in the yield year following the Regional Stock Exchange Price Analysis.

Third, a new mechanism for lending grain cultivation and processing will be introduced.

Out of the four, the implementation of measures to ensure the price stability of grain is entrusted to the Fund and bug'd is put up for sale on the stock exchange by the Fund on the basis of a monthly chart.

Fifth, the Cabinet of Ministers is instructed to set measures for the gradual sale of grain enterprises in the system of “Uzdonmahsulot” JSC to the private sector in 2020-2021 years.

From gold, the Republican Council on the broad introduction of market principles for grain cultivation, procurement and sale will be established.

- The council carries out the following tasks:
- due to the prices formed in the domestic market during the grain harvest period, it determines the price to be purchased and the volume to be purchased;
- Operational consideration of the issue of import of oil on the exchanges of the world market and the countries of the region in a centralized manner (according to the government contracts) at a time when the price of oil is acceptable;
- develops proposals for improvement of food safety management systems.

On May 1, 2020, the decree of the president of the Republic of Uzbekistan № PP-4700 was adopted “On additional measures to ensure food security during the coronavirus pandemic, rational use of available resources, state support of Agriculture”.

According to the decision, the procedure for introducing into the use of lands that have ceased to be used and where there is a reserve of groundwater, allocating them on preferential terms to the population will be introduced for the cultivation of agricultural products.

The district administration has acquired knowledge and skills in the field of Agriculture of land areas included in the use, in the first place, for the maintenance of peasant farms up to 1 hectare in need of social protection and low-income families, as an exception, it rents for a period of up to 10 years or experience-as a test, provided that all expenses are paid in advance to local businesses sells land area up to 5 hectares on the basis of electronic auction for a period of up to 10 years.

Priority shall be given to entrepreneurs who planted the specified types of crops during Land Use, created workplaces, paid rent costs on time, in accordance with the term of land use.

In the Decree:

The fact that the rate of profit tax on the profits of producers of agricultural goods, which meet the conditions provided for in Article 57 of the tax code, obtained from the realization of their own agricultural product produced by them, is set at the rate of 0 percent;

-the average annual residual value of the property, which is on the balance sheet of agricultural enterprises used for the cultivation and storage of agricultural products, as well as for the cultivation of silkworms, should be reduced from the tax base when calculating the tax on the property of legal entities;

-lands for which drip irrigation system is applied – for a period of five years from the beginning of the month when drip irrigation system is introduced, new lands for agricultural purposes – in accordance with the project approved by the competent authority, the exemption from the land tax for a period of three years, regardless of the use of a number of trees for planting agricultural crops, during the period of their cultivation and from the time of their cultivation, for a period of five years, as well as for lands occupied by newly restored gardens, vineyards and mulberrys;



-also, with the decision, a “road map” was approved on the implementation of measures to ensure food security, rational use of available resources, state support for agriculture during the coronavirus pandemic period.

Proceeding from the above, in order to ensure the diversification of the use of the District Land Fund by giving priority to the export-oriented products, we propose the following;

1. Organization of “export trade center” complexes in the territory of the district (in order to assist exporters, growers in the region);

2. To give priority to agricultural lands in the selection of cultivated varieties taking into account the following characteristics of the location of the land plot:

1. Soil condition;
2. Climate;
3. Sizot waters;
4. Technoogen is located in the area or not;
5. Amount of precipitation;
6. Availability and suitability of irrigation networks;
7. Water demand of the crop type;
8. Agrotechnical activities that need to be carried out in relation to the type of cultivated crop
9. The price of the grown product in the previous season;
10. whether or not there is a demand to export.

3. In the process of restoration or placement of production facilities in the territory of the district, in the case of putting unused and state-owned objects into auction or giving them for use (on a lease), it is necessary to ensure that the business plans of the applicants give priority to the ones established for the purpose of creating export-oriented goods.

The above will lead to the fact that the land users in the district will receive additional income, the further penetration of foreign currencies into the territory, the creation of jobs and the increase in number will lead to an increase in the economic indicators of the territory. From the experience of developed countries it is known that the higher the volume of exports than the volume of imports of the country, and the constant increase in this indicator leads to the development of the economy, the Prevention of the state of the purchase of Natural Resources in the country.

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## **7-§. Attract investment to diversify the use of district land fund**

Since the years of independence, the Republic of Uzbekistan has been pursuing a specific path of economic development of the transition to a market economy. In this regard, Uzbekistan is pursuing its own structural investment policy. Structural which are interconnected investment policy consists of investment policies of regions, sectors and enterprises.

Among the main directions of the investment policy implemented in Uzbekistan, it is possible to emphasize the following:

- striving to create legal conditions that are recognized by investors from industrialized countries, corresponding to international standards and conventions for the weight loss involved in investment;

- consistent implementation of the policy of open doors for investors, which will supply the Republic with world-class technologies and help to bring into being the modern structure of the economy;

- assistance in making investments related to production;

- support the country's credit capability;

- to assist in the introduction of investments aimed at solving social and environmental problems in some regions of the country.

Today, there are several forms of attracting foreign investment:

- establishment of additional enterprises through participation in the share;

- Establishment of foreign enterprises in which 100% of property belongs to foreign investors;

- establishment of subsidiaries and branches of large foreign companies and firms;

- conclusion of concession and lease agreements;

- announcement of tenders;

- establishment of Free Economic Zones;
- sale and purchase of financial assets.

Since the economy of the country consists of a whole system consisting of Regions, the provision of development in each of its regions creates the basis for the continuous development of our country. Therefore, investment attractiveness and relative advantages created in the country and its regions play an important role in attracting foreign direct investment. Exactly these factors are given special attention by investors. State regulation of investment activities is carried out in the following ways:

- improvement of the legislative basis of investment activity;
- the application of the tax system of differentiating taxpayers and objects of taxation, tax rates and benefits to them;
- accelerated depreciation of fixed assets;
- setting norms, rules and standards;
- use anti-monopoly measures;
- conduct credit policy and price setting policy;
- to determine the terms of ownership and use of land and other natural resources;
- determination of expertise of investment projects;
- Monitoring the implementation of investment projects included in the investment program of the Republic of Uzbekistan.

In world practice, National and halaro methods of regulating the movement of international capital are used.

One of the important features of the halaro capital vodka process is the active intervention of the state in this process. Bunda state performs the following functions:

- editing;
- hook control;

- encourage.

The role of Free Economic Zones in attracting foreign investment. Free economic zones are such a geographical area in which a preferential tax payment procedure is introduced in relation to the order of economic activity adopted in the country. In other words, in this territory, the interference of the state in economic processes is reduced, and this is part of the National Economic space, and a certain system of preferences is introduced, which is not used in other regions of the country.

The Free Economic Zone (FEZ) is a specially allocated part of the territory of the country where preferential customs, monetary, tax, visa and labor regimes are introduced. As is known from world practice, FEZ is organized to achieve various goals.

First of all, the aim of the organization of the FEZ is to ensure deep integration of the national economy into the process of international division of Labor;

Secondly, FEZ is primarily responsible for the production of import substitution products, the organization of filling the domestic market with high-quality products;

Third, to ensure the integration of Tourism, Culture and sanatorium-spa sectors together with commodity production sectors into the international division of labor in the special organization;

Fourthly application of foreign technologies and national scientific and technical innovations in the production of wheel drive, FEZ;

Fifth, training and training of qualified personnel for developing countries;

From gold, to promote the economic development of a region or sector by establishing special economic zones;

From seventh, in some countries, the free economic zone is considered as a regional method of modernization of the economy.

In world practice, free economic zones are divided into the following types according to the specialization of economic activity: zones of free trade, industrial-production zones, scientific-technological (technoparks, Technopolis), offshore centers, zones (tourist) complex zones specializing in the economic-ecological and narrow sphere.

The organization of the FEZ in Uzbekistan allows to carry out the following important priority tasks in the process of modernization and technological reconstruction of the economy:

- development of territories;
- creation of new jobs;
- development of non-traditional sectors of the economy;
- introduction of scientific works to the production process;
- production and export of competitive products on the basis of attracting foreign investment

At the initiative of the president of the Republic of Uzbekistan 4 free industrial and economic zones were created in 2017.

The large-scale involvement of foreign investment in the national economy is associated with the need to solve the strategic and current tasks of the transition period. The most important of these tasks is the implementation of structural changes in the economy, the strengthening of the country's export potential, modernization of the economy, the creation of high-tech competitive sectors, the involvement of advanced foreign technology know-how and management experience.

Serious changes are taking place in the structure of the network of foreign investments involved in the economy. At the stages of economic liberalization, the share of the industry in the structure of foreign

investment oriented to the economy has a downward trend, while maintaining a leading position. Despite the efforts of the government to develop the agricultural network, the share of agricultural-oriented investment remains at a lower level than the need of the network.

Structural transformation and deepening of the economy in the diversification of land use, fertility indicators of land, the level of employment, the impact of the type of activity on ecology, one of the important factors and directions of increasing the income and quality of life of the population of the territory is in the regions it is necessary to develop specific measures to ensure investment attractiveness and to apply to the real estate.

Investment in the present time, on the one hand, is the source of financing of new projects, on the other hand, acts as a catalyst for positive changes in the general economic situation and plays an important role in the development of many countries. For example, investments can be sources of technological changes in the production process. In addition, new management practices, administration and document management systems, which are widely used and recognized as effective in receiving enterprises, can also be introduced and adapted. Therefore, attracting investments is a strategic goal for the development of any state. Foreign experience of stimulating investment activities can serve as a source of positive changes in the investment sector of the national economy.

Great Britain has one of the most attractive investment regimes among the developed countries of the world. The main factors affecting the decision to invest in a particular country are the market size, political and economic stability and infrastructure development.

The UK investment legislation does not impose any special restrictions on foreign individuals and legal entities to own property located

in the UK. Foreign investors are free to choose where to invest their capital into the country. The country has the Liberal legislation regulating the activities of companies and establishes a clear and very simple system of registering them. At the same time, it is necessary to note the very high level of requirements for companies operating in the financial market of the country, in particular, to ensure transparency of their activities and to provide financial reporting.

With regard to the included investment, it can be said that in the UK in this area for the past 30 years, there is almost no clear regulatory system. At the same time, this position of successive governments is fundamental: according to the leadership of the country, full openness to incoming and outgoing investments is the best policy.

The United Kingdom is the world leader in terms of the number of agreements with foreign countries on the avoidance of double taxation. In addition, investment in the country and companies among aimed at attracting foreign, can distinguish the following (table 8):

- Creation of "free zones" and "business zones";
- programs implemented by regional development agencies;
- preferential conditions for obtaining visas and residence permits for foreign investors;
- diversification of the territorial structure for attracting foreign investment.

**Table 8**

**Mechanisms attracting investments in the UK**

<b>Mechanism</b>	<b>Definition</b>
1. Creation of "free zones" and "entrepreneurial zones"	The "free zone" is defined as a specially designated area in which simplified customs and administrative procedures and preferential tax rates are applied. Currently, there are 5 FEZ in the UK. "Entrepreneurial zone" (EZ) is a zone created with the



	aim of stimulating economic activity and increasing employment of the population. Such regions are distinguished by the fact that the main ones are chronic and with high unemployment and low incomes, due to the peculiarities of the population living in them. There are a total of 35 EZ in the UK.
2. Regional development programs agencies	In order to attract companies from other regions of the country or from abroad, agencies, in particular, carry out programs that provide business real estate to small and medium-sized businesses on preferential terms (so-called soft landing programs). An example of such a program is the program "Hello Manchester", implemented by the agency MIDAS (the city of Manchester). To participate in the program, the company must first meet the criteria classified as MSP, established in the country and registered in the UK. There are no industry restrictions for companies. Under the terms of the program, each company or entrepreneur accepted to participate in it receives up to 12 months of free work space (free desk space). Companies participating in the program, in addition to freelance work, can also be provided with consulting services for finding the most suitable office space, determining the target sales markets and business location, etc.
3. Creation of preferential conditions for obtaining visas and residence permits for foreign investors	At the moment, the UK is providing a three-year "investor" visa (Tier 1 Investor Visa) to foreigners who are investing at least 1 million pounds in government securities. An investor can get a residence permit in the UK within two years after obtaining a visa, with an investment of 10 million. pound sterling, and in three years-with an investment of 5 million. pound sterling.
4. Diversification of the territorial structure for attracting foreign investment	The British government actively promotes British regional centers and high-tech clusters in the international investment environment, they include: Oxford Scientific Valley (Oxford Science Vale), the Sci – Tech Research Center in Deyrsberi and Harvard; Leicester - transport technology MIRA center; Cambridge, East London (Tech City), Manchester, Glasgow, Bristol, Malvern and Sunderland-digital technologies; London-Cambridge – Oxford Biomedical Technology triangle; London-Cambridge-Oxford Biomedical Technology triangle; Sunderland, ellesmer Port, Berneston, Svindon, Sheffield-automotive industry and others.

The UK trade and Investment Authority (UKTIA) is the main UK executive responsible for attracting foreign investment to the country, as well as promoting British exports to foreign markets. UKTIA works to encourage investment both in the state and abroad.

At the local level, UKTIA also works with Local Enterprise Partnerships, for whose role:

- to prepare information about the existing investment opportunities in the region and the comparative advantages of the region at the national and international level, to use the knowledge of the local market;

- support UKTIA when working with administrative procedures at the local level (planning, property search, municipal infrastructure;

- support and development of relations with existing foreign investors in the region.

In terms of working with the included investments, it is worth noting that in the UK there are no specialized state organization that regulates or stimulates the included investments, as well as specially created MoU for the development of investment activities of British companies abroad. In this regard, companies are given complete freedom to choose the location and scope of their capital.

The main work of the UK Government on attracting foreign companies and investors to the country is carried out to improve the investment climate in the country and create a favorable business environment for organization, business development and innovation. These measures include: reducing the bureaucratic pressure on businesses, simplifying business registration procedures, reducing taxes, and introducing special benefits.

Another example of successful investment promotion is China. Since the beginning of economic reforms in 1978, China has pursued a policy of encouraging foreign investment in the national economy.

Increasing foreign investment and increasing the effectiveness of their use will be considered by the Chinese leadership as a priority objective. Achieving it should help to solve economic problems such as the development of the economy in conditions of limited domestic funds, the transition of the national economy to market relations. Modernization of the economy through the introduction of modern equipment and technologies, integration of the economy into the world economy, increasing the standard of living and employment.

International bilateral and multilateral agreements, which are towards China in the mode of foreign investment, play an important role. To these, in the first place, :

- bilateral agreements on mutual protection and promotion of investments;
- bilateral agreements on avoidance of double taxation with respect to taxes on income.

In China, the attraction and use of foreign capital is regulated, including at the industrial level. The joint document of the Ministry of trade and state development and reforms of China, which should primarily focus on the rules adopted in 2004 in this regard – "catalog of industry-guidelines for Foreign Investment" (Guide to the foreign investment industry-catalog of industry), which is currently changed on October 31, 2007, the activity Directory is divided into three parts in structural terms: marked; networks in which foreign investments are encouraged.

The Chinese government successfully regulated investment flows at the regional level, giving the local authorities great powers. Within the

framework of the general investment policy, the central authority shall determine only those areas in which investments should be directed and implement the selected structural policy.

To attract foreign capital, many benefits have been developed: "tax holidays" and benefits, preferential import tariffs. For example, a special tax regime and exemption from tax duties were introduced for enterprises located in special economic zones on the coast and areas of Hong Kong and Macau, and at the beginning of the 90s these privileges were transferred to the Yangtze River Delta, Shandong province and the city of Dalian.

Currently, the Chinese government is increasingly attracting domestic foreign capital of the country, providing investors with good conditions, long-term tax exemption, and the possibility of unhindered repatriation of profits. Regional authorities can implement their programs without the special permission of the central authorities to encourage the attraction of foreign capital for the development of the local economy. China's investment legislation is in many respects similar to the legislation of other East Asian countries that adopted it earlier: Japan, South Korea, Singapore and Taiwan. These countries have long been able to use Know-How, increase the competitiveness of national economic sectors and regions and thus become serious competitors in many of the most important commodity and financial markets in the world.

In order to maintain a high level of attraction to the Chinese economy, the Chinese government continues to develop market institutions after joining the WTO and develop new procedures for attracting foreign investors. The IX convocation of the chairman of the State Development Agency of the people's Republic of China, Zeng Peiyan, in his speech at the 2nd session of the JPC, officially announced a new policy on foreign investment.

The report on the attraction of foreign capital says that it is necessary to follow the generally accepted rules and regulations in the world markets:

- complete opening of new channels of financing;
- step-by-step equalization of approaches to foreign and domestic producers;
- attract capital from active multinational corporations;
- optimization of the composition of foreign investments;
- Encourage investments in the central and western regions, the agricultural sector, gidroisulation, transport, energy, raw materials production and Environmental Protection;
- gradual transformation of foreign investment management regime, transition from approval of investment objects to management policy;
- improve the investment climate;
- improving the management of securities, controlling their size and structure;
- deepen the forecasting and planned management of loans, used loans, debts and servicing to them.

Thus, having studied the foreign experience of stimulating investment activity on the example of Great Britain and China, we can draw the following conclusions (table 9).

**Table 9**

**Comparative characteristics of UK and China Investment Policy**

<b>Criteria</b>	<b>United Kingdom</b>	<b>China</b>
1. Investment legislation	Undeveloped	Developed
2. Availability of restrictions	No significant restrictions	There are industrial restrictions
3. The main methods of promotion	- Signing of bilateral agreements; - Creation of "free zones" and "entrepreneurial zones"; - Implementation of the	- Actively attract capital from multinational corporations; - Optimization of the structure of foreign investment;

	<p>program by the Regional Development Agency;</p> <ul style="list-style-type: none"> <li>- Creation of preferential conditions for obtaining visas and residence permits for foreign investors;</li> <li>- Diversification of the territorial structure for attracting foreign investment.</li> </ul>	<ul style="list-style-type: none"> <li>- Promotion of investments in the central and western regions, agriculture, water conservation, transport, energy, mining, environmental protection;</li> <li>- Improved management of securities;</li> <li>- Deep forecasting and planned management of loans, used loans, debts and servicing them.</li> </ul>
4. Development results	Attraction of foreign investment at the end of 2013 12% growth	attraction of foreign investments 5 times increase compared to 2000 in 2013

The analysis of the UK's experience in regulating investment activities allows us to identify a number of characteristics inherent in the policies of many developed countries:

1) active use of large-scale financial benefits due to the constant and high incomes of countries, as well as indirect forms of regulation, in particular, the policy of taxation and depreciation;

2) to enhance the role of regions (local authorities) in the development and implementation of investment policy (investment decision making and implementation);

3) lack of special legislative acts in relation to regulation

in fact, foreign investment, which shows that the national regime is provided for foreign investors;

4) structural adjustment highlighting industry priorities focus on public investment policy;

5) proportional participation of private, mixed and public organizations in relation to the formation of coordination management systems and coordination of their actions;

6) focus on the integrated use of sources of investment financing, both on the accumulation of internal investment resources and the attraction of foreign investors.

As for China, like most developing countries, this country is also on the path of developed countries, it is fading indirect methods. At the same time, there is a practice of using administrative levers and direct participation of the state in the investment process. In addition, in the conditions of a shortage of domestic investment resources, preferential conditions have been created for foreign investors, along with restrictions aimed at protecting the domestic market from external control over property, ensuring employment of the local population and conducting technological experiments. Institutional forms of regulation of investment activity are relatively poorly developed, but competition-selective industrial policy of attracting investments is actively used.

With the law of the Republic of Uzbekistan “on investments and investment activities” adopted on December 25, 2019, the activities related to investment in the country will be regulated.

Diversification of the use of Land Fund This is an educational concept in which the use of land areas in the territory is constantly divided into categories according to the established main purpose, the classification according to socio - economic demand changes. More precisely, the purpose of the use of land resource in a particular region is changing as a result of changes in socio-economic goals. This process does not remain the same. That is a constantly occurring process. As a fundamental solution to the problems of attracting investment in the diversification of the use of district land fund, I propose to carry out the following:

- evaluation of the indicators reflecting the natural and geographical location of the regions, investment attractiveness should be carried out by

determining the income (economic return) from the object of investment funds and the investment risk;

- marketing fundamentals should be correctly defined when determining strategies for land ownership, use, guarantee of rental rights, reserve of available land resources, benefits created for investors, infrastructure status, investment rating of regions, flow of foreign investments, as well as the activity of domestic investments;

- the development of the “annual statistical map” reflecting the socio-economic potential of the district plays an important role in the formation of investment programs in the regions, rational deployment of production forces, zonal policy-making;

- the new methodological approach of increasing the investment attractiveness of the district is considered-the formation of the marketing principle, the development of strategies for maintaining the investment marketing policy should become a priority economic tool for achieving significant results in the revitalization of investment activities;

- the use of image strategy aimed at increasing the region's investment attractiveness, increasing the marketing potential of the region as a promising direction aimed at increasing the attractiveness of the investment environment in the district region is required;

- the main direction of increasing investment attractiveness in the territory of the district should be developed the basis for the development of the investment image;

- it is necessary to develop measures to ensure the accuracy, reliability, timeliness of the obligations imposed on the investor when using land.

The main goals and directions of the management system for the development of ecotourism are based on the fact that it is possible to



achieve the maximum level of usefulness of activity only when the integrity and balance of ecosystems is maintained. Effective management of ecotourism development includes the following three main interrelated components:

- 1) the main features and properties of ecotourism housing;
- 2) availability and management of appropriate resources in accordance with the set objectives;
- 3) the level and results of evaluation of achievement of the set goal.

These directions are part of the management process, in which information about the past serves to improve management in the future. Through the development of environmental tourism in Uzbekistan, on the basis of the formation of the country's single ecotouristic space and ecotouristic market, ensuring environmental security on the basis of international standards, supporting small business, development of ecologically clean service sectors and production, integration of ecological tourism into local, regional, national economic systems, country's economy will the contribution to the efficiency.

The main prints of investment and investment activities are as follows:

- lawfulness;
- transparency and openness;
- implementation of investment activities erkinligi;
- fairness and equality of subjects of investment activity;
- to avoid discrimination against investors;
- presumption of investors conscience.

The main printouts of the legislation on investment and investment activities are used at all stages of the process of making investments and carrying out investment activities.

Investments are divided into Capital, Financial and social types according to the intended object.

Investments in the creation and reproduction of fixed assets, including the development of new construction, modernization, reconstruction, Technical re-equipment, as well as other forms of material production, are in the sentence of capital investments.

Investments in shares, corporate, infrastructural and state bonds, as well as other types of securities, are in the sentence of financial investments.

Investments made in the development of human capacity, skills and production experience, as well as other forms of intangible assets are in the sentence of social investments.

The forms of investment implementation are as follows:

Organization of legal entities or participation in their statutory funds (authorized Capitals) in a share form, including through the purchase of property and shares( shares);

Obtaining securities issued by residents of the Republic of Uzbekistan, including debt obligations;

obtaining concessions, including concessions related to the search, acquisition, extraction or use of natural resources, as well as participation in transactions related to the distribution of products;

to obtain the right of ownership, including the right of ownership of real estate objects, copyright, patents, trademarks, useful models, Industrial Designs, firm names and know-how, business reputation, as well as the right of ownership of objects of the trade and service sector together with the land plots on which they are located;

acquisition of ownership and use of land plots (including ownership and use on a rental basis), as well as the right to own and use other natural resources.

Investors can also make investments in other forms that do not contradict the legislation.

Investment activities can be carried out by means of combining different forms of investment.

Changing the primary or repeated forms of investment does not lead to a change in their level of investment quality.

Investment resources include the following in the sentence:

cash (including foreign currency) and other financial assets, including loans, stakes, shares, shares and other securities;

movable and immovable property (buildings, structures, equipment, machines and other tangible assets) and rights to them;

intellekt technical, technological, commercial, and other knowledge required for the establishment of real estate objects, including those or those of this type of production, documented, patented, or non-patented (know-how) in the form of technical documentation, skills, and production experience;

the right to own and use land plots and other natural resources, as well as other property rights arising from property rights.

The state guarantees the rights of subjects of investment activity. State bodies and their officials have no right to interfere in the activities of investment entities in accordance with the legislation.

Lasa if government agencies and their officials are clear that legislation has been violated in the activities of the subjects of investment activities, they may take measures directly related to the elimination of certain violations that they themselves have authorized.

Government agencies and their officials may not use the existence of irregularities as a basis to interfere or restrict other legitimate activities of the subjects of investment activities that are not related to investment activities.

The state guarantees that investors will not be discriminated against in connection with their citizenship, place of residence, place of economic activity, as well as depending on the country of origin of investments or investments.

The exercise of rights by the investor should not violate the rights and interests of other investors protected by law. In this as a co-founder (shareholder, participant) of the state business entity will have equal rights and obligations as other founders (shareholders, participants).

The state guarantees the protection of investments in accordance with the legislation of the Republic of Uzbekistan and international treaties.

Investors' investments and other assets are not nationalized.

Investors' investments and other assets are not subject to requisition (expropriation), except in cases of natural disasters, accidents, epidemics and other cases of emergency nature.

The decision on the requisition and expropriation of investments shall be adopted by the Cabinet of Ministers of the Republic of Uzbekistan in case of compliance with the following requirements of the requisition or expropriation:

if it is carried out on a non-discriminatory basis;

if the damage is carried out together with the payment of harmonic compensation. The state acts as a guarantor of the timely implementation of these compensation payments.

The investor has the right to dispute in court and arbitration, in particular, on the following::

the legality of the purpose used for the implementation of the requisition (expressionism) ;

the amount of requisition (expressionism) ;

valuation of investments and other assets under the requisition (expropriation) ;

compliance with the payment of compensation that must be paid;

the order in which the bodies of Public Administration and local government bodies of state administration follow during the implementation of the requisition (expressionism).

Insurance of investments and risks of investors is carried out on a voluntary basis.

The state regulation of investment activities is carried out by the state bodies of Public Administration and local state authorities in order to implement the investment policy that ensures the implementation of the state functions of the socio-economic development of the Republic of Uzbekistan and its territories, to increase the efficiency of investments, to ensure safe conditions for investments in various investment

The state regulation of investment activities is carried out through:

improvement of the regulatory and legal framework of investment activity;

create favorable conditions for the development of investment activity and provide guarantees of the Government of the Republic of Uzbekistan;

Restoration of Special Economic Zones and small industrial zones in the territory of the Republic of Uzbekistan;

granting the right to accelerated depreciation of fixed assets;

establish technical regulatory norms, rules and requirements;

application of measures to support competition;

determination of the terms of ownership and use of land plots and other natural resources.

It is not allowed for investors to be given absolute rules and rights that put them in a dominant position in the market.

State support of investments and investment activities is carried out with the aim of creating a favorable investment climate, stimulating investments in the organization of new competitive and innovative, export-oriented and (or) import-substituting industries, expanding and updating existing industries with the use of modern technologies and the introduction of modern management experience.

State support of investments and investment activities is carried out in the following ways:

apply preferences and preferences;

allocation of centralized investments for joint financing of an investment project;

financial, advice and support in terms of information.

The competent state body in the field of state regulation of investments and investment activities organizes work on the principle of "single window" in order to assist investors in interaction with other state bodies.

The competent state body in the field of state regulation of investments and investment activities and its territorial units shall ensure the provision of public services for the purpose of Organization of works on the principle of "single window", including through the Centers of relevant public services.

The organization of works on the principle of "single window" includes:

acceptance and consultation on existing public services issues;

assistance in the preparation and formalization of documents necessary for obtaining public services;

assist in the formalization of electronic digital signature, electronic application and other documents;

to accompany the investor in obtaining public services in public administration bodies and local government bodies.

The competent state body in the field of state regulation of investments and investment activities assists in the solution of problems associated with attracting foreign investments and local investments to the reception rooms of the Prime Minister of the Republic of Uzbekistan for consideration of entrepreneurs' appeals, as well as the implementation of projects with their participation.

Benefits and preferences applied to support investments and investment activities by the state may include the following::

transfer of state-owned objects or property rights to them to the investor at the preferential or zero acquisition value;

granting privileges on taxes and fees;

subsidize interest rates on loans received by the investor for the implementation of an investment project.

Preferences and preferences are given depending on the:

to the volume of investments;

to the conditions of the place where the investment project is carried out;

expected socio-economic effect and creation of new jobs;

to the sectors and sectors of the implementation of the investment project.

Privileges on taxes and fees are granted in the order established by law.

The preferences applied for the state support of investments and investment activities can be provided by the decisions of the Council of Ministers of the Republic of Karakalpakstan, the governors of Regions and Tashkent, including from the account of the budget of the Republic of Karakalpakstan in relation to municipal objects, funds of the regions and local budgets of Tashkent City.

Benefits and preferences are given to investors who intend to invest in the relevant region, depending on the level of development of the infrastructure of this territory.

According to the list, which is established with the involvement of foreign direct investment and approved by the legislation, the specific features of the application of benefits on individual taxes in accordance with the procedure established by the tax code of the Republic of Uzbekistan for enterprises specializing in the production (provision of services) of products in economic sectors are provided. The sources of decentralized investment are as follows:

- investor's personal funds;
- Bank loans obtained without guarantee of the Republic of Uzbekistan, including from foreign banks;
- direct foreign investments.

Decentralized investments can also be made from other sources that do not contradict the legislation. Decentralized investment management is carried out by the investor independently.



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## CONTENTS

Introduction .....	3
Description of the research object .....	6
1-§. Single land fund the tendency and evolution of development as an object of diversification of land use .....	11
2-§. Methods of diversification of land use .....	18
3-§. Foreign experience on diversification of land use in the conditions of market relations .....	41
4-§. Regulation of the use of land fund through the diversification general scheme .....	49
5-§. Issues of improving the diversification of the use of district land fund from a tax point of view .....	69
6-§. Provision of diversification of the use of the district land fund by giving priority to export products .....	90
7-§. Attract investment to diversify the use of district land fund .....	102
References .....	124



## REVIEW

**For the monograph titled "Regulation of diversification of the use of district land fund", prepared by Altiev Abdurashid Sultanovich and Mahsudov Muhammadbek Dilshodbek Ugli**

This monograph was created on the basis of academic experience in the following sequence, introduction, relevance of the topic, 7 topics in the main research findings, conclusion, applications, references.

The following are the practical findings of the study:

in order to diversify the use of land resources, a mechanism has been developed to establish the "General Scheme of diversification of the use of land resources" of each territory;

the district improved the attraction of investment to diversify the land fund. To ensure that regions increase investment attractiveness when diversifying the use of land fund. Developed the impact of internal and external investment in the organization of the use of land resources;

diversification of the land fund from a tax point of view developed;

in the use of land in the regions, the mechanism is based for prioritizing export-oriented products.

The practical significance of the results of the study the regulation and management of the diversification of the use of land fund in the Republic from scientific proposals and practical recommendations developed, formation of its mechanisms and dedicated to the introduction into the activities of economic entities in targeted and targeted software documentation, development of impressive road maps aimed at systematic and complex development of the sector and explained by the fact that it can be used in implementation.

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## REVIEW

For the monograph titled "Regulation of diversification of the use of district land fund", prepared by Altiev Abdurashid Sultanovich and Mahsudov Muhammadbek Dilshodbek Ugli

The monograph was created on the basis of academic experience in the following sequence, introduction, relevance of the topic, 7 topics in the main research findings, conclusion, applications, references.

The purpose of the research work is to develop suggestions and recommendations on how to improve the methods of land use diversification in the district in terms of the variability of demand for land resources and the diversification of land use in the context of the diversification of land use.

As an object of the study they were selected the Altyaryk district land resources of the Ferghana region and the using economic entities.

The subject of the study is the production, financial, organizational and economic relations that arise between the economic entities involved in the processes of utilization of land resources.

The scientific novelty of the study is that the recommendations of the authors on the direction of the regulation of the diversification of the use of District land fund give an opportunity to make effective use of the land fund.

Methods are widely used in monograph preparation statistical, economic-mathematical, analysis and synthesis, comparative and logical approach and others.

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Agricultural Mechanization  
Engineers.

Total scientific works consist of 70  
articles, 6 monographs, 6 methodical  
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The monograph was prepared of the Tashkent Institute of  
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