

### **Annotation**

on the dissertation of Shogunbekov Mazambek Vafobekovich on the topic "Improvement of the mechanism of fiscal support for the development of the region (on the materials of the Sughd region of the RT)"

The dissertation of Shogunbekov Mazambek Vafobekovich is devoted to the urgent problem of the development of the regions of the Republic of Tajikistan. The author studied the theoretical content of the stimulating function of taxes in the territorial space and examined the fiscal mechanisms in the system of factors of regional development, studied the experience of foreign countries in fiscal stimulation of the development of the regions, determined the state and trends in the development of the economy, as well as the implementation of the stimulating mechanism of the fiscal system in the Sughd region of the Republic of Tajikistan, revealed the degree of influence of the system of tax methods of influence on the development of the economy of Sughd region in the context of stimulating economic activity, has developed a system of measures to improve fiscal stimulus of Sughd province of Tajikistan. One of the main features of the dissertation research is the provision according to which the author proves that at the current stage of the development of the regions it is necessary to move to the stimulating paradigm of the fiscal system. Since the fiscal nature of taxes so far remains to be the main feature of the national tax system, which today has exhausted its capabilities and can lead to an increase in tax oppression, flight into the shadow economy.

These provisions give reason to believe that this dissertation has elements of scientific novelty and represents a complete study on an actual topic.