

MUHANDISLIK

& IQTISODIYOT

ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal

№10

2025
oktyabr



Milliy nashrlar

OAK: <https://oak.uz/pages/4802>

05.00.00 – Texnika fanlari

08.00.00 – Iqtisodiyot fanlar



Google Scholar

OPEN ACCESS

ULRICHSWEB™
GLOBAL SERIALS DIRECTORY

Academic
Resource
Index
ResearchBib

ISSN
INTERNATIONAL
STANDARD
SERIAL
NUMBER
INTERNATIONAL CENTRE

CYBERLENINKA

OpenAIRE

ROAD

INDEX COPERNICUS
INTERNATIONAL

BASE

Crossref

НАУЧНАЯ ЭЛЕКТРОННАЯ
БИБЛИОТЕКА
LIBRARY.RU



РЭУ.РФ
РОССИЙСКИЙ ЭКОНОМИЧЕСКИЙ УНИВЕРСИТЕТ
ИМЕНИ Г.В. ПЛЕХАНОВА
ТАШКЕНТСКИЙ ФИЛИАЛ



muhandislik & iqtisodiyot

ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal

Elektron nashr,
47 sahifa, oktyabr, 2025-yil.

Bosh muharrir:

Zokirova Nodira Kalandarovna, iqtisodiyot fanlari doktori, DSc, professor

Bosh muharrir o'rinbosari:

Shakarov Zafar G'afarovich, iqtisodiyot fanlari bo'yicha falsafa doktori, PhD, dotsent

Tahrir hay'ati:

Abduraxmanov Kalandar Xodjayevich, O'z FA akademigi, iqtisodiyot fanlari doktori, professor

Sharipov Kongratbay Avezimbetovich, texnika fanlari doktori, professor

Maxkamov Baxtiyor Shuxratovich, iqtisodiyot fanlari doktori, professor

Abduraxmanova Gulnora Kalandarovna, iqtisodiyot fanlari doktori, professor

Shaumarov Said Sanatovich, texnika fanlari doktori, professor

Turayev Bahodir Xatamovich, iqtisodiyot fanlari doktori, professor

Nasimov Dilmurod Abdulloyevich, iqtisodiyot fanlari doktori, professor

Allayeva Gulchexra Jalgasovna, iqtisodiyot fanlari doktori, professor

Arabov Nurali Uralovich, iqtisodiyot fanlari doktori, professor

Maxmudov Odiljon Xolmirzayevich, iqtisodiyot fanlari doktori, professor

Xamrayeva Sayyora Nasimovna, iqtisodiyot fanlari doktori, professor

Bobonazarova Jamila Xolmurodovna, iqtisodiyot fanlari doktori, professor

Irmatova Aziza Baxromovna, iqtisodiyot fanlari doktori, professor

Bo'taboyev Mahammadjon To'ychiyevich, iqtisodiyot fanlari doktori, professor

Shamshiyeva Nargizaxon Nosirxuja kizi, iqtisodiyot fanlari doktori, professor,

Xolmuxamedov Muhsinjon Murodullayevich, iqtisodiyot fanlari nomzodi, dotsent

Xodjayeva Nodiraxon Abdurashidovna, iqtisodiyot fanlari nomzodi, dotsent

Amanov Otabek Amankulovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent

Toxirov Jaloliddin Ochil o'g'li, texnika fanlari bo'yicha falsafa doktori (PhD)

Qurbonov Samandar Pulatovich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

Zikriyoyev Aziz Sadulloyevich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

Tabayev Azamat Zaripbayevich, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

Sxay Lana Aleksandrovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD), dotsent

Ismoilova Gulnora Fayzullayevna, iqtisodiyot fanlari nomzodi, dotsent

Djumaniyazov Umrbek Ilxamovich, iqtisodiyot fanlari nomzodi, dotsent

Kasimova Nargiza Sabitdjanovna, iqtisodiyot fanlari nomzodi, dotsent

Kalanova Moxigul Baxritdinovna, dotsent

Ashurzoda Luiza Muxtarovna, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

Sharipov Sardor Begmaxmat o'g'li, iqtisodiyot fanlari bo'yicha falsafa doktori (PhD)

Sharipov Botirali Roxataliyevich, iqtisodiyot fanlari nomzodi, professor

Tursunov Ulug'bek Sativoldiyevich, iqtisodiyot fanlari doktori (DSc), dotsent

Bauyetdinov Majit Janizaqovich, Toshkent davlat iqtisodiyot universiteti dotsenti, PhD

Botirov Bozorbek Musurmon o'g'li, Texnika fanlari bo'yicha falsafa doktori (PhD)

Sultonov Shavkatjon Abdullayevich, Kimyo fanlari doktori, (DSc)

Jo'raeva Malohat Muhammadovna, filologiya fanlari doktori (DSc), professor.

muhandislik & iqtisodiyot

ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal

- 05.01.00 – Axborot texnologiyalari, boshqaruv va kompyuter grafikasi
- 05.01.01 – Muhandislik geometriyasi va kompyuter grafikasi. Audio va video texnologiyalari
- 05.01.02 – Tizimli tahlil, boshqaruv va axborotni qayta ishlash
- 05.01.03 – Informatikaning nazariy asoslari
- 05.01.04 – Hisoblash mashinalari, majmualari va kompyuter tarmoqlarining matematik va dasturiy ta'minoti
- 05.01.05 – Axborotlarni himoyalash usullari va tizimlari. Axborot xavfsizligi
- 05.01.06 – Hisoblash texnikasi va boshqaruv tizimlarining elementlari va qurilmalari
- 05.01.07 – Matematik modellash
- 05.01.11 – Raqamli texnologiyalar va sun'iy intellekt
- 05.02.00 – Mashinasozlik va mashinashunoslik
- 05.02.08 – Yer usti majmualari va uchish apparatlari
- 05.03.02 – Metrologiya va metrologiya ta'minoti
- 05.04.01 – Telekommunikatsiya va kompyuter tizimlari, telekommunikatsiya tarmoqlari va qurilmalari. Axborotlarni taqsimlash
- 05.05.03 – Yorug'lik texnikasi. Maxsus yoritish texnologiyasi
- 05.05.05 – Issiqlik texnikasining nazariy asoslari
- 05.05.06 – Qayta tiklanadigan energiya turlari asosidagi energiya qurilmalari
- 05.06.01 – To'qimachilik va yengil sanoat ishlab chiqarishlari materialshunosligi
- 05.08.03 – Temir yo'l transportini ishlatish
- 05.09.01 – Qurilish konstruksiyalari, bino va inshootlar
- 05.09.04 – Suv ta'minoti. Kanalizatsiya. Suv havzalarini muhofazalovchi qurilish tizimlari
- 10.00.06 – Qiyosiy adabiyotshunoslik, chog'ishtirma tilshunoslik va tarjimashunoslik
- 10.00.04 – Yevropa, Amerika va Avstraliya xalqlari tili va adabiyoti
- 08.00.01 – Iqtisodiyot nazariyasi
- 08.00.02 – Makroiqtisodiyot
- 08.00.03 – Sanoat iqtisodiyoti
- 08.00.04 – Qishloq xo'jaligi iqtisodiyoti
- 08.00.05 – Xizmat ko'rsatish tarmoqlari iqtisodiyoti
- 08.00.06 – Ekonometrika va statistika
- 08.00.07 – Moliya, pul muomalasi va kredit
- 08.00.08 – Buxgalteriya hisobi, iqtisodiy tahlil va audit
- 08.00.09 – Jahon iqtisodiyoti
- 08.00.10 – Demografiya. Mehnat iqtisodiyoti
- 08.00.11 – Marketing
- 08.00.12 – Mintaqaviy iqtisodiyot
- 08.00.13 – Menejment
- 08.00.14 – Iqtisodiyotda axborot tizimlari va texnologiyalari
- 08.00.15 – Tadbirkorlik va kichik biznes iqtisodiyoti
- 08.00.16 – Raqamli iqtisodiyot va xalqaro raqamli integratsiya
- 08.00.17 – Turizm va mehmonxona faoliyati

Ma'lumot uchun, OAK

Rayosatining 2024-yil 28-avgustdagi 360/5-son qarori bilan "Dissertatsiyalar asosiy ilmiy natijalarini chop etishga tavsiya etilgan milliy ilmiy nashrlar ro'yxati"ga texnika va iqtisodiyot fanlari bo'yicha "Muhandislik va iqtisodiyot" jurnali ro'yxatga kiritilgan.

Muassis: "Tadbirkor va ishbilarmon" MChJ

Hamkorlarimiz:

1. Toshkent shahridagi G.V.Plexanov nomidagi Rossiya iqtisodiyot universiteti
2. Toshkent davlat iqtisodiyot universiteti
3. Toshkent irrigatsiya va qishloq xo'jaligini mexanizatsiyalash muhandislari instituti" milliy tadqiqot universiteti
4. Islom Karimov nomidagi Toshkent davlat texnika universiteti
5. Muhammad al-Xorazmiy nomidagi Toshkent axborot texnologiyalari universiteti
6. Toshkent davlat transport universiteti
7. Toshkent arxitektura-qurilish universiteti
8. Toshkent kimyo-texnologiya universiteti
9. Jizzax politexnika instituti



MUNDARIJA

JAHON MOLIYA TIZIMIDA “YASHIL” MOLIYALASHTIRISHNI RIVOJLANISHINING MUAMMOLARI VA SHARTLARI	12
Quliyev Begimqul Melikovich	
EKOLOGIK MIGRANTSIYANI MINTAQAVIY MIQYOSDA MUVOFIQLASHTIRISHNING ASOSIY YO‘NALISHLARI	18
Bahtiyor Ismoilov Ulug‘bek o‘g‘li, Kadirova Zulayxo Abduxalimovna	
O‘ZBEKISTONDA BANK XIZMATLARINI RAQAMLASHTIRISH HOLATI	25
Davletova Nilufar Tulanovna	
EKONOMETRIK MODELLASHTIRISHDA MINTAQANI IQTISODIY RIVOJLANISHIGA TA’SIR ETUVCHI OMILLAR TAHLILI	30
Qodirov Farrux Ergash o‘g‘li	
SUV RESURSLARIDAN FOYDALANISH SAMARADORLIGINI OSHIRISHNING XORIJ TAJRIBASI	37
Kadixodjayeva Nilufar Raxmatullayevna	
PECULIARITIES OF THE IRRIGATION WATER DELIVERY PAYMENT IN THE REPUBLIC OF UZBEKISTAN	41
Muminov Sherzod Kholmirzaevich	



PECULIARITIES OF THE IRRIGATION WATER DELIVERY PAYMENT IN THE REPUBLIC OF UZBEKISTAN

Muminov Sherzod Kholmiraevich

Scientific-Information Center of the Interstate Commission for
Water Coordination of Central Asia (SIC ICWC)

ORCID: 0009-0003-9934-0119

E-mail: shmuminov@yahoo.com

Abstract: The article examines the specific features of irrigation water delivery payment in the Republic of Uzbekistan. Particular attention is given to the legal framework and methods of irrigation water delivery payment, as well as to the challenges of efficient water use under conditions of scarcity. The article emphasizes the necessity of reforming the irrigation water delivery payment system, introducing incentive mechanisms to promote the rational use of irrigation water, and improving the financial sustainability of water management organizations. Recommendations are provided for optimizing irrigation water delivery payment, enhancing transparency, and increasing private sector involvement in water resource management and efficient water use.

Keywords: irrigation water, water resources of Central Asia, irrigation water delivery payment, efficient water use, legal framework, financial sustainability of water management organizations.

Annotatsiya: Maqolada O'zbekiston Respublikasida sug'orish suvini etkazib berish uchun to'lovning o'ziga xos jihatlari ko'rib chiqilgan. Unda sug'orish suvini etkazib berish uchun to'lovning huquqiy asoslari va usullari, shuningdek, suv tanqisligi sharoitida suvdan samarali foydalanish bilan bog'liq muammolarga alohida e'tibor qaratilgan. Maqolada sug'orish suvini etkazib berish uchun to'lov tizimini isloh qilish, sug'orish suvidan oqilona foydalanishni rag'batlantiruvchi mexanizmlarni joriy etish va suv xo'jaligi tashkilotlarining moliyaviy barqarorligini oshirish zarurligi ta'kidlanadi. Sug'orish suvini etkazib berish uchun to'lovni optimallashtirish, shaffoflikni oshirish hamda suv resurslarini boshqarish va ulardan samarali foydalanish jarayoniga xususiy sektorni kengroq jalb etish bo'yicha tavsiyalar keltirilgan.

Kalit so'zlar: sug'orish suvi, Markaziy Osiyo suv resurslari, sug'orish suvini etkazib berish uchun to'lov, suvdan samarali foydalanish, huquqiy asos, suv xo'jaligi tashkilotlarining moliyaviy barqarorligi.

Аннотация: В статье рассматриваются особенности оплаты за доставку оросительной воды в Республике Узбекистан. Особое внимание уделено правовым основам и методам оплаты за доставку оросительной воды, а также проблемам эффективного использования воды в условиях её ограниченности. Статья подчёркивает необходимость реформирования системы оплаты за доставку оросительной воды, внедрения стимулирующих механизмов для рационального использования оросительной воды и улучшения финансовой устойчивости организаций водного хозяйства. Представлены рекомендации по оптимизации оплаты за доставку оросительной воды, повышению прозрачности и вовлечению частного сектора в управление водными ресурсами и эффективного водопользования.

Ключевые слова: оросительная вода, водные ресурсы Центральной Азии, оплата за доставку оросительной воды, эффективное использование воды, нормативно-правовые акты, финансовая устойчивость водохозяйственных организаций.

INTRODUCTION

Water is the lifeblood, especially in drought regions like the Republic of Uzbekistan, which provides essential water resources for agriculture, energy, and maintaining ecological balance. The valuation of water goes beyond mere pricing; it involves understanding the broader significance of water for sustainable development, economic resilience, and social equity. Currently, water use taxes in the Republic of Uzbekistan – are characterized by outdated rates and inconsistencies that hinder the efficient and equitable distribution of this vital resource. Republic of Uzbekistan has introduced a volumetric water use tax that does not fully account for the operational costs of state water management organizations and in incentivizing efficient use and in ensuring financial sustainability for water infrastructure maintenance.

LITERATURE REVIEW ON THE TOPIC

The largest water consumer in the Republic of Uzbekistan catchments is irrigated agriculture, which consumes more than 90% of total water resources in this sub-basin. Irrigated lands are the most valuable farmlands but are constrained by irrigation water availability. In this context, effective irrigation water delivery payment and delivery become the key factor of quantity, quality and production cost of crops.

Legal basis of water management system. The management, use, and tariffs for irrigation water are regulated by the norms of the Constitution of the Republic of Uzbekistan (2023), the Tax Code of the Republic of Uzbekistan (2020), and the laws "On water and water use" (1993), "On nature protection" (1992) and "On safety of hydraulic structures" (2023).

Subordinate legislation includes decrees of the President of the Republic of Uzbekistan, resolutions of the Cabinet of Ministers, normative legal acts of ministries, state committees and departments, and decisions of local authorities adopted as a follow-up of provisions of laws. A draft Water Code is under development to ensure comprehensive and systematic legal regulation of water relations in the Republic of Uzbekistan, taking into account the reforms carried out with a view to adopting effective market mechanisms for water management and use.

According to Article 68 of the Constitution of the Republic of Uzbekistan, water is a national asset and is subject to rational use and protection by the state, Constitution of the Republic of Uzbekistan, (2023). Article 49 of the law "on water and water use" (1993) states that the inter-farm water infrastructure is the state property operated by operational water management organizations (Operational water management organizations, Republic of Uzbekistan).

The on-farm water objects and infrastructures are transferred to the balance of Water Consumers Associations (WCAs) to own on the basis of the charter agreement, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2002).

Since 2022, a special resolution from the President of the Republic of Uzbekistan has allowed the transfer of water infrastructure to agro-clusters with agricultural land under their management, as well as to private enterprises that manage water infrastructure in their service areas. This transfer is based on public-private partnership principles, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2022).

Legal basis of irrigation water pricing. The first steps towards the adoption of irrigation water tariffs in the Republic of Uzbekistan were made after the establishment of WCAs in accordance with the procedure for the regulation of water management relations within the territory of re-organized agricultural enterprises, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2022). By this procedure, a WCA shall function in line with its founding agreement and the charter and at the expense of monetary and in-kind contributions of its members.

The most important amendments to the legal framework concerning the status and functions of WCAs took place after the adoption of the law, On amendments and additions to some legislative acts of the Republic of Uzbekistan in connection with deepening the economic reforms in agriculture and water sector, (2009). According to this Law, substantial amendments were made to the law on water and water use, (1993), and provisions of the Land Code (1998) and Tax Code (2020).

The new edition of the Law "On water and water use" defines the status of WCAs as a non-governmental, non-profit organization and adopts the concept of payment for water delivery and other water services. Article 182 of this Law states that WCA is financed through annual membership fees, payments for water delivery and other water services on a contractual basis, as well as from other sources allowed by the legislation (Payment for water delivery and other water services, Republic of Uzbekistan). The payments for water delivery are determined by area, i.e. per hectare of irrigated area.

In practice, WCAs are financed through fees and payments from WCA founders, mainly individual and peasant farms. However, the main source of revenue for WCAs is the low-interest loans provided by the state to farmers for production of raw cotton and cereals, Resolution of the Ministry of Finance and the Central Bank of Uzbekistan, (2007). In addition, Basin Irrigation System Authorities (BISA), Irrigation System Authorities (ISA), Regional Irrigation Divisions (RID) and local authorities provide assistance for timely collection of membership fees on WCA accounts (UNDP, n.d.).

In late 2019, the Cabinet of Ministers made a resolution "On measures for the improvement of Water Consumer Associations", Resolution of the Cabinet of Ministers, (2019), which drew attention to systemic weaknesses in WCA activities that resulted in poor water use. With this document the total number of WCAs reduced by establishing one WCA per district. During that period, the District Irrigation Departments (DIDs) operated.

In 2022, Special Water Management Services were established without legal personality in place of DIDs to provide water delivery services to water consumers, Resolution of the Cabinet of Ministers of the



Republic of Uzbekistan, (2022). A special regulation was adopted which set the procedure for payment for water delivery and other services provided by this special service at the Ministry of Water Management. It also set the procedure for the use of funds generated from provision of these services, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2022). In this procedure, the irrigation water delivery payment covered only a portion of the costs of the Special Water Management Service and was set based on the volumetric method, i.e. per cubic meter of irrigation water. With this document, WCAs in each district practically have stopped their function, i.e. WCAs de jure exist and de facto do not function.

At the same time, since 2020, the first steps have been taken to adopt the irrigation water delivery payment at the state level in the form of a water use tax so that water users cover a portion of water delivery costs incurred by operational water management organizations, Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2020). This was legally finalized in 2021 in the law on amendments and additions to certain legislative acts of the Republic of Uzbekistan in connection with the adoption of the law on 2021 state budget of the Republic of Uzbekistan, Law on Amendments and Additions to Certain Legislative Acts, (2020). The water use tax is determined by volumetric method, i.e. per cubic meter of irrigation water. By this time, agricultural producers were paying tax for water use and fees for water delivery services to the Special Water Service of the Ministry of Water Resources.

Later, with the Decree of the President of the Republic of Uzbekistan (2024) all payments for water delivery to agricultural producers were canceled in 2024. State organizations called “water delivery services” are now established on the base of DIDs and the special water service of the Ministry of Water Management. It is also stated that 40% of proceeds from the water use tax will be allocated to cover the costs related to functioning of the water delivery services and to the maintenance and improvement of infrastructure under their responsibility. All these norms are enshrined in the Law ‘On Amendments and Additions to Certain Legislative Acts of the Republic of Uzbekistan (2020).

Thus, at present, in the Republic of Uzbekistan there is only a water use tax for agricultural producers who use water for crop irrigation and fish breeding (cultivation), including dekhkan farms and individuals with agricultural land, Tax Code of the Republic of Uzbekistan, (2020). The service provider is the regional/Kuvasai city water delivery services.

RESEARCH METHODOLOGY

The methodology includes a systematic approach, document analysis (review of scientific and literary sources, examination of regulatory and legal documents, analysis of statistical data), the method of comparison and juxtaposition, and expert evaluation.

ANALYSIS AND RESULTS

Irrigated agriculture in the sub-basins of the Republic of Uzbekistan plays a key role in ensuring the country’s food security, providing employment (especially in rural areas), and attracting foreign currency. With the increasing scarcity of water resources, it is necessary to implement comprehensive measures for the efficient use of irrigation water and to improve the water delivery system.

In the Republic of Uzbekistan, a irrigation water delivery payment in the form of a water use tax was introduced under the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan (2020). It received its final legal basis in 2021 on Law on Amendments and Additions to Certain Legislative Acts (2020).

At the same time, water resources used for leaching (salt washing) saline agricultural lands, within the volumes of the leaching norm, are not subject to taxation, Tax Code of the Republic of Uzbekistan (2020).

Over the past 4 years, the water use tax has increased from 0.38 ϕ/m^3 to 0.81 ϕ/m^3 (Table 3).

Table 1. Dynamics of Changes in the Water Use Tax in the Republic of Uzbekistan

	2021	2022	2023	2024
Water use tax, ϕ/m^3	0,38	0,36	0,38	0,81

According to the Tax Code of the Republic of Uzbekistan (2020), a 0.7 reducing coefficient is applied to the amount of water used, based on measurements from water meters. If the current tax rates are calculated per hectare using the average water consumption of 10,690 m^3/ha , Decree of the President of the Republic of Uzbekistan (2020), the cost comes to 86.1 USD/ha. This is nearly five times higher than for example the water tariff in Kyrgyz Republic. Starting in 2025, new coefficients will be introduced to encourage better water use and monitoring. A 0.5 reducing coefficient will apply if both water-saving technologies and water meters



are used, and a 0.7 reducing coefficient will apply if only one of these is used. However, if neither is used, an increasing coefficient of 1.5 will apply, Decree of the President of the Republic of Uzbekistan (2024). These changes are designed to promote more efficient and responsible use of water resources.

As can be seen, currently in the Republic of Uzbekistan, the Ministry of Water Management's costs for delivering irrigation water are covered through the water use tax. Nevertheless, from the state's perspective, taxes serve not only to fulfill regulatory requirements but also to encourage contributions that support the state budget. According to Article 16 of the Tax Code of the Republic of Uzbekistan, a tax is defined as a mandatory, non-refundable payment made to the State Budget of the Republic of Uzbekistan or to a state-targeted fund within the budgetary system. However, the current water use tax applies uniformly to all agricultural producers, regardless of variations in irrigation water consumption or the profitability of agricultural products, which are influenced by factors such as soil composition and fertility ratings. This uniform application has raised concerns among agricultural producers, as it is perceived to overlook important principles of social and economic fairness.

The current structure of the water use tax does not align with the operational needs of state water management organizations. Specifically, it does not reduce the burden of direct state funding for the water management system, cover operational costs for water delivery, ensure financial independence for these organizations, or encourage the efficient use of water resources. Instead, it increases the overall tax burden for agricultural producers.

To address these challenges, the «Concept for the Development of Water Management for 2020–2030», Decree of the President of the Republic of Uzbekistan, (2020) and the Water Code of the Republic of Uzbekistan (2025) emphasize the need for new approaches to irrigation water delivery charges. These initiatives aim to create a more equitable and effective framework for managing water resources and supporting agricultural producers.

In future further study is required in order to consider total revenue from payments and compare it to water delivery costs and services to assess the effectiveness of the payment systems.

CONCLUSION AND SUGGESTIONS

In the Republic of Uzbekistan, the introduction of a water use tax in 2020 marked a significant shift towards recovering a portion of the costs associated with irrigation water delivery. However, the uniform application of this tax across all agricultural producers, regardless of varying soil conditions and water needs, raises concerns about social and economic equity. The tax does not directly correlate with the actual costs incurred by state water management organizations, nor does it effectively incentivize efficient water use. Additionally, the tax increases the financial burden on agricultural producers without necessarily contributing to the operational independence of water management entities.

Republic of Uzbekistan face challenge of ensuring the efficient and equitable use of increasingly scarce water resources, vital for their predominantly agricultural economies. «Concept for the Development of Water Management for 2020-2030» and the Water Code indicate a strategic commitment to adopting new methods for charging irrigation water delivery.

Moving forward, it is imperative for policymakers to engage with stakeholders, including farmers, agro clusters, and water management organizations, to develop payment systems that are fair, transparent, and conducive to sustainable water use. By addressing the identified challenges and implementing payment that reflect actual usage and costs, can enhance the efficiency of their water management systems, support the agricultural sector's productivity, and contribute to the long-term sustainability of their water resources.

According to the Concept for the Development of Water Management in the Republic of Uzbekistan for 2020-2030, a phased transition to paid water supply services in agriculture was outlined, Decree of the President of the Republic of Uzbekistan (2020). Based on this, the following possible recommendations are proposed:

- Gradually eliminate or reduce to a symbolic level the tax on the use of water resources as a natural resource for agricultural producers engaged in irrigated farming;

- Gradually transition from relying on direct budget funding to a system where the full or partial costs of water management organizations are covered through a revised water tariff specifically allocated to the agencies responsible for delivering irrigation water. This would ensure that the funds collected from the tariff directly support the operations and maintenance of water delivery services.

- Develop a methodology for calculating the irrigation water delivery payment, directly linked to:

- The financial systems of water management organizations, thereby increasing the material interest and responsibility of employees for the delivery of irrigation water;

- The types of irrigation (pumped or gravity-fed);

- Irrigation norms depending on the soil composition;



The profitability of agricultural products based on soil fertility ratings (bonitet scores).

Develop a subsidy mechanism to cover part of the water tariff for the delivery of irrigation water to water users, based on the level of actual water use relative to the irrigation norms of crops;

Allow the private sector to provide outsourcing services for water accounting and reporting, collection of water tariffs for irrigation water delivery, etc., exempting them from VAT.

These recommendations aim to create a more sustainable and equitable water management system by addressing the financial and operational challenges faced by both agricultural producers and water management organizations. By aligning water tariffs with actual costs, introducing subsidies, and involving the private sector, these measures can enhance efficiency, accountability, and fairness in the delivery and use of irrigation water.

Implementing these recommendations would help balance the financial responsibilities between the state and agricultural producers, ensuring that water management organizations have the resources needed to operate effectively. Additionally, by tailoring water tariffs to local conditions and incentivizing efficient practices, these measures can promote sustainable water use, reduce waste, and support the long-term productivity of irrigated agriculture.

References:

1. Constitution of the Republic of Uzbekistan (dated 01.05.2023), <https://lex.uz/docs/6445147>
2. Land code of the Republic of Uzbekistan (dated 01.07.1998), <https://lex.uz/docs/149947>
3. Water Code of the Republic of Uzbekistan (dated 31.10.2025), <https://lex.uz/ru/docs/7658590>
4. Tax code of the Republic of Uzbekistan (dated 01.01.2020), <https://lex.uz/ru/docs/4674893>
5. Decree of the President of Uzbekistan (No. PP-5 of 05.01.2024) "On measures for the improvement of water management and use at the lower level", <https://lex.uz/docs/6734975>
6. Decree of the President of the Republic of Uzbekistan, of 10.07.2020 r. (№ DP-6024) «On approval of the concept of development of the water sector of the Republic of Uzbekistan for 2020 – 2030», <https://lex.uz/ru/docs/4892946>
7. Decree of the President of Uzbekistan (No. PP-5 of 05.01.2024) "On measures for the improvement of water management and use at the lower level", <https://lex.uz/docs/6734975>
8. Law of the Republic of Uzbekistan "On water and water use" (No.837-XII of 06.05.1993), <https://lex.uz/docs/93202>
9. Law of the Republic of Uzbekistan "On nature protection" (No. 754-XII of 09.12.1992), <https://lex.uz/docs/7065>
10. Law of the Republic of Uzbekistan "On safety of hydraulic structures" (ZRU-865 of 30.08.2023), <https://lex.uz/docs/6588809>
11. Law of the Republic of Uzbekistan "On amendments and additions to some legislative acts of the Republic of Uzbekistan in connection with deepening the economic reforms in agriculture and water sector" (ZRU_240 of 25.12.2009), <https://lex.uz/ru/docs/1564055>
12. Law on amendments and additions to certain legislative acts of the Republic of Uzbekistan in connection with the adoption of the Law on 2021 state budget of the Republic of Uzbekistan (No. ZRU-659 of 30.12.2020), <https://lex.uz/ru/docs/5193214>
13. Law on amendments and additions to certain legislative acts of the Republic of Uzbekistan in connection with the adoption of the Law on 2021 state budget of the Republic of Uzbekistan (No. ZRU-659 of 30.12.2020), <https://lex.uz/ru/docs/5193214>
14. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan, (2002). <https://lex.uz/docs/242964?ONDATE=05.04.2022>
15. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On measures for the improvement of water management and regulation of relationships between water consumers at the lower level" (No. PP-145 of 01.03.2022)
16. Resolution of the Ministry of Finance of the Republic of Uzbekistan, Board of the Central Bank of the Republic of Uzbekistan (No. 1675 of 14.04.2007) "On approval of the Regulation on the procedure for lending by commercial banks for the costs of agricultural enterprises on production of raw cotton and cereals for public needs", https://www.undp.org/sites/g/files/zskgke326/files/migration/uz/un_uzb_water_users_association.pdf
17. Resolution of the Cabinet of Ministers (No. 982 of 11.12.2019) "On measures for the improvement of Water Consumer Associations", <https://lex.uz/ru/docs/4640149>
18. Resolution of the Cabinet of Ministers of Uzbekistan (No. 196 of 19.04.2022) "On additional measures for the improvement of water management at the lower level", <https://lex.uz/docs/5969592>
19. Resolution of the Cabinet of Ministers of Uzbekistan (No. 310 of 22.05.2020) "On measures for the improvement of water use efficiency in agriculture and the coverage of water delivery costs", <https://lex.uz/ru/docs/4823393>

muhandislik **& iqtisodiyot**

ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal

Ingliz tili muharriri: Feruz Hakimov

Musahhih: Zokir Alibekov

Sahifalovchi va dizayner: Iskandar Islomov

2025. № 10

© Materiallar ko'chirib bosilganda "Muhandislik va iqtisodiyot" jurnali manba sifatida ko'rsatilishi shart. Jurnalda bosilgan material va reklamalardagi dalillarning aniqligiga mualliflar ma'sul. Tahririyat fikri har vaqt ham mualliflar fikriga mos kelamasligi mumkin. Tahririyatga yuborilgan materiallar qaytarilmaydi.

"Muhandislik va iqtisodiyot" jurnali 26.06.2023-yildan
O'zbekiston Respublikasi Prezidenti Adminstratsiyasi huzuridagi
Axborot va ommaviy kommunikatsiyalar agentligi tomonidan
№S-5669245 reyestr raqami tartibi bo'yicha ro'yxatdan o'tkazilgan.
Litsenziya raqami: №095310.

**Manzilimiz: Toshkent shahri Yunusobod
tumani 15-mavze 19-uy**





+998 93 718 40 07



<https://muhandislik-iqtisodiyot.uz/index.php/journal>



t.me/yait_2100