

## IMPROVING THE MECHANISMS OF TAXATION OF SERVICE ENTERPRISES

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### Abstract

The emergence of the category of services, the emergence of various economic interests of the population in the economic system requires that the service sector function as a particularly important system. The functioning of such an economic system ensures the creation of enterprises that implement it. These types of enterprises have their own characteristics depending on the characteristics of the services. Such enterprises, like other types of enterprises, are profit-oriented, and their activities are taxed in the prescribed manner. The process of taxation of enterprises in the service sector has its own characteristics, and in this article these cases will be highlighted.

**Keywords:** Service, service sector, enterprise, organization, system, state, financial security, tax, taxation, benefit, preference, activity, industry, network, system, information, tax policy, improvement, public service.

### Introduction:

Introduction To reveal the essence of the concept and system of service provision, to show its unique features from other industries, to clarify the aspects of economic activity in this type of enterprises, as well as the role of those who perform this type of activity in the economy as an enterprise, the importance of service enterprises in the national economy and their elucidating the scientific basis of taxation is important from a scientific and theoretical point of view. Based on this, this article considers the service sector, the socio-economic nature of enterprises engaged in this activity, some directions of their support through the tax-financial system, and the theoretical basis of taxation to be explained.

The essence of the fact that the current mechanism of taxation does not fully correspond to the characteristics of the service network from a scientific and methodological point of view is that the current rules for the transfer of this type of



enterprises to the tax regime, that is, the establishment of the limit of the annual turnover (1 billion or 100 million soums) in most cases, in tax-paying service enterprises has a negative impact on the occurrence of cases of intentional understatement of the display volume.

One of the other problems in the taxation of service enterprises is the relative difficulty of determining the tax base in service enterprises and the large number of economic factors that lead to its understatement. Because it is much easier to reflect the turnover in the account in the service provision than in other production enterprises, on the other hand, it is not enough to always reflect the turnover correctly in the accounting or to control the reflection in the memory of the online cash registers, the factors that allow to understate the turnover are much will be more and will not correspond to the principle of fairness of taxation. Inadequate ability to fully account for the process, which is the object of service provision and the tax base is calculated in the tax system, leads to the understatement of the tax base in the enterprises of this sector, and to incorrect disclosure in tax reports. In particular, the lack of full integration of the platform, which ensures the import of services and their simultaneous reflection in the tax authorities, and so on.

Today, the analysis of the practice of taxing service enterprises shows that the biggest group of problems in this process is the high rate of tax evasion and the presence of other economic factors that cause it. Therefore, below we will explain some of these problems and some of our scientific and practical recommendations related to their solutions.

Based on the data of the Single Electronic Information System of Foreign Trade Operations (TSOYaEAT) by service enterprises, in the results of the monitoring of import operations, it is observed that economic entities with overdue receivables for import operations repeatedly transfer foreign currency funds to foreign partners without eliminating these debts. It is proposed to make appropriate changes to the banking legislation on the temporary restriction of making the next payment to foreign partners by economic entities that have allowed overdue receivables due to import operations until this debt is completely eliminated. This, in our opinion, will increase the efficiency of the work being carried out on the rational use of the Republic's currency reserves, the systematic organization of the monitoring of the movement of currency funds related to foreign trade by the currency control agencies, and the optimization of imports. The analysis shows that cases of hiding



the tax base by cashing the most in the process of tax control carried out in service enterprises remain high. Service enterprises engaged in "cashing out", knowing in advance that tax control measures will be carried out in the enterprise's activities, transfer funds from bank accounts to other (legal and physical) persons (financial bonds, advance payments, etc.) , is being wound up through bankruptcy.

In order to solve this problem, in order to improve the mechanism of collecting tax debt from other persons, the Tax Code. It is proposed to amend the ninth paragraph of Article 120 in the wording "If the taxpayer has given his money or other property to other persons, knowing that a tax debt will be incurred, the tax debt of the taxpayer may be recovered from these persons and the procedure for recovery shall be determined by the Cabinet of Ministers of the Republic of Uzbekistan." We believe that the inclusion of this norm in the legislation will lead to the non-incurrence of tax debt to enterprises engaged in "cashing out".

As well as by enterprises in other sectors, service enterprises, as a new scheme of tax evasion, liquidation of several entities by merging into another entity, and funds with the purpose of payment, such as "forming a charter fund", "replenishment of working capital" to the account in order to reduce the taxable base cases of sharp increase in income realization cases are increasing. In order to prevent this, in our opinion, when a decision is made to merge service enterprises into other entities, tax authorities must conduct a tax audit and introduce a system of permission to merge (sliyanie) by the state service agency only after submitting a conclusion on the result of the audit. in order to prevent this direction of tax evasion, we believe that it is appropriate to introduce a system of submitting a declaration to the tax authorities on the source of funds that are introduced by the founder (citizen) to replenish the charter fund or replenish working capital when forming the charter fund.

Today, some service business entities performing import operations charge value added tax on imported goods at a lower price than the market price in the customs system. On the other hand, the value added tax by the enterprises is shown to the tax authorities equal to the customs value, and the real sale price of the goods opens the way to non-bank transactions. Therefore, we recommend that during the calculation of the customs value of the goods imported by the customs body, the service enterprises performing such operations should calculate the customs fees (import duty, VAT) based on the actual value of the goods imported through this import in the domestic market, or the State Tax Service body and the Chamber of Commerce





and Industry and other interested organizations, by organizing a working group, it is necessary to introduce a mechanism for collecting customs fees (import duty, VAT) from the actual value of the goods imported through each import. As a result, there is an equality between the prices of imported goods in the markets, and tax administration is ensured, and taxes are calculated and collected on time.

Most of the problems in taxation arise in the process of taxation of catering establishments. According to the analysis, automated devices designed for customer service and order acceptance in entities engaged in general catering and food and non-food products trade serve as secondary accounting, and tax reports of products sold through these devices are not fully reflected. In our opinion, as a solution to this problem, it is necessary to register automated devices (secondary accounting) with the tax authority for serving customers and accepting orders in entities engaged in catering and trade in food and non-food products. We believe that it is necessary to integrate the value of goods purchased through this device into the online cash register. This makes it possible to fully reflect the volume of sales of goods in the entities dealing with catering and food, non-food products trade.

Based on this, we can say that by setting the social tax rate to 1% for at least a year, it is possible to achieve more rapid development of their activities. That is, until January 1, 2025, retail trade and general catering, hotel (accommodation) services, passenger and cargo transportation by motor vehicles, vehicle repair and maintenance, computer services, home appliance repair, agro and veterinary services, and services in entertainment venues. We believe that the social tax rate for business entities should be set at 1 percent if the income received from the implementation of the indicated types of activities is at least 60 percent of the total income at the end of the current reporting (tax) period.

### **Conclusions and suggestions**

Based on the theoretical analysis carried out in this article, we can conclude that, firstly, the complexity of the technologies and network structure of the service sector, the improvement of the quality and diversity of the manufactured products, as well as the rapid development of high-tech and intensive service networks increase the efficiency of enterprises, organizations and farms. serves to further increase competitiveness and increase the standard of living of the population. Secondly, in the volume of services by types of economic activity, payments



calculated without value added tax and excise tax are taken into account for the services provided at current market prices. Services are market services provided for the market when they are traded and sold at prices that are economically significant (fully or substantially covering the costs of the service provider).

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