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ISSUES OF IMPROVING THE MECHANISMS OF TAXATION OF SERVICE ENTERPRISES IN UZBEKISTAN

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Abstract:

This article examines the scientific and theoretical issues of taxation of enterprises in the service sector in Uzbekistan, the development of the service sector based on individual approaches, providing business entities with financial resources and infrastructure, as well as the introduction of a favorable tax regime in Uzbekistan. It requires research work. During the last five years in Uzbekistan, through the development of the service sector, efforts have been made to ensure the development of territorial and social, new economic regions of the population, increase production efficiency and consumption of material goods, in January-December 2023, the population the volume of market services provided per capita reached 13 million soums, which is a 120% growth rate compared to 2022. At the same time, enterprises operating in the service sector are being supported on the basis of financial and credit mechanisms, especially the application of special incentive tax regimes has a positive effect on their activities. "Development of the service sector based on specific approaches, providing business entities with financial resources and infrastructure, and introducing a favorable tax regime for them" are identified as urgent issues of today's service enterprises. requires the implementation of research and development activities aimed at the application of favorable tax regimes and its effectiveness.

Keywords: tax revenue, threat-analysis, risks, efficiency, digital platform, methods and tools, advanced information and communication technologies, analysis, optimization, tax benefits, tax rate.

Introduction:

As a result of the economic policy aimed at the development of the service sector, which has been regarded as the third sector in world practice, today the service sector in developed countries has become a priority for ensuring the economic growth of the entire world community. While the share of primary and secondary sectors in



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the world economy is decreasing, the share of the service sector is increasing. In 2020, the share of the service sector in the composition of the world gross product was 68 percent, in developed countries it was 75-78 percent, and in developing countries it was 50 percent.

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 sales perform the role of secondary accounting, and products sold through these devices are included in tax reports. Cases of direct non-reflection are being observed.

In our opinion, as a solution to this problem, automated devices designed for customer service and order acceptance (secondary accounting) are registered with the tax authority in subjects engaged in catering and food and non-food products trade. , they should be legalized. 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 subjects engaged in catering and trade in food and non-food products.

According to the analysis, today, compared to 2021, the volume of services has increased by almost 20%, of course, this is due to the adoption by our government of a special program for the development of the service sector in the Republic of Uzbekistan for 2021-2023 and its implementation. can be evaluated as a result of increase. Naturally, such a situation leads to an increase in the additional tax base by increasing the value of services. At the same time, it is necessary to define as one of the important issues the development of the service sector based on the specific characteristics of the regions of our republic in the field of service provision, the provision of business entities with financial resources and infrastructure based on special approaches to taxation, and the introduction of a favorable tax regime for them. will be compatible. The main conceptual directions of state policy in the taxation of service enterprises in the tax system of Uzbekistan are the state development of the service sector and their financial support, as well as increasing the tax base of tax revenues from these enterprises by increasing financial and tax preferences. ' is aimed at providing on the basis of multiplication based on multiplication factors. In order to improve the mechanism of taxation of enterprises in the field of services, it is necessary to improve some of the current procedures. If



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the financial situation of service enterprises deteriorates, planning it on the basis of accurate calculations, and informing the tax service authorities of the tax amounts arising from the tax debt, the issue of using tax preferences to restore their short-term financial capabilities is scientific. - is practically on the agenda. In particular, at the end of the year, when tax debt arose in service enterprises with a total income of no more than ten billion soums, enterprises with insufficient financial capabilities were unable to make tax payments on time, and the tax debt was the cause of its occurrence.

Therefore, while the service enterprise with the status of a small business has been paying value added tax and profit tax, even though its total income at the end of the last year did not exceed ten billion soums, they are not taxed. the ability to pay the tax debt in installments without interest on the condition that a notification on the right to pay taxes in installments is sent to the state tax authority within one month from the date of the debt We consider it appropriate to give.

This will create conditions for service enterprises with the status of small businesses to restore their financial capabilities by effectively using the right to pay tax debt in installments without interest, and will affect the reduction of the amount of tax debts to the budget. The analysis of the practice of taxing service enterprises shows that it is necessary to improve the procedures that serve as the basis for the objective formation of the tax base in their taxation. In particular, we believe that it is important to base some imported services (assembly and (or) start-up-adjustment services) on the basis of market values in the tax base by non-resident enterprises engaged in service provision today, and today It can also be considered as one of the problems in taxation of rendering enterprises. In order to solve this problematic process and improve the taxation of service enterprises based on the principle of fair taxation, we make the following proposal. That is, in our opinion, non-resident enterprises engaged in providing services, if for their activities, the purchase (sale) of equipment, which involves the provision of assembly, commissioning and adjustment services, employee training services and other similar services If the value of the services provided in the international agreement is not specified separately, then we have given above the scientific basis (Table 28) of the expediency of determining the taxable income of a non-resident based on the market value of such services.



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We know that according to the current Tax Code of the Republic of Uzbekistan (Articles 461, 462), enterprises, including enterprises in the service sector, instead of paying value added tax and profit tax has the right to choose to pay turnover tax. However, the analysis of the implementation of these procedures by service enterprises shows that some taxpayers, even if their annual turnover (income) exceeds one billion soums, according to the current norms, they pay profit tax and VAT to the payer. could pass through notification and pay value added tax and profit tax from the first day of the following month. This created certain additional formalities in the tax practice in the organization of the tax administration. Based on this, in our opinion, if the total income of service enterprises (including newly established legal entities and newly registered individual entrepreneurs) exceeds one billion soums during the tax period, like other enterprises, their income it will be appropriate to pay value added tax and profit tax from the date of reaching the specified amount. First, this procedure makes it easier to calculate the amount of VAT and profit tax in the appropriate amount of the month, for which period of the month the large amount of taxes for some large categories of service enterprises is calculated, and secondly, the tax administration is much simpler, the taxpayer's prediction is the total if their income exceeds one billion soums, they will transfer VAT and profit tax from them to the calculation of taxes based on the accounting rules and correctly determine their tax obligations.

As we know, one of the most important issues in taxation is the determination of tax rates applied to taxpayers. Most of the service enterprises, as we have mentioned above (in the second chapter), have been paying the turnover tax. Because the activity and total annual income of most of them require paying this tax. In Article 467 of the Tax Code, tax rates for service enterprises depending on the type of activity of this type of tax were approved in 14 items. In particular, legal entities providing customs clearance services (customs brokers, legal entities licensed to engage in concert-entertainment activities, brokerage offices, as well as mediation, assignment agreement and mediation services) legal entities that provide mediation services under other contracts, insurance agents, as well as legal entities that perform brokerage activities in the insurance, stock market, and commodity exchanges, as well as a provider that performs real estate activities A practical analysis of the application of tax rates in the taxation of individuals and service enterprises shows



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that these established tax rates are convenient for tax collection, both for taxpayers and for tax authorities.

This proposal, developed based on the analysis, was approved and put into practice in Article 467 of the Tax Code by the Law of the Republic of Uzbekistan dated December 30, 2022 No. , firstly, it simplified the taxation system, secondly, the tax burden on service enterprises was reduced to some extent, thirdly, the tax calculation system for taxpayers was simplified, the most important thing is that taxpayers have a year According to average estimates, more than 458 billion soums remain and expansion of their financial capabilities has been achieved.

As we know, in the economic strategy of our Republic, including in the foreign economic policy, priority has been given to establishing a strong position of the country in the world market, as well as ensuring the stability of our national currency - the som. If we analyze this situation within the framework of 2022, the number of participants in the foreign trade turnover of the Republic of Uzbekistan in 2022 was about 31.5 thousand, which means that it has increased by 283 compared to 2021. Among them, the number of exporters was 7.2 thousand (a decrease of 125 compared to 2021), while 24.3 thousand (an increase of 408 compared to 2021) imported goods and services.

Basically, foreign trade turnover is the amount of the country's export and import value for a certain period, which is added to or subtracted from the country's stock of material resources as a result of import into the customs territory of the Republic of Uzbekistan (import) or export from the customs territory of the Republic of Uzbekistan. The account of goods to be disposed of is maintained on the basis of the general account system of foreign trade.

As a result of the measures implemented in the republic in recent years to promote export, optimize import and generally ensure the balance of foreign trade, in 2022 the foreign trade turnover of the republic will reach 50.0 billion. It will reach USD 7.8 billion by 2021. provided an increase to US dollars or 18.6%. Taking into account the high potential of these enterprises in providing employment to the population, in addition, based on the priority of increasing the monetary income of the population by increasing the number of enterprises that provide services in the development of regions, and thereby reducing poverty, the issue of tax benefits for this type of enterprises is considered. an approach is required from the point of view of their interests. Based on this, we can say that it is possible to achieve more rapid



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development of their activities by setting the social tax rate at 1% for at least a year. That is, until January 1, 2025, retail trade and general catering, hotel (accommodation) services, passenger and cargo transportation by motor vehicle, vehicle repair and maintenance, computer services, home appliances for business entities that provide repair, agro and veterinary services, and provide services in entertainment venues, if their income from the specified types of activities is at least 60% of the total income at the end of the current reporting (tax) period we believe that the social tax rate should be set at 1 percent.

Conclusions and suggestions

If the total income of service enterprises (including newly established legal entities and newly registered individual entrepreneurs) during the tax period exceeds one billion soums, from the day when their income reaches the specified amount transition to paying value added tax and profit tax, the amount of VAT and profit tax in the appropriate amount of the month, it will be easier for some large categories of service enterprises to calculate the large amount of taxes for which period of the month, secondly, tax administration will become much simpler, if the taxpayer's total income exceeds one billion soums, they will transfer VAT and profit tax to calculate taxes themselves according to the accounting rules and pay their tax obligations. serves to clarify.

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