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## IMPROVING THE MECHANISMS OF TAXATION OF SERVICE ENTERPRISES

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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. At the same time, it highlights the entry into a new level of service for business entities, further improving the literacy of the population in the field of tax administration, improving administration based on business support, creating equal conditions for competition and guaranteeing consumer rights, as well as encouraging active participation of the general public in curbing the hidden economy. At the same time, industries are being studied, foreign experience is being formed, scientific and practical conclusions and proposals for its application in our country.

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

### Introduction:

Over the past five years, Uzbekistan has been trying to ensure the territorial and social development of the population, assimilation of new economic areas, increase production efficiency and consumption of material goods, January-December 2023. The volume of market services provided per capita reached 13 million soums in 2018, 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



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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.

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 limit of the annual turnover (1 billion or 100 million sous The establishment of m) in most cases has a negative effect on the occurrence of cases of intentional understatement of service volume in tax-paying service enterprises. 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 relatively easy to reflect turnovers in the accounts of services in other production enterprises, on the other hand, it is possible to always correctly reflect these turnovers in accounting or to control the reflection in the memory of online cash registers. since there is no, there are many factors that allow to understate the turnover and it does not correspond to the principle of fairness of taxation.

Insufficient ability to fully account for the process that is the object of service provision and the tax base is calculated in the tax system, leads to 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 information of the unified electronic information system of foreign trade operations (TSOYaEAT) by service enterprises, in the results of the monitoring of import operations, there are overdue receivables for import operations without the elimination of these debts by economic entities. , it is observed that foreign currency funds are repeatedly transferred to foreign partners. Making appropriate amendments to the banking legislation on the temporary restriction of making further payments to foreign partners by economic entities that have incurred



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overdue receivables for import transactions until the debt is completely eliminated. is offered. In our opinion, this will further increase the effectiveness 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 concealment of the tax base through cashing the most in the process of tax control carried out in service enterprises remain high. Service enterprises engaged in "cashing out" transfer money from bank accounts to other (legal and physical) persons (financial loan, advance payments), knowing in advance that tax control measures will be carried out in the enterprise's activities. and others) and the tax payable to the budget is created as a debt and is liquidated through bankruptcy. In order to solve this problem, in order to improve the mechanism of collecting tax debt from other persons, the ninth paragraph of Article 120 of the Tax Code was amended as follows: it is proposed to state the tax debt of the taxpayer to other persons, the tax debt of the taxpayer may be collected from these persons, and the order of collection 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 a new tax evasion scheme by service enterprises, as well as enterprises in other sectors, cases of liquidation of several entities by merging into another entity, and in order to reduce the taxable base, "formation of charter fund", "payment of working capital" to the account The number of cases of cash receipts with the purpose of payment such as "to pay" is increasing. In order to prevent this, in our opinion, when a decision is made to merge service enterprises into other entities, the tax authorities will conduct a mandatory tax audit and submit a conclusion on the result of the audit only after the state the introduction of the system of permission to join by the services agency, the source of funds introduced by the founder (citizen) to replenish the charter fund or to replenish the working capital in the formation of the charter fund in the prevention of this direction of tax evasion We believe that it is appropriate to introduce the system of submitting a declaration to the tax authorities. However, it can be seen from the above table 29 data that in 2021 and 2022, the situation of high price importation of goods in non-resident service enterprises in Uzbekistan increased, including the import value of the goods and the invoice of the shipper. value has also increased, and if we pay attention to



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the data, the import value of goods by non-resident enterprises and the invoice value of the shipper differ by 20-22% on average in the analyzed years. This means that non-resident enterprises, including service enterprises, are using this norm in violation and lead to tax evasion.

Based on this, in our opinion, it is appropriate to amend Article 351 of the Tax Code as follows: if the equipment, which provides for the provision of installation and (or) commissioning and adjustment services, employee training services and other similar services by a non-resident ( devices, mechanisms, components and spare parts), if the value of the services provided in the international agreement (contract) on the purchase (sale) is not specified separately, the taxable income of a non-resident is determined based on the market value of such services. Only then, due to the application of the same norms to resident and non-resident enterprises, tax evasion will decrease and the principle of fairness of the tax system will be ensured. Because, if taxpayers are given benefits according to some norm, the effective use of these benefits is considered one of the main issues, although according to the above norm, it cannot be considered as such. Today, some service business entities that carry out import operations charge imported goods below the market price in the customs system and charge value added tax. In turn, the value added tax by the enterprises is shown to the tax authorities equal to the customs value, and the real selling price of the goods opens the way to non-bank transactions. Therefore, we recommend that the service enterprises performing such operations calculate the customs fees (import duty, VAT) based on the actual value of the imported goods in the domestic market during the calculation of the customs value of the imported goods by the customs body. or it is necessary to establish a working group with specialists from the State Tax Service and the Chamber of Commerce and other interested organizations, and introduce a mechanism for collecting customs fees (import duty, VAT) from the actual value of each imported goods, and as a result, in the markets the price of imported goods will be equalized and tax administration will be ensured and taxes will be 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 sales perform the role of secondary accounting, and products sold through these devices are included in tax reports.



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### Conclusions and suggestions.

The existence of the economic system in the form of a production and non-production system is manifested as the basis for the creation of service enterprises. The economic-technological characteristics of the production of goods in the field of production and the need for certain additional activities for the smooth operation of this system arise, and the production and provision of such needs is essentially explained by the concept of service. In addition, the nature of the consumption of manufactured goods requires an intermediate link in the delivery of manufactured goods to their consumers, and this process requires the service sector or the need for enterprises to implement it. The increase in the volume of production of goods, its diversification, the need for certain additional services in the consumption of goods also appear as an important factor in the emergence of service enterprises.

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