

## THE FEATURES OF TAX EXEMPTIONS IN THE TAX LEGISLATION OF THE REPUBLIC OF UZBEKISTAN

Muradullayeva Sevinch Maxsudjon qizi

Third year student of Tashkent State University of Law

E-mail: [muradullaevas19@gmail.com](mailto:muradullaevas19@gmail.com)

Sharipova Nargiza Baxtiyor qizi

Third year student of Tashkent State University of Law

E-mail: [sharipovanargiza983@gmail.com](mailto:sharipovanargiza983@gmail.com)

### Abstract

Tax exemption has significant role. The concept of tax exemption is defined and the unique features of tax exemption are analyzed in this article. Entities with the authority to determine tax exemption are determined. And also, article provides information about the main purposes of applying tax exemptions.

**Key words:** tax exemptions, value added tax, excise tax, social tax, property tax.

As long as the state exists, taxes are collected from taxpayers to fulfill the functions of the state and form the state budget. Tax exemptions are applied to certain categories of taxpayers. So what are tax exemptions? According to tax legislation tax exemptions are defined as benefits for paying certain taxes or paying a small amount. Tax deferral and installment payments are not tax exemptions.

According to tax legislation, there are several features of tax exemptions. First, tax exemptions are in the form of not paying taxes in full or paying them in a reduced manner. For example, parents or the same person is exempt from income tax on the portion of the contract sums paid by their child under the age of 26 in the personal income tax, that is, the income tax is reduced pays in order. Officials of international non-governmental organizations - if they are not citizens of the Republic of Uzbekistan, are exempted from all incomes received by them from these organizations. The second feature of tax exemptions, is that tax exemptions are not applied to certain individual, but tax exemptions are applied to a group of individuals of a special category. For example, in property tax, pensioners are exempted from

paying tax for 60 square meters of property. this tax benefit is applied not to a person who has reached a certain retirement age, but to all people who have reached the retirement age, namely, to a special category of people. The third feature of tax The third feature of tax benefits is that tax benefits are determined by clearly authorized entities. is that tax benefits are determined by clearly authorized entities. We turn to the Tax Code to prove this point. In accordance with Article 75 of the Tax Code, Tax exemptions are provided on the basis of the Tax Code. Tax exemptions can be provided based on the decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers. For example, according to Article 483 of the Tax Code, property tax of legal entities and land tax levied on legal entities are completely exempted from payment provision of temporary tax concessions based on the decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers, as well as the Supreme Council of the Republic of Karakalpakstan and the Councils of People's Deputies of the regions, property tax in relation to land plots occupied by separate sanatorium-resort facilities located in tourist zones and for land tax may introduce exemptions. Another feature of tax exemptions is that tax exemptions are determined temporarily or indefinitely. For example, according to the tax legislation of the Republic of Uzbekistan, taxpayers using solar electricity are exempted from property tax for a period of 10 years, that is, after 10 years, the taxpayer continues to pay taxes. There is no specific deadline for some tax credits. For example, we can take the exemption of pensioners from paying property tax for 60 square meters. In addition, the use of tax credits is at the discretion of the taxpayer. In this case, if the taxpayer does not want to use the tax benefits, he may not use the benefits or vice versa. If the taxpayer does not want to use the tax benefits, he must submit relevant documents to the tax authorities.

In conclusion, the non-individual nature of taxes, the partial or complete exemption of taxes from paying taxes, the limitation of a certain period or indefiniteness, the discretion of using tax exemptions, the determination of tax exemptions by specific subjects are the characteristics of tax exemptions.



---

**REFERENCES:**

1. Tax code of the Republic of Uzbekistan// <https://lex.uz/docs/5535180> ;
2. Soliq huquqi. Darslik. – T.: O‘zbekiston Respublikasi Jamoat xavfsizligi universiteti, 2022. – 679 bet;
3. Министерство юстиции Российской Федерации Российская правовая академия Налоговое право России. Ю. А. Крохина. 407 стр.

