



Issues of Improving the Promotion of Entrepreneurial Activity in Uzbekistan Through Taxes

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Abstract: In the article, the scientific-theoretical basis of the processes related to the importance of taxes in the development of business activity during the modernization of the economy is researched. An entrepreneur engaged in business activities in the processes related to tax relations introduction of normative amounts to taxpayers in a simplified manner through the formation of a methodology for the application of normative amounts in the activities of entities, the formation of problems in the coordination of business activities due to the high tax burden is based on.

Key words: small business, entrepreneurial activity, economic development, competitiveness, tax incentives.

INTRODUCTION

It is also interesting for us to experience their use in the management of farms of highly developed countries in the West, since taxes are the most autonomous means of a market economy. By introducing new taxes and abolishing some previous taxes and fees, raising or lowering tax rates and using other means, the state fakat does not form its own national budget, but creates an autonomy in society that stimulates the relevant economic, moral and political situation, the cocktail conditions and activity of citizens, and in this sense taxes can serve as a basis for. As a result of our research carried out by us in the process of analysis, we want to make the following points on their improvement in the process of stimulating entrepreneurial activity through taxes. As a result of the fact that the accepted regulatory amounts cause an imbalance in the tax burden in appropriate cases in the taxation system, an unequal competitive environment is created between the tax-paying business entities.

The differentiation of the national tax system from World tax practice in the context of current intensive globalization. The introduction and implementation of normative quantities from them leads to the fact that there is no possibility of a full implementation of the originally intended goal, and, as a result, to the constant introduction of various normative quantities and the introduction of amendments. It is necessary to establish the activities of business entities with the widespread use of interactive services.

From the above analyzes, the following recommendations are being put forward to improve the taxation of small business enterprises in a simplified manner in the future:

- about republicanism small enterprise and microfirmalar financial and economic support and fascination with them. ulushin keskin insurgent reconciliation, as the only soloist continued with a low risk;

- classification (classification) of the minimum standards of the number of key employees in order to increase the volume and quality of service in catering organizations of small business entities gives a positive result;

- in order to simplify and improve the regulations and regulations adopted on the normative amounts of small business, a single legal norm should be developed, the reason is that these decisions and regulations are aimed at one goal, that is, to avoid tax evasion, evasion and a hoax economy, but the fact that these legal norms are not in a holistic way creates some.

Consequently, it is necessary to define the practice of taxation of business entities in such a way that, on the one hand, it is important that the state budget is determined in favor of the interests and, on the other, in favor of the interests of business entities, as well as that which serves for the development of the economy – the creation of a.

The introduction of the current regulatory mixers in the taxation of small businesses in the process of stimulating entrepreneurial activity is causing them to move towards non-profit economics. For example, if a small business entity engaged in trade is able to move from a legal entity to an individual activity, which in itself does not cause a shift to a non-profit economic one. At this point, a number of questions are inevitable. In particular, how many registrations kilingan enterprise liquidation kilindi? Too much, why? He is giving the taxpayer a certain share, but with this incentive he does not pay the tax. The store standing at the station cannot raise these blacked normative mixers, as a result of which it operates without illegal registration.

The introduction of normative amounts broke down, put an end to some novice entrepreneurs, young entrepreneurs, the reason for which was the burden of no privilege, from the first day these normative mixers were subjected. For this understandable to everyone, ozik-ovkat magazin M1 (has been operating for a long time): oboroti 100 million, tax $6\%=6$ million, normative mikdor b-cha not less than 3 times the land tax, that is, land tax= $1.5 \text{ million} * 3 = 4.5$ million, more than $6 > 4.5$ million. The normative amount does not apply to this, everything is in place.

Now the newly opened magazine m2: turnover should not be less than 25 mln, the tax should be from $6\%=1.5$ mln, and the normative mikdor B-cha should not be less than 3 times the land tax, that is, land tax= $1.5 \text{ mln} * 3 = 4.5$ mln, less than $1.5 < 4.5$ mln. So, the magazine is forced to pay 4.5 million, and at the rate it is forced to pay 18%. "6% ? 18%"... Where to support entrepreneurs, give lightness, reducing the tax burden...and others.

Literature review

In the development of economic entities, problems related to the nature of tax policy and their benefits, problems related to the mechanism of assessing the tax potential of regions in the formation of the budget as a source of income, well-known classical economists D. Ricardo[1], D. Keynes[2] K In the works of McConnell, S. Brew[3], Russian economists E. Voznesensky[4], L.A. Drobozina[5], V.M. Radionova, Yu.Ya. Vavilov, L.I. Goncharenko[6], G.B.Polyak[7], V.N.Semenev[8] have been given significant importance in the scientific works of many leading scientists. Also, economists and practitioners of Uzbekistan O.K.Abdurakhmanov[9], T.Malikov, O.Olimjonov[10], N.B.Ashurova[11], E.Gadoev[12], S.Gulomov[13], B.R.Sanaqulova[14], Sh.A.Toshmatov[15] and other economists are also covered in scientific works.

Research methodology

In the research process: scientific abstraction, grouping of indicators, statistical analysis, comparative and logical analysis methods are widely used.

Analysis and discussion of results

During the development of our country's economy and social and economic reforms in all areas, including the modernization of the economy, entrepreneurship is developing day by day. This is reflected in the budget, finance and tax processes of the branches of our economy, mainly in the policy carried out in the interest of the state and economic entities, and occupies a key place in the social and economic development of the country.

In the context of the modernization of the economy, the tax policy carried out in our country is of great importance in solving problems related to entrepreneurship, improving the conditions created for entrepreneurs, increasing their production efficiency, stabilizing the economy, and strengthening the financial situation of small businesses and private entrepreneurs. In our republic, small business entities have been supported by the state for several years, and the introduction of tax incentives and preferences has had an important effect. At the same time, the promotion of small business in our country is considered as an important priority for the development of our economy.

The following scientific conclusions were obtained at the end of the research conducted within the selected topic:

1. The introduction of a simplified tax procedure for small business entities is characterized by two main aspects:

The first is the unification of taxes and the tax burden by reducing the activities of small business entities encouragement;

The second is monopolies of small business entities to increase competitiveness in the formation of grades.

2. Scientific based on the experience of foreign countries

In summary, the benefits provided in the tax legislation of many countries can be classified as follows: at the level of tax-paying small business entities (exemption of newly established small enterprises from taxes, preferential taxation of small enterprises with excess labor force or operating in the sectors of less developed regions and priority areas of the economy etc.); at the level of taxation objects and tax rates (application of various tax deductions when determining the taxable base, introduction of reducing coefficients compared to established tax rates); at the level of taxation instruments (simplified order of tax reports, etc.).

This policy, which was initially aimed at increasing budget revenue, has today caused negative consequences. Based on the above, we would like to recommend the following suggestions:

1) To newly established small business entities for the purpose of promotion, normative amounts should not be applied for a period of 2 years;

2) But when approaching it from the other side, it should be noted that if this economic entity ceases its activity before the specified period, it is necessary to fully cover taxes and mandatory payments for the entire period.

3) Our classification of entrepreneurs in tax incentives. This situation affects the activities of our entrepreneurs.

Another reason why the use of simplified taxation is undesirable is that it can increase the tax burden on taxpayers. In particular, negative consequences may occur when the normal chain of VAT is broken due to transactions between taxpayers and ordinary and simplified taxation. If the supplier of raw materials, materials and supplies is VAT

If there is no payer, the customer's company cannot claim a refund for the tax included in the purchase price. This increases the buyer's expenses, thereby reducing his profit. The same problems arise during purchases made by a VAT payer.

The consequences of applying the single/simplified tax and standard tax schedules for different categories of taxpayers are quite different: as a result, some pay more than others. Different forms of business (wholesale, retail, own products multiple rates of uniform/simplified taxes for sale or realization of own assets) and different rules of asset realization prove this. Therefore, it can be said that the existence of simplified taxation complicates the tax system and creates various deviations. Moreover, attempts to correct the inconsistencies between the simplified and the simple (generalized) system of taxation will only lead to more complexity and therefore will not succeed.

It is much better to simplify the traditional (generalized) system, which creates equal and acceptable conditions for every economic entity in Uzbekistan. This policy, which was initially aimed at increasing budget revenue, has today caused negative consequences.

Based on the above, within the framework of our recommendations, the following actions should not be applied to newly established small business entities for 2 years in order to encourage them. But when you approach it from another angle if this economic entity ceases its activity before the specified period, it should be noted that it is necessary to fully cover taxes and mandatory payments for the entire period; classifying entrepreneurs in tax incentives. This situation affects the activities of our entrepreneurs.

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