

& IQTISODIYOT

*ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal*



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05.00.00 – Texnika fanlari
08.00.00 – Iqtisodiyot fanlar



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- 05.01.00 – Axborot texnologiyalari, boshqaruv va kompyuter grafikasi
- 05.01.01 – Muhandislik geometriyasi va kompyuter grafikasi. Audio va video texnologiyalari
- 05.01.02 – Tizimli tahlil, boshqaruv va axborotni qayta ishlash
- 05.01.03 – Informatikaning nazariy asoslari
- 05.01.04 – Hisoblash mashinalari, majmualari va kompyuter tarmoqlarining matematik va dasturiy ta'minoti
- 05.01.05 – Axborotlarni himoyalash usullari va tizimlari. Axborot xavfsizligi
- 05.01.06 – Hisoblash texnikasi va boshqaruv tizimlarining elementlari va qurilmalari
- 05.01.07 – Matematik modellash
- 05.01.11 – Raqamli texnologiyalar va sun'iy intellekt
- 05.02.00 – Mashinasozlik va mashinashunoslik
- 05.02.08 – Yer usti majmualari va uchish apparatlari
- 05.03.02 – Metrologiya va metrologiya ta'minoti
- 05.04.01 – Telekommunikatsiya va kompyuter tizimlari, telekommunikatsiya tarmoqlari va qurilmalari. Axborotlarni taqsimlash
- 05.05.03 – Yorug'lik texnikasi. Maxsus yoritish texnologiyasi
- 05.05.05 – Issiqlik texnikasining nazariy asoslari
- 05.05.06 – Qayta tiklanadigan energiya turlari asosidagi energiya qurilmalari
- 05.06.01 – To'qimachilik va yengil sanoat ishlab chiqarishlari materialshunosligi

- 05.08.03 – Temir yo'l transportini ishlatish
- 05.09.01 – Qurilish konstruksiyalari, bino va inshootlar
- 05.09.04 – Suv ta'minoti. Kanalizatsiya. Suv havzalarini muhofazalovchi qurilish tizimlari
- 10.00.06 – Qiyosiy adabiyotshunoslik, chog'ishtirma tilshunoslik va tarjimashunoslik
- 10.00.04 – Yevropa, Amerika va Avstraliya xalqlari tili va adabiyoti
- 08.00.01 – Iqtisodiyot nazariyasi
- 08.00.02 – Makroiqtisodiyot
- 08.00.03 – Sanoat iqtisodiyoti
- 08.00.04 – Qishloq xo'jaligi iqtisodiyoti
- 08.00.05 – Xizmat ko'rsatish tarmoqlari iqtisodiyoti
- 08.00.06 – Ekonometrika va statistika
- 08.00.07 – Moliya, pul muomalasi va kredit
- 08.00.08 – Buxgalteriya hisobi, iqtisodiy tahlil va audit
- 08.00.09 – Jahon iqtisodiyoti
- 08.00.10 – Demografiya. Mehnat iqtisodiyoti
- 08.00.11 – Marketing
- 08.00.12 – Mintaqaviy iqtisodiyot
- 08.00.13 – Menejment
- 08.00.14 – Iqtisodiyotda axborot tizimlari va texnologiyalari
- 08.00.15 – Tadbirkorlik va kichik biznes iqtisodiyoti
- 08.00.16 – Raqamli iqtisodiyot va xalqaro raqamli integratsiya
- 08.00.17 – Turizm va mehmonxona faoliyati

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Rayosatining 2024-yil 28-avgustdagi 360/5-son qarori bilan "Dissertatsiyalar asosiy ilmiy natijalarini chop etishga tavsiya etilgan milliy ilmiy nashrlar ro'yxati"ga texnika va iqtisodiyot fanlari bo'yicha "Muhandislik va iqtisodiyot" jurnali ro'yxatga kiritilgan.

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THE MECHANISM FOR APPLYING TAX BENEFITS AND PREFERENCES IN TAX ADMINISTRATION

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Abstract: This article examines the contentious topic of tax incentives and preferences in the field of taxation. An analysis is conducted to compare and examine the characteristics, similarities, and differences of tax benefits and preferences, as well as their implementation within the tax system.

Keywords: The terms mentioned refer to several aspects of taxation, including the structure of the tax system, the principles guiding tax policies, the benefits provided through tax incentives and preferences, the incentives targeted towards individuals, the overall tax regime, and the regulations governing fiscal matters.

Annotatsiya: Ushbu maqola soliq sohasidagi soliq imtiyozlari va imtiyozlarining bahsli mavzusini ko'rib chiqadi. Tahlil soliq imtiyozlari va preferensiyalarining xususiyatlari, o'xshashliklari va farqlarini, shuningdek ularning soliq tizimi doirasida amalga oshirilishini solishtirish va tekshirish uchun o'tkaziladi.

Kalit so'zlar: Qayd etilgan atamalar soliqqa tortishning bir qancha jihatlarini, jumladan, soliq tizimining tuzilishini, soliq siyosatini yo'naltiruvchi tamoyillarni, soliq imtiyozlari va preferensiyalari orqali beriladigan imtiyozlarni, jismoniy shaxslarga qaratilgan imtiyozlarni, umumiy soliq rejimini va fiskal masalalarni tartibga soluvchi me'yoriy hujjatlarni nazarda tutadi.

Аннотация: Упомянутые термины относятся к нескольким аспектам налогообложения, включая структуру налоговой системы, принципы, определяющие налоговую политику, льготы, предоставляемые посредством налоговых льгот и преференций, льготы, направленные на физических лиц, общий налоговый режим и правила, регулирующие фискальные вопросы.

Ключевые слова: трудовая продуктивность, высшее образование, руководство, мотивация, эффективная деятельность.

INTRODUCTION

State regulation of the economy is carried out through several approaches. Financial instruments refer to a range of methods used to influence economic processes by addressing imbalances in a country's economic development, stimulating economic activity in specific sectors, allocating financial resources to targeted sectors, and controlling their growth to maintain social stability. Financial tools are mostly utilized through the regulation of tax and budget relationships. This involves establishing different tax incentives and modifying the allocation of state budget spending.

LITERATURE REVIEW ON THE TOPIC

Tax regulation, derived from the category of "tax," can be examined from different perspectives, such as economic theory, where it is seen as a component of economic regulation, or from a management standpoint, where it is viewed as part of the process of achieving legally defined fiscal objectives. Therefore, tax regulation can be categorized into three distinct approaches: regulatory, fiscal, and management (Figure 1).

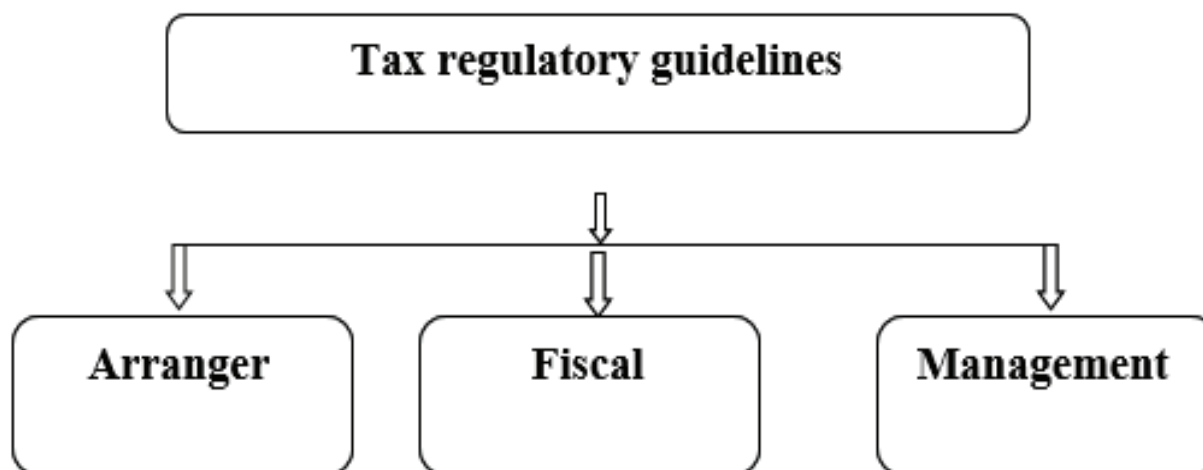


Figure 1: Tax regulatory guidelines [1].

Within the context of the first framework, tax regulation is defined as a collection of policies related to taxation that enable the government to exert influence over economic and social activities within the country. This instance highlights the fact that tax regulation serves as a mechanism for intervening in the operations of economic enterprises. The prudent approach to management views tax regulation as an essential component of economic system management. This perspective enables us to perceive taxation as having broader roles and areas of impact compared to the regulatory approach. The fiscal approach focuses solely on tax regulation, which involves implementing economic measures to intervene in the process of meeting tax responsibilities. When evaluating tax credits and preferences, it is essential to use a management style that considers several economic links in their implementation. The correlation between taxes and tax regulation can be analyzed using this figure (Figure 2).

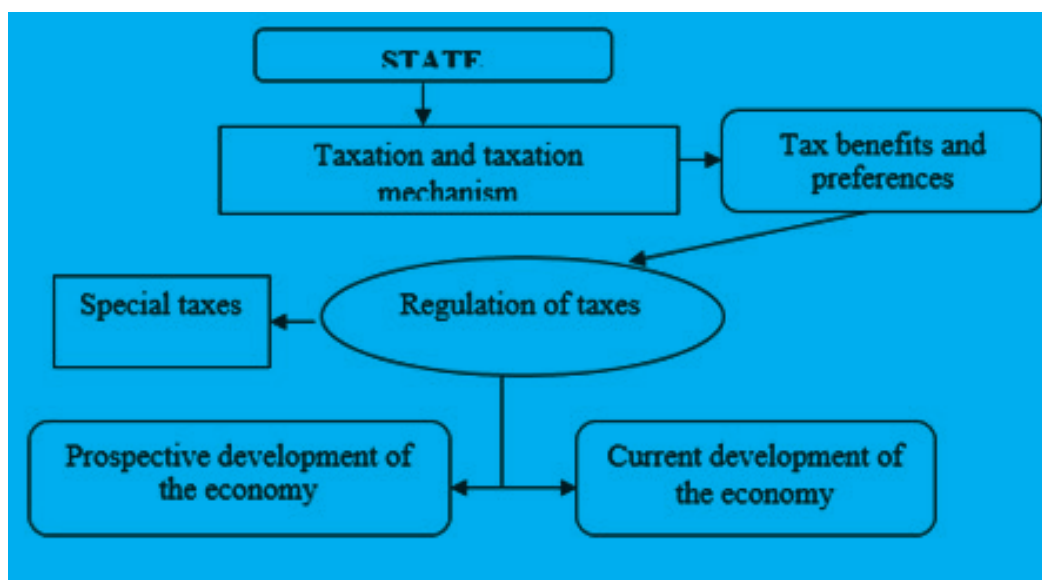


Figure 2. The relationship between taxes and tax regulation[2].

Figure 2 illustrates the fundamental connection between taxes and tax regulation, where tax regulation is an integral component of taxes. They are intricately linked and together constitute a whole entity. Tax legislation exerts a directive influence on the economy and its progression. Due to its indirect character, changes in taxing factors are only achieved after a specific period of time. This adds complexity to the task of evaluating

the influence of tax measures, specifically the efficacy of tax incentives.

Research methodology

In this article analysis and synthesis, comparative analysis, induction and deduction, scientific research methods are used.

ANALYSIS AND RESULTS

The utilization of tax credits within the national tax system serves as a primary method for implementing the economic regulatory role of taxes. The core purpose is to enhance the role of the state in redistributing resources, regulate the pace of economic processes, influence the accumulation of capital, and significantly impact the expansion or contraction of the population's effective demand.

Tax incentives are widely acknowledged as the primary method by which the state regulates the actual earnings of major corporations, small and medium-sized enterprises, independent entrepreneurs, and people functioning in various economic sectors. Tax incentives, a key component of the state's tax policy, have the potential to impact the growth of production, enhance its networks and territorial structure, and facilitate the establishment of essential infrastructure facilities, among other factors. They assist in resolving significant social responsibilities, such as addressing the needs of various income groups and providing tax exemptions for individuals below the poverty threshold, while also considering the requirements of demographic policies. Tax incentives are commonly employed in the realm of international economics to stimulate foreign investments.

Although tax credits and preferences are commonly discussed in economic research, there remains a lack of clarity regarding their fundamental nature and the distinctions between them. The ideas of tax credit and tax preference are often considered synonymous in numerous scholarly papers. From our perspective, these two notions exhibit contrasting economic characteristics. As per Article 75 of the Tax Code of the Republic of Uzbekistan, tax benefits refer to advantages granted by tax laws to specific groups of taxpayers, allowing them to either not pay taxes or pay reduced amounts. Nevertheless, the existing tax legislation in the Republic of Uzbekistan lacks a clear definition of tax preference. Simultaneously, according to Article 75 of the Tax Code, tax advantages are prohibited from being granted on an individual basis.

The Concept of Administrative Reforms in the Republic of Uzbekistan outlines the need to implement measures that restrict the establishment of state-owned commercial organizations in sectors where the private sector is already operating effectively. It also emphasizes the importance of reorganizing existing enterprises and discontinuing the practice of granting exclusive rights, individual benefits, and preferences to specific business entities, as these practices hinder the development of a fair and competitive environment.

Specifically, in 2021, a sum of 316.2 billion soums was granted as tax relief for 15 documents having unique characteristics. Similarly, in the initial half of 2022, a sum of 144.8 billion soums was granted as tax relief for 10 documents.

Recently, the State Tax Service authorities have been diligently focused on enhancing the effectiveness of utilizing tax benefits and conducting ongoing analysis of them.

The E-privilege automated information system has been launched, which allows you to keep track of each tax credit and monitor its terms. Benefits automatically used by identification codes (more than 50 thousand) are analyzed for the enterprise, reflected in the electronic invoice for value added tax and in the formation of online control cash register checks.

Preference, derived from the Latin word "praeferentis" meaning advantage, refers to the granting of advantages to specific categories of organizations and persons in order to support particular types of activities. Privileges are enacted through the provision of tax credits, reductions in customs taxes, exemption from fees, and the allocation of advantageous loans [3].

Tax credits are sometimes excluded from the tax regulatory framework [4] or are mistakenly equated with tax deductions. However, in our view, despite certain similarities, these are distinct concepts with unique attributes. Privileges and preferences share the objective of minimizing the taxpayer's overall tax liability and so promoting the growth of specific activities. However, they operate through distinct mechanisms. The table provided in Table 1 presents a comparison of the features of these notions (table 1).

Table 1: Comparative Features Of Tax Advantages And Preferences [5]

Indicators	Tax	
	Preferences	Privileges
A tactical goal in passing	Reducing the tax burden for a certain category of taxpayers	
Strategic goal of implementation	Implementation of the economic policy of the state	



Implementation (time)	The same rules apply as for the introduction of taxes and fees	At any time
Possibility to suspend the application for several tax periods	It is possible	It is not possible
Explanation of the procedure of application by the state	Obligation of the competent authorities to provide an explanation	That the competent authorities are not obliged to give an explanation
Penalties for non-use	defined	not specified
Cancellation	Not earlier than the beginning of the next tax period	From the moment of entry, if it does not comply with the Tax Code, with the amount of additional tax or fee.

Penalties are enforced for the failure to use privileges and for the improper use of privileges, however, the absence of using privileges is not subject to penalties. During the tax control procedure, the taxpayer is required to provide documentation that verifies the legality of their usage of a certain benefit. Typically, if the taxpayer chooses not to utilize the exemption, they are not required to inform the tax authorities, however there may be instances where such a requirement exists.

From the information provided, it can be inferred that the term “tax preferences” encompasses a broader spectrum of relationships compared to the idea of “tax benefits”. Typically, this is interpreted as a decrease in the tax obligations for a specific group of taxpayers.

A tax credit is a compulsory measure implemented by the government to alleviate the tax burden for specific groups of taxpayers, with the aim of accomplishing specific objectives set by the state. Tax credits are a means of regulating indirect taxes and they provide receivers with more advantageous business circumstances.

The issue surrounding the categorization of tax benefits has been a subject of ongoing debate, both in theory and in practice. Economists in the field of economics and taxation use several classification criteria to assign tax credits in their scientific investigations. Our country's tax code lacks a comprehensive categorization of tax credits and tax advantages. From our perspective, the key aspects in the examination of benefits and preferences are the specific tax items that the benefit or preference is applicable to, as well as the mechanism by which they are enforced. The species included in these classification traits are thoroughly examined in the specified source.

Currently, our country's tax system encompasses over 100 distinct advantages and favors that are established by the Tax Code, decrees and decisions of the President of the Republic of Uzbekistan, and decisions of the Cabinet of Ministers. Nevertheless, the efficacy of these advantages is a subject of intense discussion.

These issues also provoke extensive debates in the context of international tax relations. V. Panskov, a prominent Russian financier, proposes eliminating the notion of “tax benefits” from the tax code of the Russian Federation. Instead, he suggests incorporating the term “tax subsidies” into the budget code of the Russian Federation and officially approving them as part of the budget in the relevant sections. The proposal suggests transferring authority over each category of tax subsidy to the corresponding governing body. For instance, the Ministry of Agriculture should oversee the monitoring of tax subsidies provided to taxpayers involved in the production and processing of agricultural products. Similarly, the Ministry of Economic Development should assess the efficacy of tax mechanisms that promote the growth of small and medium-sized enterprises [6]. Furthermore, I. Gorsky asserts that there is no justification for modifying economic laws by tax interference [7].

We believe that the mechanism of tax relief in tax relations has already been established, and tax relief has demonstrated itself as a significant instrument of tax regulation. Consequently, tax benefits and preferences will assume significance in the upcoming tax policy, aiding the implementation of the state's economic agenda. Although examining the economic impact of benefits might be a complex procedure, it is important to first consider their motivational role. *Ceteris paribus*, individuals in the field of economics who are given the chance to select their line of work are motivated to pursue activities that offer tax incentives and preferences, giving them an edge over other options.

Furthermore, the economic analysis we conducted previously verifies that implementing a variety of tax rates for different businesses enables the advancement of specific economic interests within the state, or conversely, may have a detrimental impact on the sector's appeal. Despite the various simplifications involved, accurately modeling tax interactions enables the monitoring of the efficiency of tax incentives and preferences.

Conclusion and suggestions

In summary, within the framework of the new regulatory requirements, the utilization of advantages and preferences plays a crucial role in ensuring the rectification of economic entities' acts, while considering the time lag.



Therefore, tax incentives have the potential to encourage and promote the activities and investments of corporate entities across different sectors of the economy. The government implements several measures to stimulate economic growth, such as reducing taxes, adjusting tax rates, providing tax incentives, and supporting the development of key industries and underdeveloped regions. Promotes the growth of the investment network in various locations, upgrades manufacturing facilities, and supports the development of small businesses.

The development of the system of tax incentives and preferences should align with the objectives of the state policy and the demands of the evolving economic system. Legislating a comprehensive list of tax benefits is essential, along with increasing the utilization of tax benefits as an indirect instrument that aligns with the requirements of the market economy and its participants.

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