



## Theoretical Principles of Organizing Tax Benefits for Service Industry Enterprises

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**Abstract:** *This article presents the views and comments on the provision of tax benefits to enterprises operating in the service sector, on improving and developing the tax policy in the country, as well as on optimizing tax relations.*

**Key words:** *Tax, enterprise, service, privilege, rate, tax system, tax policy.*

A component of the financial mechanism for the development of service sector enterprises is the taxation mechanism. It is precisely this mechanism of taxation that occupies a special place in the formation and conduct of the economic activity of the enterprise. Therefore, it is important to organize tax incentives for service sector enterprises.

One of the most important factors for achieving stability of service system enterprises is the correct management of tax policy. In the current conditions, one of the most important issues is to achieve stability in terms of tax relations in service sector enterprises. If the tax benefits are properly organized for service enterprises, and the normative documents related to the creation of such a relationship are scientifically based, then it indicates the full recovery of the service enterprise. Because the implementation of any scientifically based regulatory document is inevitable to serve the financial stability of enterprises. At the same time, at the same time, the introduction of innovative norms based on new achievements of science and technology into practice, first of all, determining the tax base, determining the economic limit of the tax rate, as a result of using different tax payment systems, will lead to a sustainable increase in the profit of service system enterprises, and later financial efficient use of resources will be ensured.

Comprehensive measures are being implemented in our country to improve the tax policy, increase the efficiency of tax administration, consistently reduce the tax burden, simplify the tax system, and radically reduce tax reports.

As a result of the implementation of the concept of improving the tax policy of the Republic of Uzbekistan, the tax burden on the labor compensation fund was reduced, taxes on working capital were optimized, the tax system was revised by canceling mandatory allocations to state special funds and reducing the rate of profit tax on legal entities.

The objectives of the implementation of the main directions of the concept of further improvement of the tax system, reduction of secret circulation in the economy and improvement of the tax policy of the Republic of Uzbekistan were determined.<sup>1</sup>

In such circumstances, in our opinion, the improvement of tax benefits in the same directions in service sector enterprises, as in all other sectors, should be considered as an important modern direction of their optimization.



The first group of issues related to the rational solution of the problem of improving tax benefits is considered related to their essence and principles of organization.

A comparative analysis of scientific views on the essence of tax benefits allows us to draw important conclusions:

1. Despite having common points of intersection, existing definitions expressing the essence of tax benefits, in some cases, differ from each other in form and content.
2. are interpreted in the form of "presenting an advantage to the subject of taxation over other taxpayers" <sup>2</sup>.
3. There are also cases of recognition of tax benefits as "the possibility of not paying taxes or paying them in a small amount." <sup>3</sup>
4. In some places, "various options for reducing the tax liability" <sup>4</sup> are considered as tax benefits.
5. some cases, tax incentives are generally recognized as "... an instrument of any state economic policy" <sup>5</sup>.
6. There are also views on tax benefits such as "relief of the tax burden", "relief of the tax burden for the taxpayer in another way" <sup>6</sup>.
7. "... a direct reduction of the tax liability in relation to a certain fixed amount of expenses" <sup>7</sup> is considered as tax relief.
8. are recognized as "...various tax reliefs" and etc. <sup>8</sup>

In expressing the essence of tax benefits, in our opinion, the burden of the general definition, which fully expresses its essence and recognized by many, is determined by the insufficient level of development of the sciences related to taxes and taxation in relation to this problem. The existence of such a situation, in turn, opens the possibility for different interpretations of the single essence of tax benefits, making it more complicated to rationally solve the issue of improving tax benefits.

By applying preferential taxes to enterprises of the service sector, society can have a positive effect on the development of service provision, modernization of its sectoral and territorial structure. Necessary social issues are solved with the help of taxes. Incomes of different social groups of the population are classified, and low-income persons are exempted from tax payments. Tax benefits are established based on demographic policy requirements.

Retail and public catering enterprises have certain benefits from gross income tax if they use plastic cards. It is appropriate to introduce the privilege related to the use of plastic cards to property tax and prices of goods (services). Provision of benefits to trade enterprises in this

<sup>2</sup> Alexandrov **I.M.** Nalogi i nalogooblojenie. Textbook. 7-e izd. - m.: Ekonomika, 2007. - p. 23; Milyakov N.V. Nalogi i nalogooblojenie. Textbook. 7-izd., pererab. i dop. - m.: Infra, 2008. - p. 33; Republic of Uzbekistan Tax code. Official publication. - T.: "Justice", 2010. - 25 p.

<sup>3</sup> Nezamaykin V.N., Yurzinova **I.** Legal and physical education. - M.: Exam, 2004. - p. 44; Zavalishina I.A. Taxes: theory and practice - T.: Economy and right world, 2005. - 14 p.; Yakhyoev K.A. Tax. - T.: Mekhnat, 1997. - 20 p.; Tolkushkin A.V. Nalogi i nalogooblojenie: Entsiklopedichesky slovar. - M.: Jurist', 2000. - p. 280.

<sup>4</sup> Yutkina T.F. Nalogi i nalogooblojenie. Flying. p person. - M.: Infra-M, 2001. - p. 58; Malikov T.S. Taxes and to tax pull current issues. - T.: Academy, 2002. - 166 p.

<sup>5</sup> Bard Z.S., Pavlova L.P. Tax and economic integration conditions. - M.: KNORUS, 2004. - p. 23.

<sup>6</sup> Aliev B.Kh., Abdug'alimov A.Sh. Teoreticheskie osnovy nalogooblozheniya. Fly away. posobie / P od ed. prof. A.Z. Dadasheva. - M.: YUNITI-DANA, 2004. - p. 89.

<sup>7</sup> Sychev N.G., Ilyain V.V., Krikunov A.V., Ermilov V.G. Interpretive dictionary of auditor, tax and budget terms. - M.: Finance and statistics, 2003. - p. 103.

<sup>8</sup> Juraev A., Meiliev **O.**, Safarov **F.** Tax theory. / Sleep use - T.: TMI, 2004. - 83 p.; Yakhyoev K.A. Tax weight theory and practice - T.: 2003. - 247 p.



regard will increase their tendency to introduce plastic cards, and will serve to increase non-cash money circulation. In this regard, it is important to use the best practices of developed foreign countries, which have been tested in practice, in improving the taxation procedure.

of tax relations in relation to enterprises of the service sector is considered to what extent . In the conditions of modernization of market relations, the establishment of a regulatory system in the enterprises of the service sector should be considered as the basis for compliance with the tax principles. If the normative value creates an opportunity to ensure a sufficient tax treatment for service industry enterprises, to ensure full tax collection of budget revenues, then such a tax rate indicates a reasonable tax treatment and a light tax burden. At the same time, as a result of the introduction of progressive tax norms based on the new achievements of science and technology, a sustainable increase in the profits of service sector enterprises will be ensured, as well as the effective use of financial resources.