

## **THEORETICAL FOUNDATIONS OF APPLYING TERMS OF TAX PRIVILEGES AND PREFERENCES**

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*Abstract.* The article is devoted to theoretical issues of interrelation of such economic terms in the taxation system as a “tax privilege” and “tax preference”. Moreover, it considers the concept and essence of tax privileges and preferences, types and criteria of tax privileges. The conclusions on the similarities and distinctive features have been made on the basis of the analysis. In addition, the article presents theoretical proposals and practical recommendations on the separation of these notions.

**Keywords:** taxation, tax system, term (notion), tax privilege, tax preference, tax rate, deductions, tax credit, deferral.

### **INTRODUCTION**

During the independence the Republic of Uzbekistan has created favorable investment climate, broad system of legal guarantees and privileges to stimulate the activity of entrepreneurship entities. Uzbekistan is carrying out continuous measures on improving the tax law, gradual reduction of the tax burden, improvement and simplification of the tax burden with simultaneous measures on raising protection of taxpayers against unreasonable interference in their economic activity.

As the President of the Republic of Uzbekistan I.A. Karimov has noted that “In conditions of transition to market relations taxes become the main regulator in implementing economic policy.

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The main function of the tax system is its stimulating impact on the production development» [1]. «It is necessary to achieve that the tax system has not only fiscal, but first of all stimulating character, induce any taxpayer, an individual or a legal person not to evade taxes, not to hide incomes, but, on the contrary, intend to develop production and raise his income»[2].

In conditions of formation and development of the market, a stimulating role of taxes in the economy is considered to be an important function because with the help of taxes the state carries out regulation of economic conditions of production and realization of goods, services, so it creates so-called “tax climate” for economic activity of entrepreneurship entities.

The stimulating function of taxes is one of important functions of the tax system which makes an active impact on production development, effective use of material, raw, financial and labour resources, accumulated property. Thus it is possible to stimulate production development, to strengthen financial position and to recover investment activity through reduction of the tax burden. Tax regulation is implemented through the system of tax privileges and preferences.

Often scientific papers and practical materials present the term “tax preferences” as the synonym of the term “tax privileges”. However, it is required to distinguish these economic terms as they lead to various consequences for the taxpayers at their application [10].

In spite of the frequent use of the terms of “tax privilege” and “tax preferences” in the theory and practice, there is still no unified definition of these terms.

Article 24 of the Tax Code of the Republic of Uzbekistan mentions all compulsory requirements of any tax: the object of taxation, taxable base, tax rate, order of calculation, tax period, the order of submitting tax reporting and order of payment. Item 3 of this very article states that “In cases provided by this Code, while determining a tax or other compulsory payment, the tax legislation can offer relevant preferences as well as the basis for their application by taxpayers”. Thus, a tax preference can be referred to the facultative, not compulsory elements of taxes.

According to Article 30 of the Tax Code of the Republic of Uzbekistan “Privileges on taxes and other compulsory payments are considered to be preferences provided by the Code, other laws or decisions of the President of the Republic of Uzbekistan to certain categories of taxpayers including the opportunity not to pay a tax or other compulsory payment or to pay in in the minimized amount» [4].

The same situation may be observed in the Russian legislation. Compulsory elements of taxes

are listed in the Article 17 of the Tax Code of the Russian Federation, and the definition of “tax privileges on taxes and duties” is stated in article 56 of the Tax Code of the Russian Federation [5].

However, the economic literature frequently lacks the term of “tax preference” therefore often tax privileges are considered to be equal to tax preferences.

## **LITERATURE REVIEW**

To distinguish and determine the terms of “privileges” and “preferences” we have studied numerous sources including scientific papers of domestic and foreign specialists engaged in research activities in this field. We will illustrate them on the basis of the critical analysis.

The textbook under the edition of A. Brizgalin [21] states that «tax privilege is an exclusive opportunity provided by the government of full or partial exemption from taxes at the presence of the taxation object or other tax burden easing for the taxpayer».

S. Pepelev [22] didn't define a tax privilege but he determined three big groups of tax privileges: tax withdrawal, discounts and tax credits uniting them into one common aim – reduction of the size of the tax obligation of the taxpayer.

A. Perov [24] believes that tax privileges “are some exceptions from the general order of taxation provided in the appropriate order for certain categories of taxpayers».

Ye. Yevstigneev [14] thinks that tax privileges are used to reduce a tax obligation of the taxpayer and for the deferral of payments.

L. Pavlova [23] supposes that a tax privilege is a full or partial exemption of the taxpayer from the taxes in compliance with the existing legislation.

N. Dmitrieva and D. Dmitriev [13] state that tax privileges are full or partial exemptions from taxes.

The textbook edited by N. Milyakov [20] represents the opinion that a tax privilege is a partial or full exemption of physical persons and individuals from paying taxes.

I. Mayburov [18] believes that a tax privilege is a facultative element of providing exclusive incentives to certain categories of taxpayers in compliance with the existing law. These incentives can include opportunities not to pay taxes at all or pay them at minimized amounts as well as tax burden easing for the taxpayer.

B. Alieva [8] supposes that a tax privilege is an exclusive opportunity of tax burden easing provided by the legislation. Tax privileges can be in the forms of withdrawals, discounts and tax credits.

I. Alexandrov [7] thinks that a tax privilege is reduction of the amount of taxation or providing a taxpayer with a tax advantage in relation to another payer.

O.Kachur [16] considers a tax privilege to be a full or partial exemption of the subject from taxes according to the existing legislation.

O. Skvortsov [25] assumes that a tax privilege is a full or partial exemption of the subject from taxes according to the existing legislation (taxable minimum, tax deductions, tax rates).

A. Aronov and V. Kashin [9] think that a tax privilege is providing by the legislation of a discounts, deductions from the taxable base and amount of accrued taxes (exemptions, discounts, credits, deferrals, hiding).

The brief dictionary of economic terms by V. Slagod [17] we can find the following definition: “tax privileges are full or partial exemption of a certain category of individuals and legal persons from paying taxes».

Among domestic authors I. Zavalishina [15] supposes that a tax privilege is a provision of incentives by the legislation to certain categories of taxpayers; a full or partial exemption from taxes.

Professors A. Vakhobov and A. Juraev [11] think that a tax privilege is a provision of exclusive advantages by the legislation to certain categories of taxpayers. These incentives can include opportunities not to pay taxes partially, fully, or timely as well as in other forms. Types, the mechanisms of performance and criteria for the tax privileges are determined on the basis of the level of the socio-economic development of the government.

A. Yuldashev [30] believes that a tax privilege is giving advantages in relation to other taxpayers. Taxes are not levied in big amounts and mitigate a tax burden for taxpayers. Taxpayers do not have opportunities to apply all tax privileges because of the excess of bureaucracy and obligations. Tax privileges make a direct impact on the taxable base and tax receipts.

Professor K. Yakhyaev [31] supposes that a tax privilege is an opportunity of full and partial exemption from taxes, tax burden easing or minimization of the amount to be paid by the

taxpayer. Moreover, he considers the term of “tax preference” is broader concept in comparison with the term “tax privilege”.

Sh. Gataulin [12] thinks that a tax privilege is a full or partial reduction of the amount of the tax obligation of the taxpayer (discounts, deductions, tax rate reduction, etc.).

T.Malikov [19] believes that a tax privilege is a full or partial reduction of the taxpayer obligation in the form of the deferral or opportunity to pay by installments.

**Preferences** - are advantages, incentives rendered to the states, enterprises, organizations to support certain activities. They are carried out in the form of the reduction of taxes, discounts from customs duties, exemptions from payments, and offering favourable loans with the aim of encouraging activities. They are recognized by the states to be prior in cases of observing conditions provided by the legislation [26].

**Preference** - incentive, privilege offered by somebody, particular conditions of using something. They are taxes and customs duties with discounts and privileges [27].

A. Balandina [10] gives the following definition to tax preferences which distinguishes the principle difference between preferences and privileges: “tax preference is providing advantages to the certain categories of taxpayers by the state. These advantages can be in the form of reduction of the sum of tax obligations of the compulsory nature in conditions of counter obligations of the taxpayer».

N. Milyakov [20] believes that preferences are specialized (preferable) privileges provided by one state to another one on the basis of reciprocity or unilateral order without spreading to the third parties. They are often applied in the form of discounts or eliminations of customs duties. Preferences inside the country are introduced in the form of the investment tax credit (deferral of levying taxes) and targeted tax privilege for financing of investment and innovation expenses.

A. Yuldashev [30] supposes that a tax preference is offering advantages to certain categories of taxpayers according to the legislation, full or partial exemption from taxes. Taxpayers cannot have opportunities to apply all tax incentives because it requires much bureaucracy and obligations.

N. Tyutyuryukova, N. Ternopolskiy, V. Tyutyuryukova [28] think that a tax preference is offering advantages to certain categories of taxpayers by the state in the form of reduction of amounts of tax obligations in different ways: reducing tax rates, excluding taxable objects, changes of terms of paying taxes (duties), introducing of decreasing coefficients at calculating taxes (duties) which taxpayers must absolutely execute.

The Tax Code of the Republic of Uzbekistan does not provide any definition to the “preference” so it is necessary to clearly distinguish these notions. In our opinion, a tax privilege can be considered as a right of a taxpayer to decrease a taxable base, but not an obligation. A tax preference can be treated as an opportunity for a taxpayer to reduce his taxable base.

Thus, admitting a variety of definitions of the “tax privilege” term, the majority of authors have the same opinion that tax privileges imply that besides a general order of taxation there is a simplified order of taxation aimed at the fact a tax obligation of the taxpayer, subject to the execution, reduces. However, from our point of view, such interpretation of the tax privilege restricts economic features of this term as the main objective of the tax privilege is not only reduction of the tax burden, but also achieving certain targets. So in a narrow understanding, tax privileges are such regulations which lead to the reduction of the tax withdrawal itself. More comprehensive meaning of the “tax privileges” implies any advantage of certain categories of taxpayers before others.

Unlike tax preferences, tax privileges are opportunities of non-paying full or partial amount of taxes, offered for a short period of time and having a relatively volatile character.

The main aim of introducing tax privileges and preferences are reduction of the tax burden for taxpayers with the aim of stimulating their performance. However, the mechanisms of offering tax privileges and tax preferences are different.

Tax privileges are subject to more control and administration by the tax authorities as they are separately declared in the tax reporting of taxpayers that enable to monitor withdrawals of the certain amounts of money. Moreover, tax privileges are stated in the statistic tax reporting by

special forms. On the contrary, preferences do not have documental reflection in such kind of reports.

We will consider these notions (terms) on the example of three taxes: a single tax payment, a fixed tax for entrepreneurs and a tax on property of individuals (Table 1).

**Table 1**  
**Comparative characteristics of tax privileges and preferences**  
**by types of taxes<sup>1</sup>**

Single Tax Payment	Fixed Tax for entrepreneurship	Tax on property of individuals
<b>1. Tax privileges</b>		
Article 358 of the Tax Code of the Republic of Uzbekistan states that “Legal entities owned by public unions of invalids, “Nuroni” and association of “Chernobil veterans of Uzbekistan” if they employ not less than 50% of invalids, veterans of war and labour front of 1941-1945 are exempted from taxes”.	Article 374 <sup>1</sup> of the Tax Code of the Republic of Uzbekistan states that “A sole trader is exempted from paying a fixed tax for the employee of the sole trader if he graduated from the professional college during 12 months since the date when this employee graduated from this college.  Graduates of professional colleges in case of their government registration as sole traders during twelve months since this college graduation are exempted from payments of fixed tax for 6 months since	Article 275 of the Tax Code of the Republic of Uzbekistan states that “Tax on property of individuals is not imposed on the property owned by the citizens awarded by the title “Hero of Uzbekistan”, Hero of the Soviet Union, Hero of Labour and with the awards of Glory of 3 grades”.

<sup>1</sup> Developed by the author according to the Tax Code of the Republic of Uzbekistan

	the date of their state registration as a sole trader”.	
<b>2. Tax preferences</b>		
Article 354 of the Tax Code of the Republic of Uzbekistan states that “Payers of the single tax payment have the right to get a deferral of paying a single tax payment on the term till 1 year since the moment of their state registration with paying deferred sums during 12 months in equal portions after the grace period according to the current legislation”.	Article 18 of the tax Code of the Republic of Uzbekistan states that “a sole trader has the right to recruit employees (from 1 to 3) in the order established by the Cabinet of Ministers of the Republic of Uzbekistan.	Article 276 of the Tax Code of the republic of Uzbekistan states that “With the aim of entrepreneurship activity while using a premises by individual or a family business, simultaneously with living in it for production of goods and services, a property tax is paid by the rate fixed for natural persons.

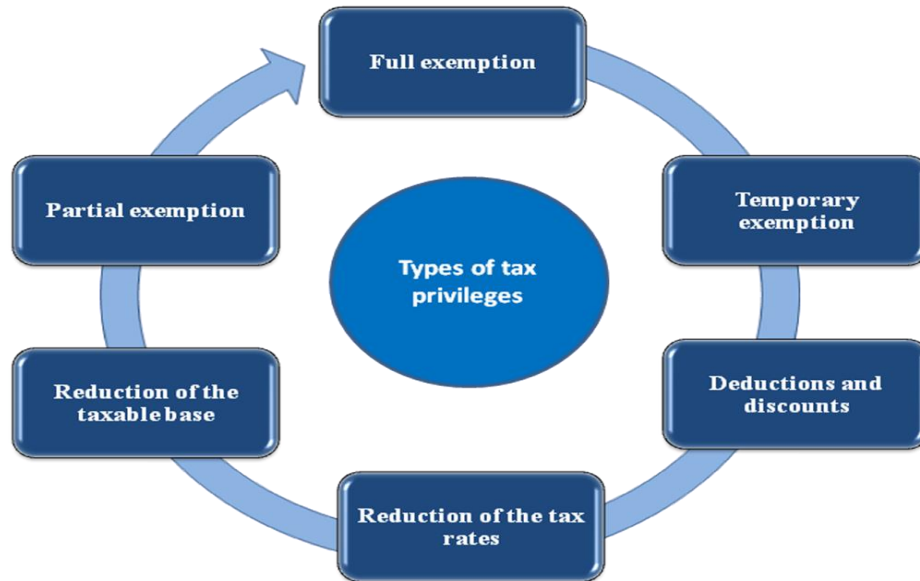
Thus, comparing the notions “tax privilege” and “tax preference”, it is possible to develop the following author’s definitions of tax privileges and preferences:

**Tax privilege** is opportunities provided to certain categories of taxpayers by the legislation. These cases include opportunities not to pay taxes or to pay them in a minimized amount, reduction of sums of tax obligations or tax burden mitigation for the taxpayer.

**Tax preference** (from a Latin word *praeferentis - preference*) – is advantages provided to the enterprises, organizations and entrepreneurs by the state in the sphere of taxation with the aim of creating a favourable investment climate and business environment as well as to support certain kinds of activities.



It should be noted that types of tax privileges proposed by scientists and specialists haven't been determined precisely. Moreover, types of tax privileges in scientific papers are also of a various character. Foreign authors determine the following types of tax privileges: full or partial exemption, reduction of a taxable base, reduction of a tax rate, non-taxable minimum, deductions, discounts, deferrals, tax relief, etc.



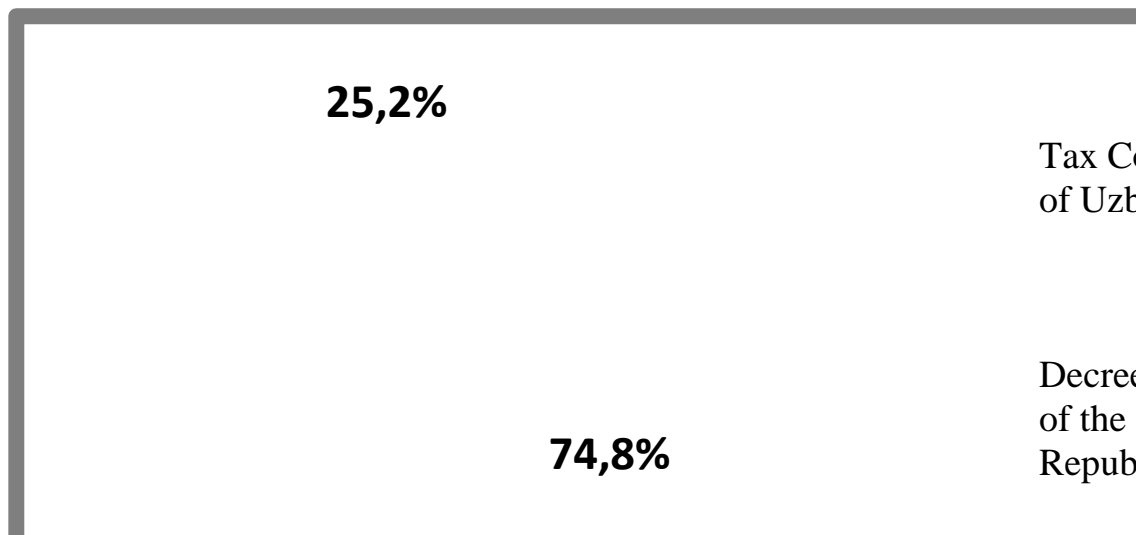
**1-Figure. Types of tax privileges<sup>2</sup>**

Such authors as A. Vakhobov and S, Juraev [11] as well as Sh. Toshmatov and O. Abdurakhmanov [29] determined four types of tax privileges – full exemption from taxes, temporary exemption, reduction of the taxable base and option of the order of taxation. In our opinion, the following types of privileges can be referred to the tax privileges (Figure 1).

### **ANALYSIS OF THE EFFICIENCY OF APPLYING TAX PRIVILEGES**

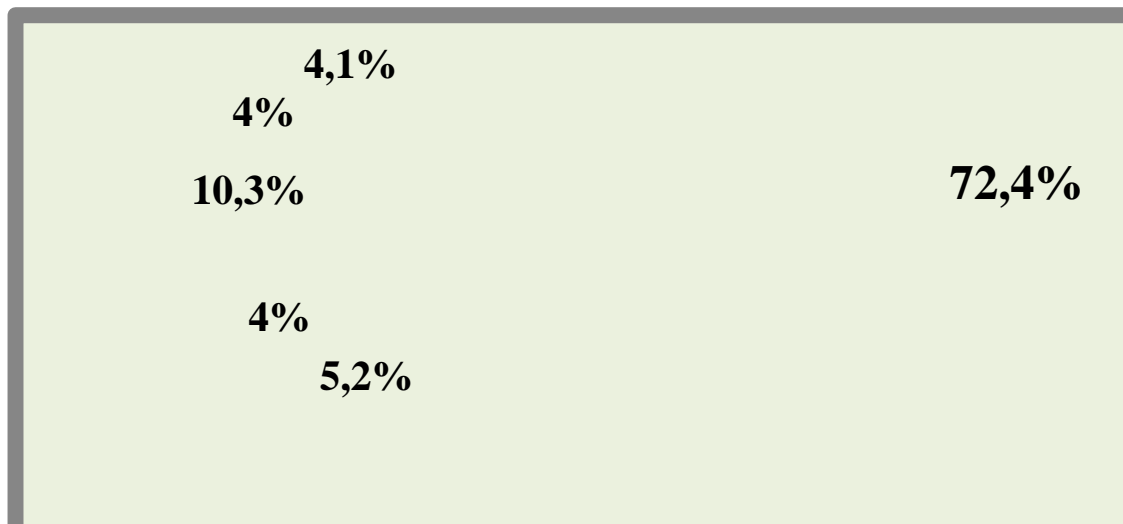
Nowadays tax privileges to the entrepreneurship entities are provided by the Tax Code of the Republic of Uzbekistan (27 articles) as well as 209 resolutions of the President and the Government of the Republic of Uzbekistan. In general, in 2015 entrepreneurship subjects economized about 6,5% from the GDP due to application of tax privileges.

<sup>2</sup> Developed by the author on the basis of the research



**Figure 2. Application of tax privileges on the legal basis in the Republic of Uzbekistan in 2015 in % [32]**

If we analyze the data presented in Figure 2, we can see that tax privileges provided according to the Tax Code of the Republic of Uzbekistan in 2015 accounted for 25,2% and provided by the Decisions and Resolutions of the President and the Government of the Republic of Uzbekistan amounted to 74,8% (Figure 2).



**Figure 3. Structure of providing tax privileges by types of taxes in the Republic of Uzbekistan in % in 2015 [32]**

In the total amount of tax privileges the share of the VAT accounted for 72,4%, the share of the property tax - 10,3%, the share of the profit tax - 4,0% and the share of compulsory deductions to the state targeted funds amounted to - 4,1% (Figure 3).

Nowadays there are also some privileges provided by the Resolutions of the President and the Government of the Republic of Uzbekistan which duplicate the norms of the Tax Code. These privileges exist both in the Resolutions of the President of the Republic of Uzbekistan and the Tax Code and are considered not to be topical and efficient because no one applies them.

It is necessary to take into account efficiency of existing and newly introduced tax privileges therefore it is recommended to assess efficiency of the tax privileges through their constant monitoring.

Currently there is a set of techniques of assessing economic efficiency of tax privileges which are used only from several indicators: economic, social and budgetary efficiency of tax privileges. Lack of the unified and generalized system of indicators of assessing the efficiency of tax privileges determined at the legislative level complicates application of tax privileges as a tool of the tax system.

The tax reform conducted by the leadership of the President of the Republic of Uzbekistan has enabled creation of favourable conditions for the economic growth of the republic, led to the significant growth of the economic activities of the economic entities and population. As the President of the Republic of Uzbekistan has noted, “The main principle which has been the basis for change of tax system is a sharp decrease in the tax burden on the enterprises” [1].

The most important result of the conducted tax reform is a gradual reduction of the tax burden on the economy which has become one of the important factors of maintaining high rates of the economic growth. So if in 2010 the rate of the tax on profit of enterprises accounted for 9%, by 2015 it decreased to 7,5%. The rate of the single tax payment for small businesses reduced from 13% in 2005 to 5% in 2016, so we can see almost 2,5 times reduction of the tax burden.

Moreover, with the aim of reducing the tax burden for entrepreneurship entities, the rate of the single tax payment fell from 25% to 16% [6] (Table 1).

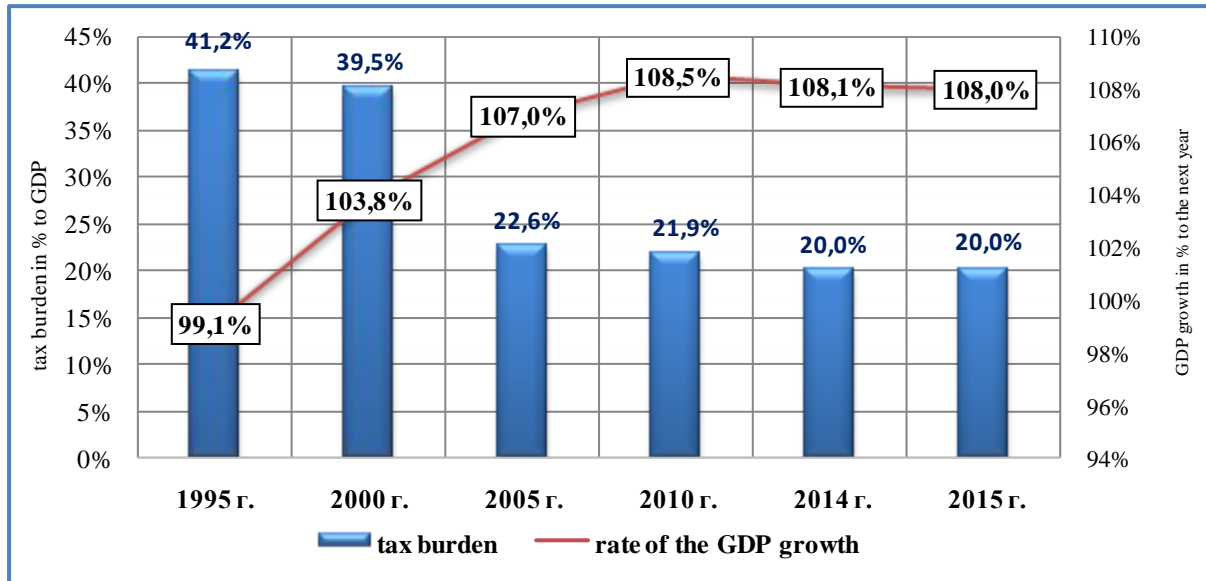
**Table 2**

**Dynamics of changes of tax rates in the Republic of Uzbekistan in 2010-2016, in % [32].**

Taxes and other compulsory payments	2010	2014	2015	2016
Tax on profit of legal persons	9,0	8,0	7,5	7,5
Tax on income of individuals (since 2015 a zero rate to the minimal wage was introduced)	11,0	7,5	0	0
	17,0	16,0	8,5	7,5
	22,0	22,0	17,0	17,0
			23,0	23,0
Single land tax	6,0	6,0	6,0	0,95
Single tax payment	7,0	7,0	6,0	5,0
Single social payment for microfirms and small businesses	25,0	25,0	15,0	15,0
Aggregate tax burden	22,0	20,0	20,0	20,0

Due to undertaken measures, the share of small businesses and private entrepreneurship in the Gross Domestic Product increased from 31% in 2000 to 56,7% nowadays, or by 1,8 times. Currently about 30% of the whole industrial and 98% of agricultural production is produced in this sphere. Over 77% of the occupied population is engaged in this sphere [3].

Despite ongoing global financial-economic crisis, in 2015 the GDP increased by 8%, the annual budget was executed with the surplus of 0,1% in relation to the GDP BBII[3], and the tax burden declined from 20,5% to 20% (Figure 4).



**Figure 4. Tax burden reduction and GDP growth in Uzbekistan**[32].

According to the rating of the authoritative of the World Economic Forum, Uzbekistan joined five top countries with the most rapidly developing economies in the world by the totals of 2014-2015 and forecasts for growth for 2016-2017.

It should be noted, the World Bank Group on December 27, 2015 published the report “Doing Business 2016: Measuring Regulatory Quality and Efficiency”. In this new rating Uzbekistan improved its position by 16 positions in comparison with the previous year – from 103 to 87 ranking among 189 countries [33].

The government of the country pays much attention to creation of conditions for the development and improvement of the tax system. Favourable investment climate and business environment as well as developed tax infrastructure enabled to bring the national tax system to qualitatively new international level.

## CONCLUSION:

Study of the theoretical aspects of the terms (notions) “tax privilege” and “tax preference”, as well as the research of its essence, content and analysis has resulted in the development of the following conclusions:

- So far there is no specific term of “tax preference” in the legislation. Moreover, the terms of “tax privilege” and “tax preference” haven’t been precisely distinguished.
- The main aim of introducing tax privileges and preferences is tax burden reduction for the taxpayers with the aim of stimulating their activity. However, the mechanisms of providing these privileges and preferences are different.
- Types of tax privileges have a various character in scientific papers as well as they haven’t been precisely defined by the scientists and specialists.
- While fixing new tax privileges or preferences it is advisable to determine clear objectives which can be achieved with the application of these tax mechanisms.
- Consequences of providing tax privileges can have both positive and negative effect.
- There is no approved technique of assessing efficiency of tax privileges as well as there is no legal mechanism for monitoring tax privileges.
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#### **RECOMMENDATION:**

With the aim of raising efficiency of tax privileges and improving the business environment for entrepreneurship entities the following recommendations and proposals for further improvement of the tax system:

- to determine exact criteria of distinguishing terms of “tax privilege” and “tax preference” as well as to define the main types of tax privileges in scientific literary sources;
- to introduce a clear definition of the “tax preference” term in Article 90 of the Tax Code of the Republic of Uzbekistan;
- to eliminate the norms of the Tax Code on tax privileges which are duplicated and considered to be not topical and efficient;
- to formulate a unified technique of assessing efficiency of tax privileges and to develop the mechanism of tax privileges’ monitoring;
- to provide tax vacations for 2 years from the moment of their registration and application of zero rate of the single tax payment for newly established small businesses engaged in the spheres of food production as well as scientific and innovation activities;
- with the aim of reducing a tax burden for catering it is recommended to decrease the rate of the single tax payment from 10% to 8%;

- to apply the order of classification of small businesses according to the criterion as determination of the gross receipts;
- small businesses are recommended to create new job places for graduates. Tax privileges in the form of the reduction of the taxable base of the single social payment due to the sum of wages accrued within two years since creation of these job places.

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