

## **ISSUES OF PROVIDING INCENTIVES TO THE POPULATION AND ENTREPRENEURSHIP THROUGH TAXES IN ENSURING ECONOMIC SECURITY WITHIN THE CONDITIONS OF THE CORONAVIRUS PANDEMIC**

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**Abstract:** The article is devoted to the consideration of current issues of ensuring economic security, supporting the population and business entities through taxes in the within the conditions of the caronavirus pandemic.

**Keywords:** coronavirus, pandemic, crisis, economic security, business entities, tax policy, taxes, tax incentive, preference, tax credit, deferment, privilege.

**Introduction.** As the coronavirus Sovid-19 infection has spread to almost all countries throughout the world and infected millions of people, the World Health Organization has declared it a pandemic. Unfortunately, this infectious disease has not bypassed our country as well.

In this case, it is crucially important for each country to ensure national security, first of all, to take into consideration the issues such as maintaining public health, economic growth, business support, employment and food security.

As it has been noted by the President Sh.M.Mirziyoev, “Unprecedented measures are being undertaken to combat the spread of coronavirus infection worldwide, including through restrictions on human movement and termination of activities of companies and enterprises” (Decree, 2020). This has resulted in a sharp decline in production and consumption in the largest economies, disruption of global production chains and trade relations, falling commodity prices in world financial markets and deteriorating conditions.

These factors also negatively affect the economy of Uzbekistan, which constitutes a part of the global economic system, which, in turn, requires efficient preventive measures to mitigate the negative effects of this situation. It should be noted that it is necessary to

pay a particular attention to the support and sustainability of rapidly developing sectors of the economy, such as tourism, transport, pharmaceuticals and textiles (Decree, 2020).

**Literature review.** Security is a multifaceted concept that represents the state of protection of the whole of humanity, the state or economic system from the unpleasant, negative, harmful influences, threats to the normal functioning and development.

Studies demonstrate that there are different views and approaches by economists on the “economic security” concept, which are interpreted differently in various scientific literary sources.

The National Encyclopedia determines “Economic security” as a set of measures undertaken by a country, region, firm, company to protect itself from the risk of economic crisis (Encyclopedia, 2018).

As Professor Kh. Abulkasimov noted, economic security is a significant component of the national security, the most important condition or factor in its provision. The concept of “economic security” most broadly refers to the material and intangible, renewable and non-renewable economic potential of a country (Abulkosimov, 2018).

A. Prokhojev and M. Kornilov describe this concept of the “economic security” as an essential condition for the progressive development and normal functioning of the economy, protection of vital interests of the individual, society and the state in the economy from internal and external threats. In their opinion, ensuring economic security means satisfying vital interests, existence of the individual, society and the state, as well as the needs that reliably ensure their opportunities for progressive development (Prokhojev and Kornilov, 2003).

From the point of view of T.E. Kochergina “economic security” concept is a state of the economic system with the ability to reproduce itself in constant quantities, stable quantitative and qualitative characteristics (Kochergina, 2007).

According to the opinion of D.V. Gordienko, economic security is a state of protection of the national economy from internal and external threats, which ensures the consistent development of society, economic and social stability even in the face of internal and external negative factors (Gordienko, 2009).

Kh.P. Abulkosimov believes, that the concept of “economic security” is determined as a set of conditions and factors that ensure the independence of the national economy, its stability, resilience, the ability to constantly innovate and improve itself (Abulkosimov, 2018).

In reliance upon these considerations, it is appropriate to define “economic security” concept as a set of measures undertaken by the population (individual), entrepreneur, enterprise, region and country to protect themselves from the risk of economic crisis.

Economic security is one of the main components of the **national security** of the state and is a complex of views that guarantee the economic needs of the country and the ways, technique and methods of its provision. Conceptually, it is based on an analysis of the basic factors of economic risk arising from the state of the economic potential of the country. The country’s security cannot be ensured in a weak and inefficient economy, especially in a society full of social conflicts in the globalization process, because everything is interconnected and one complements the other one (Ishmukhamedov, 2004).

From the point of view of economic entities, economic security is expressed in the following forms: economic security of the individual, economic security of the company (firm) and economic security of the state (Rasulov, 2018).

Professor Kh. Abulkasimov categorized the forms of economic security in the production-economic, economic-consumption, financial, transport communications and social spheres (Abulkosimov, 2012).

Economic security applies to various subjects of the economy, which include: individual citizens; private entrepreneurship and state enterprises, national economy and the state. Moreover, economic security arises as a result of internal and external factors.

**Security in the domestic economic sphere** – the factors of natural, technical, economic, infrastructural, social, micro and macroeconomic development, as well as internal immunity that protects against the effects of internal and external threats that cause instability and tension. **Security in the external economic sphere** is characterized by the country’s competitiveness in the world market, stability of the national currency, financial condition of the country (Abulkosimov, 2012).

In reliance upon the statements specified above, we suppose, that we can include the global economic crisis, falling prices for natural resources in the world market, especially oil, and the pandemic of infectious diseases caronavirus in the framework of the external economic security.

**Research methodology.** It should be noted, that such methods, as observation, generalization, grouping, comparison, economic statistics, expert evaluation, comparison have been widely applied, and the data have been presented in the form of tables and figures. This article examines the current issues of tax support for the population and businesses within the framework of the coronavirus pandemic in the country and abroad

and the global economic crisis. Moreover, in reliance upon the experience of advanced foreign countries, scientific proposals and practical recommendations aimed at the social protection of the population and entrepreneurship development during the pandemic have been developed.

**Analysis of the results.** With the aim of ensuring macroeconomic stability, smooth operation of industries and sectors of the economy, encouraging foreign economic activity, providing efficient social support to the population and businesses, preventing a sharp decline in incomes in combating the spread of coronavirus infection, there was adopted **the Decree** of the President of the Republic of Uzbekistan **No. PD-5969** dated March 19, 2020 “On priority measures to mitigate the negative impact of the coronavirus pandemic and the global crisis on sectors of the economy”.

In compliance with this Decree, the Anti-Crisis Fund was established under the Ministry of Finance of the Republic of Uzbekistan without the formation of a legal entity. The reserves of this fund constitute **10 trillion UZS**.

During the coronavirus pandemic, a number of tax incentives and preferences have been established in order to further develop a favorable business environment for the population and businesses, reduce tax burden and decrease negative impact of global crisis on the economy sectors (Table 1).

**Table 1**

**Status of tax incentives application provided in compliance with the Resolution of the President of the Republic of Uzbekistan No PR-5969 dated March 19, 2020 ([www.soliq.uz](http://www.soliq.uz)).**

№	Type of incentive	Number of users	Incentives amount
1.	From April 1 till October 1, 2020, the minimum amount of social tax paid by individual	<b>239,0 thousand</b>	<b>155,0 billion UZS (16,3 mln. USD)</b>

	entrepreneurs will be reduced by 50% of the basic calculation unit per month	<b>entrepreneurs</b>	
<b>2.</b>	Fees for the right of retail sale of alcoholic beverages for public catering establishments will be reduced by 25% from the determined amounts	<b>over 7,0 thousand entrepreneurs</b>	<b>17,1 billion UZS</b>
<b>3.</b>	Tax rates for the use of water resources on the volume used for irrigation of agricultural lands will be reduced by 50% from the rates fixed in 2020	<b>83,0 thousand entities</b>	<b>150,0 billion UZS (15,8 mln. USD)</b>
<b>4.</b>	Deadline for submission of the declaration of total annual income of individuals for 2019 will be extended until August 1, 2020	<b>530 thousand citizens</b>	<b>319,0 billion UZS (33,6 mln. USD)</b>
<b>5.</b>	The deadline for individuals to pay property tax and land tax will be extended until October 15, 2020	<b>7,3 million citizens</b>	<b>2,0 trillion UZS (210,5 mln. USD)</b>
<b>6.</b>	District and city Councils of People's Deputies have been recommended to reduce by 30% the fixed amount of personal income tax for individual entrepreneurs whose activities are directly or indirectly related to tourism	<b>3,2 thousand citizens</b>	<b>2,3 billion UZS (242,0 mln. USD)</b>
<b>7.</b>	Penalties for overdue receivables on foreign trade operations will be suspended until October 1, 2020	<b>813 entities</b>	<b>717,2 billion UZS (75,5 mln. USD)</b>
<b>8.</b>	The tax authorities temporarily suspend calculation of property tax, land tax and tax penalties for the use of water resources, as well as do not undertake relevant measures to enforce the collection of tax arrears.	<b>14,8 thousand entities</b>	<b>352,9 billion UZS (37,1 mln. USD)</b>

In addition to the above-mentioned statements, the Decree stipulates the following incentives:

➤ From April 1 till October 1, 2020, the allocations of wholesalers of alcoholic beverages will be reduced from **5 percent** up to **3 percent**;

➤ **From April 1 to July 1, 2020, the calculation and payment of tourist (hotel) fees will be suspended;**

➤ The Cabinet of Ministers of the Republic of Uzbekistan **from April 1, 2020** stipulates **exemption from taxation** of income received by individuals in the form of material benefits from charitable organizations. Article 376 of the Tax Code provides for the taxation of income in the form of material benefits of individuals (Code, 2020). That indicator averages 28,4 billion UZS.

➤ Local authorities are empowered to provide business entities with the opportunity **to defer** (pay in installments) property tax, land tax and water use tax for **6 months without charging** any interest. *14 828 entities can use this incentive.*

It was noted that the delay in payment of taxes (installment payment) is based on the application of taxpayers, as well as the conclusions of the heads of territorial departments of the Ministry of Economy and Industry and the Ministry of Finance.

➤ **Until January 1, 2021, the tax audit of business entities has been suspended** (*except for tax audits conducted for criminal cases and in connection with the winding up of a legal entity*).

➤ to carry out export of goods without providing a guaranteed payment, if there are overdue receivables not exceeding **10 percent** of the total exports of goods in the reporting year;

➤ parents (their guardians, trustees) quarantined in connection with coronavirus infection or suspected of being infected, as well as those caring for their child under 14 years of age are paid a **temporary disability pension of 100 percent of the average monthly salary**;

➤ **termination of employment contracts at the initiative of the employer with employees** infected with coronavirus infection or quarantined, as well as parents of a child under 14 years of age (his guardians, trustees) **is prohibited**.

➤ in cooperation with the Ministry of Health there was introduced a **daily additional payment of 6 percent** of their monthly salary during the period when medical, sanitary-epidemiological and other staff are involved in measures to combat the spread of coronavirus infection (Resolution, 2020).

In addition, with the aim of strengthening social protection and ensure sustainability of economic sectors during the process of combating the spread of coronavirus infection, as well as to support some businesses, on April 3, 2020 there was adopted the **Decree of the President of the Republic of Uzbekistan No. PD-5978** “On additional measures to

support the population, sectors of the economy and businesses during the coronavirus pandemic”. In compliance with this Decree, the following measures shall be undertaken from **April 1 till December 31, 2020**:

1. Tour operators, travel agents and entities providing hotel services (accommodation services) in the field of tourism, “Uzbekistan Airways” JSC and its subsidiaries, “Uzbekistan Airports” JSC and “Uzaeronavigatsiya Markazi” SUE:

- exempted from paying a land tax a property tax paid by legal entities;
- pay the current 12 percent social tax at a reduced rate of **1 percent**.

2. Payment of value-added tax payers with a turnover of sales of goods (services) not exceeding **1 billion UZS** per month and the use of electronic invoicing, the right to calculate and pay this tax on a quarterly basis.

3. Applying increased rates of property tax and land tax on unused production areas, non-residential buildings, including those determined **before April 1, 2020**, as well as imposing penalties and enforcement measures for arrears resulting from the application of increased rates on these taxes mode termination.

4. For individual entrepreneurs who are forced to suspend their activities during quarantine measures, the calculation of a fixed amount of personal income tax and social tax will be suspended, the state tax service will be notified of the termination through the taxpayer’s personal account and will not be required to submit a state registration certificate.

5. Interest-free deferral of the following taxes until **October 1, 2020** by notifying the tax authorities of micro-firms, small companies and individual entrepreneurs whose activities and (or) revenues from the sale of goods (services) **decreased by over 50 percent compared** to the average monthly amount in the first quarter of this year paid is provided in the following cases:

- on turnover tax, property tax, land tax, water use tax without filing an application with local authorities - on the condition that they pay in **equal installments over a period of 12 months**;

- on social tax – there has been provided an opportunity to pay it in equal shares for **6 months** thereafter. In addition, the Decree provides incentives and privileges in banking, credit, bankruptcy and other social spheres (Resolution, 2020a).

In compliance with the Resolution of the President of the Republic of Uzbekistan No4652 “On the additional measures to support medical and sanitary-epidemiological services involved in combating the spread of coronavirus infection” dated March 26, 2020,

medical, sanitary-epidemiological service and other staff working with patients with coronavirus infection, coronavirus infection detection facilities and coronavirus infection detection laboratories are provided with a special additional incentive payment for each 14-day period of work in the following amounts: 25 million UZS for doctors, 15 million UZS for nurses, laboratory assistants, 10 million UZS for junior nurses and 5 million UZS for other junior medical personnel, working in the medical establishments (Resolution, 2020).

It is known that all countries have developed their own action strategy to combat COVID-19 coronavirus infection and mitigate the global crisis with the allocation of funds from the state budget (Table 2).

**Table 2**

**Funds allocated by the countries of the world for the activities for combating coronavirus \***

№	Country	Monetary unit	Amount
1	Italy	USD	374 billion
2	Spain	USD	220 billion
3	United States	USD	2,2 trillion
4	France	USD	550 billion
5	Germany	euro	750 billion
6	Uzbekistan	UZS	10 trillion
7	Kazakhstan	USD	41 million
8	Russian Federation	USD	3,8 billion

Let's take a brief look at the reforms being implemented in foreign countries to combat the pandemic.

**The USA** President has signed the law aimed at eliminating the negative consequences of coronavirus and financial support of the national economy in the amount of 2,2 trillion USD. It is the biggest support package in the national history, providing immediate support to families, workers and businesses. These funds will be used to provide direct payments and benefits to Americans, as well as to support businesses and individual states affected by the spread of COVID-19 infection. In addition, it is planned to

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allocate more funds to the health care system. For example: the amount of one-time financial assistance constitutes 2400 USD, for citizens earning 75000 USD per year – 1200 USD, for families with young children – 500 USD per child (*for households which annual income is less than 198 thousand USD*). Furthermore, it is intended to reduce the rates of taxes on wages ([kun.uz/news/2020/03/29](http://kun.uz/news/2020/03/29)).

The government of **Italy** has spent 374 billion USD and in addition to the allocated funds Italy has decided to implement the following measures (Abulkosimov, 2012):

- terminated payments on mortgage loans by citizens. A moratorium on debt repayment has been announced for companies and households facing difficulties during the coronavirus period;

- introduced tax incentives for companies reporting a 25 percent drop in revenue due to the pandemic. (*This type of expenditure accounts for 2% of GDP*).

- providing financial assistance to legal entities and individuals on the condition of non-repayment without raising financial obligations. The amount of financial assistance is particularly attracted to the tourism sector (tourism accounts for 13 percent of Italian GDP).

The amount of 220 billion USD has been raised by the government of **Spain** along with the allocated funds to support the poor and provide benefits for energy, water and telecommunications. Financial assistance will be provided to companies (allocation of 100 billion euros) in order to delay the payment of mortgage loans and save job places (<https://aif.ru/health/coronavirus/ispaniya>).

**The French** government has decided to implement the following measures within the framework of the allocated 550 USD

(<https://www.eurointegration.com.ua/rus/news/2020/03/23/7107875>):

- 45 billion euros for companies and their employees which performance have been affected by the coronavirus;
- delay in payment of taxes and other fees by legal entities;
- 4 billion euros will be allocated for startups;
- small business have been allocated 2 billion euros (1500 euros for each of these entities);
- 500 million euros have been allocated to support airlines;
- delay in payment of dividends by large enterprises to their shareholders during the pandemic.

**Germany.** In order to support the economy due to the pandemic in Germany, the government has been rendering such assistance as short-term financial assistance, support to keep the production process unbroken, optimization of lending conditions, suspension of loan payments, delays in payment of taxes, termination of pandemic activities or layoffs issues of business support, revision of tax conditions, measures to reduce corporate taxes.

The government of **Kazakhstan** has allocated 41 million USD and decided to implement the following reforms (<https://informburo.kz>, <https://ainews.kz/business/>):

- prevention of unjustified inspections of business entities and application of sanctions during the pandemic;
- encouraging equal pay for health, law enforcement and other sectors directly involved in process of combating the pandemic;
- termination of calculating fines and penalties for overdue payments;
- taking into account the fact that this situation has negatively affected the financial situation of about 500 thousand citizens, to make payments to citizens who have lost their source of income due to the emergency during this period in the amount of 42 500 tenge;
- establishment of a system to prevent unjustified price increases;
- 600 billion tenge allocated for the introduction of a system of lending at 8 percent per annum for the formation of working capital of small and medium-sized businesses;
- delay in payment of taxes and other compulsory payments for 3 months in order to support small and medium-sized businesses (without fines and penalties);
- introduction of a system of temporary reduction of VAT on agricultural and food products, abolition of customs duties on essential import processes;
- reduction of utility bills during the quarantine period;
- suspension of accrual of principal and interest on loans to small and medium-sized businesses during the quarantine period;
- consideration of the procedure for exemption of small and medium-sized businesses engaged in entrepreneurial activities in the premises of local authorities from rent payments for 3-month period (<https://ainews.kz/business>).

The Government of the **Russian Federation** has decided to implement the following reforms in addition to the allocated funds (<https://www.bbc.com/russian/news>):

In his message to the nation on March 25, 2020, the President of the Russian federation Vladimir Putin determined a number of tasks for the executive branch to prevent a pandemic. The full wording of the instructions was posted on the official website of the

President of the Russian Federation. The document outlines reforms in the economy and living standards during the pandemic. Below some of them are listed:

- since April 1, 2020 (for three months) - payment of maternal (family) capital allowance of 5 thousand rubles per month for families with children under 3 years;
- since June 1, 2020, monthly payments will be made to families with children aged 3-7 years;
- until December 31, 2020, the disability pension was fixed at a rate not less than one minimum wage (since January 1, 2020 the amount of the minimum wage in the Russian Federation constitutes 12 130 rubles);
- prolonging deadlines for payment of taxes, dues, insurance premiums to extra-budgetary funds for certain categories of small and medium-sized businesses up to six months;
- reduction of insurance premiums up to 15 percent;
- introduction of 13% income tax on savings deposits of individuals in banks. Proceeds from these areas will be used for payments to families with young children, payments to the temporarily unemployed, and payments to temporarily disabled citizens;
- granting the right to individual entrepreneurs, borrowers to apply for suspension of obligations for up to six months;
- granting the right to individual entrepreneurs to apply for a reduction in the amount of payment. *(The basis for the reduction of payments is when the average monthly income of the taxpayer for the period for which it is applied is reduced by 30 percent or more from the average monthly income of 2019)* (<https://tass.ru/ekonomika>);
- during the pandemic, the current rate of 9-10 percent on mortgage loans to the population was set at the rate of 6,5 percent. In Russia, the refinancing rate of the Central Bank in 2020 is set at 9 percent (<https://www.bbc.com/russian/news-51936791>).

As far as we know, on the morning of May 1, 2020, the wall of the dam “Sardob” in Syrdarya region was broken and flooded. As a result of the disaster, over 60 000 people were evacuated from Sardoba, Akaltin and Mirzaabad districts of the region. In addition, 10 villages in Turkestan region of the Republic of Kazakhstan were flooded and 22 000 people were evacuated as a result of the disaster. As a result, there was serious damage to residential and non-residential property, social facilities and agricultural crops in the settlements. In order to eliminate the consequences of this natural disaster, including rendering financial assistance to the victims and their families, the first 100 billion UZS were allocated from the republican budget. In our opinion, it is advisable to provide

additional tax incentives to encourage the population and businesses in these affected areas.

**Conclusion and proposals.** The coronavirus has shown drawbacks in the health care system in some countries and a complete collapse in others. The first emergency expenditures during the pandemic were in the same area: construction of temporary hospitals, production and purchase of face masks and necessary medical equipment, and hiring of adequately trained medical personnel. When all of these measures have been accomplished, all countries have realized that they needed to invest heavily in eliminating and improving the shortcomings identified through this pandemic.

In conclusion, it should be noted, that each country is using its own methods to overcome the pandemic. Almost all countries have started by supporting services, tourism and manufacturing. They offer grants, tax incentives and soft loans to small businesses and individual entrepreneurs.

In reliance upon the experience of foreign countries, in order to provide social protection to the population and support businesses during the pandemic, the following **measures are proposed** for their implementation:

- in order to provide social support to the population during the pandemic, allocation of cash benefits to low-income, unemployed and needy families. In this case, it is expedient to determine the amount for each family member based on the basic calculation amount (223 000 UZS);

- provide special incentive payments in the set amounts and 6 percent daily allowances for each 14-day period of activity for medical, sanitary-epidemiological service personnel and other staff working in the facilities where infected patients are under medical treatment and coronavirus infection detection laboratories, who interact with patients, as well as exempt this income from paying an income tax;

- lowering the interest rate on mortgage loans issued by commercial banks to the population during the pandemic period to 16-17 percent instead of the current 20-22 percent (the Central Bank reduced the refinancing rate from April 20, 2020 to 15 percent instead of the current 16 percent);

- during the quarantine period, it is necessary to exempt from VAT and turnover tax the additional surcharges charged for the service of online delivery of primary products, food and pharmaceuticals to the population;

- application of income tax exemption (excluding social tax) for newly registered individual entrepreneurs in the period of pandemic and natural disasters for a period of

from three up to six months;

- in order to provide social support to low-income families in times of pandemics and natural disasters, it is advisable to provide benefits to enterprises that provide generous assistance and charity and reduce the tax base on income tax and turnover tax;

- the right to reduce the tax base on social taxes paid to employees of small enterprises that provide employment and create additional jobs in the quarantine period and in the areas affected by natural disasters;

- it is recommended to exempt the population and farms in the areas of natural disasters from property and land taxes for a period of one year.

In reliance upon the statements specified above, it can be concluded that the practical proposals and recommendations serve to ensure economic security in the country within the period of the coronavirus pandemic and the global economic crisis, social protection of the affected population and tax support for businesses.

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