



# Development Of Entrepreneurship Through Effective Tax Burden Management

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## ABSTRACT

This article analyzes the current tax policy in the Republic of Uzbekistan and substantiates the need for its improvement. The article highlights the main directions aimed at increasing the efficiency of the tax system, creating a favorable environment for business entities, and stabilizing budget revenues. Also, the experience of foreign countries in reforming tax policy was studied, and recommendations that can be applied in the conditions of Uzbekistan were put forward.

## Keywords:

tax policy, tax reform, tax policy, tax system, reduction of the tax burden, tax administration, tax benefits.

## INTRODUCTION

Consistent reduction of the tax burden, simplification of the tax system and improvement of tax administration, accelerated development of the economy and improvement of the country's investment attractiveness are priority areas for improving tax policy. At the same time, it has shown a number of systemic problems in this area that hinder steady economic growth, increased business and investment activity, the formation of a healthy competitive environment, as well as ensuring the required level of collection of taxes and other mandatory payments, in particular:

- firstly, the high level of tax burden for payers of generally established taxes, as well as the significant difference in the level of tax burden between economic entities paying taxes under the simplified and generally established tax systems;

- secondly, the presence of predominantly systemic mandatory payments on value-added tax, which force taxpayers to freeze their working capital, lead to an increase in the intermediate and final value of products, and hinder the expansion of opportunities among small businesses;

- thirdly, high payroll tax rates, leading to concealment by taxpayers of the real number of employees and the payroll fund;
- fourthly, due to the lack of an effective system for monitoring and controlling the effectiveness of benefits, the widespread practice of supporting business entities through tax and customs benefits, including those of an individual nature, negatively affecting the provision of healthy competition;
- fifth, the imperfection of mechanisms for exchanging information between state bodies and organizations, forms and methods of electronic tax administration and tax control;
- sixth, the implementation of control measures that negatively affect the quality of the conducted inspections and hinder the reduction of interference of inspectors in the activities of business entities, the lack of a clear system for analyzing and forecasting tax risks;
- seventhly, due to the ineffectiveness of administrative mechanisms for local taxes and fees, their collection rate is not low, as well as the lack of full accounting and objective determination of the accuracy of mechanisms for objective determination of the collection of aggregate taxes and other mandatory payments. The models of forming a market economy, not artificially, but naturally, inevitably influence any policy in the country, including tax policy. Because each model of forming a market economy has only a few unique characteristics that will undoubtedly leave their mark on politics.

All the most pressing problems within the framework of budget policy inevitably lead to a budget deficit. By its level alone, one can assess the state of budget policy at the macro level. At the same time, the level of the budget deficit is important in determining the financial independence of any state.

In the study of tax policy, it is important to pay serious attention to the fundamental foundations of the development and implementation of modern tax policy:

- situation in the tax system and tax policy;
- the most pressing problem of tax theory and tax policy;

- principles of the tax system, taxation and tax legislation, their impact on the viability of tax policy;
- taxes and tax policy as an instrument of economic regulation;
- on tax policy and attracting foreign investment.

The attitude towards the tax burden occupies an important place in tax policy. In practice, it is practically impossible to find a payer indifferent to the tax burden. Many believe that many solutions to economic problems ultimately come down to the tax burden.

Current problems of tax policy, objections to them, ways to solve problems and mitigate objections are also one of the urgent issues of tax policy in modern conditions.

In modern global conditions, it is impossible to imagine the development and implementation of modern tax policy without defining its fundamental foundations. The problem of taxes is one of the most complex problems in the practice of economic reforms being carried out in our country. Today, there is no other direction of reform besides taxes, which are subject to very sharp criticism, causing heated debates, being the object of analysis for reform, and having opposing ideas. Naturally, an ideal (flawless) tax system can be created only with the help of an important theoretical basis that takes into account the peculiarities of economic relations in society, the scientific and production potential created in it.

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