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DIRECTIONS FOR THE APPLICATION OF TAX BENEFITS TO SMALL BUSINESSES

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Abstract. This article examines modern mechanisms for applying tax incentives to small business entities in the national economy, their impact on economic development, and the effectiveness of stimulating entrepreneurial activity through such incentives. It also analyzes the practical aspects of increasing employment, attracting investment, reducing production costs, and simplifying tax administration through the use of digital services.

Keywords: entrepreneurship, tax burden, tax incentives, small business, employment, investment, stimulation.

Annotatsiya. Mazkur maqolada mamlakatimiz iqtisodiyotida kichik biznes subyektlariga soliq imtiyozlarini qo'llashning zamonaviy mexanizmlari, ularning iqtisodiy rivojlanishga ta'siri hamda imtiyozlar orqali tadbirkorlik faoliyatini rag'batlantirish samaradorligi ko'rib chiqilgan. Shuningdek, raqamli xizmatlardan foydalanish orqali bandlikni oshirish, investitsiyalarni jalb etish, ishlab chiqarish xarajatlarini kamaytirish va soliq ma'murchiligini soddalashtirishning amaliy jihatlari tahlil qilingan.

Kalit so'zlar: tadbirkorlik, soliq yuki, soliq imtiyozlari, kichik biznes, bandlik, investitsiyalar, rag'batlantirish.

Аннотация. В данной статье рассматриваются современные механизмы применения налоговых льгот для субъектов малого бизнеса в экономике нашей страны, их влияние на экономическое развитие, а также эффективность стимулирования предпринимательской деятельности посредством льгот. Кроме того, проанализированы практические аспекты повышения занятости, привлечения инвестиций, снижения производственных затрат и упрощения налогового администрирования с использованием цифровых сервисов.

Ключевые слова: предпринимательство, налоговая нагрузка, налоговые льготы, малый бизнес, занятость, инвестиции, стимулирование.

INTRODUCTION

One of the important directions of the deep reforms being implemented in the economy of Uzbekistan is the support of small business and private entrepreneurship, particularly through reducing their tax burden and simplifying tax procedures. The share of small business in GDP, its role in ensuring employment, and its contribution to the economic activity of regions further increase the importance of tax incentives.

The Development Strategy of New Uzbekistan for 2022–2026 identifies the liberalization of tax policy, the creation of a favorable tax environment for entrepreneurship, and the support of small business entities as priority tasks [1].

In addition, a solid legal framework for the development of small business and private entrepreneurship has been consistently established in the country. The application of tax incentives, the preferential lending system, the protection of entrepreneurial rights, including the introduction of the business ombudsman institution, all contribute to the sustainable development of this sector.

This approach requires the further improvement of tax incentive forms and the mechanisms for their practical implementation.

LITERATURE REVIEW

Scholars have expressed various views on the role of tax incentives in stimulating economic activity. I.

Schumpeter interpreted entrepreneurship as a process of development driven by innovation, noting that tax incentives can accelerate the adoption of new ideas and technologies. R. Hisrich emphasizes that a reduction in the tax burden increases an entrepreneur's capacity to create value.

In much of the economic literature, tax incentives are regarded as a factor that supports the efficient use of business resources, accelerates capital turnover, and facilitates the entry of new entities into the market. These theoretical approaches confirm the strategic importance of tax incentives for the development of small business.

Milton Friedman argued that reducing the tax burden creates broader opportunities for private initiative and encourages business activity. According to his views, lower taxes allow entrepreneurs to retain more resources for investment and expansion.

Joseph Stiglitz emphasized that well-designed tax incentives can support small businesses, stimulate innovation, and strengthen employment. He noted that tax policy should not only generate budget revenues but also create favorable conditions for sustainable economic growth.

RESEARCH METHODOLOGY

The following methods were used in the study: analytical approach — the content, types, and legal basis of tax incentives were examined; comparative analysis — the experience of Uzbekistan was compared with international practice; empirical analysis — the real tax burden and financial results of small businesses were assessed; and economic modeling — the impact of tax incentives on employment and investment was evaluated.

The methodological basis of the study is aimed at increasing the economic potential of business entities, analyzing the impact of state support measures, and assessing investment processes.

RESULTS AND DISCUSSION

Application of tax incentives and their economic impact. The tax system of Uzbekistan has introduced a number of incentives for small businesses. These include a single tax payment system for entrepreneurs whose annual turnover does not exceed a certain threshold, temporary tax exemptions for some newly established enterprises, a reduced social tax rate, additional incentives for export-oriented small businesses, and tax and customs benefits for technopark residents [4].

The economic impact of these incentives is reflected in the following areas:

operating costs are reduced, which increases profit margins;

the number of employees rises, as a lower tax burden allows businesses to expand their payroll;

accumulated financial resources can be directed toward investment activities;

the establishment of new enterprises is accelerated;

creditworthiness improves, since a reduced tax burden creates a more stable income base (Table 1).

Table 1

Types of tax incentives for small businesses and their economic impact [8].

Type of tax benefit	Content	Economic impact on small business
Single tax payment	A single tax payment will be introduced for small businesses instead of several taxes.	he tax burden will be reduced, calculations will be simplified, and the costs of doing business will be reduced.
Temporary tax holidays	Newly established enterprises will be exempted from certain taxes for a period of time.	It will be easier to raise initial capital, the number of new enterprises will increase, and it will have a positive impact on the investment climate.
Reduction of the social tax rate	The amount of social tax paid by employers for small businesses will be reduced.	Hiring will be encouraged, employment will increase, and the wage fund will expand.
Benefits for export-oriented enterprises	Additional tax breaks will be provided for small businesses exporting goods.	Export volumes will increase, foreign exchange earnings will increase, and competitiveness will increase.
Benefits for residents of technoparks and FEZs	Innovative and technological enterprises will receive tax and customs benefits.	New technologies will be introduced, innovative production will expand, startups will develop rapidly.

Digital tax administration (e-reporting, e-license)	Tax reporting and registration processes are carried out online.	Administrative burden is reduced, time is saved, business processes are accelerated and transparency is increased.
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Source: prepared by the author based on the analysis.

The table above systematically presents the main types of tax incentives applied to small businesses and their economic outcomes.

Firstly, the single tax payment system is one of the most important incentives for small businesses. It combines several taxes into a single payment, simplifies accounting procedures, and significantly reduces operating costs. As a result, the financial stability of small businesses improves.

Secondly, temporary tax exemptions reduce the financial pressure faced by enterprises during their initial stage of operation. This allows businesses to concentrate the resources needed to establish production processes, leading to faster business formation and growth [6].

Thirdly, reducing social tax rates directly contributes to higher employment. Since employers' expenses decrease, they are able to hire more workers, which supports labor market activity.

Fourthly, tax incentives provided to export-oriented entrepreneurs encourage entry into international markets. This increases the share of small businesses in foreign trade and strengthens economic stability through higher foreign exchange earnings.

Fifthly, tax incentives in technoparks and free economic zones are strategically important for innovative enterprises. Small businesses operating in such areas gain an important platform for the rapid introduction of advanced technologies into production, the commercialization of scientific research, and the development of startups.

Sixthly, digital tax administration is among the most effective measures for small businesses. Online submission of tax reports, as well as the electronic issuance of licenses and permits, saves entrepreneurs time, reduces administrative pressure, and increases the transparency of business processes.

In general, different forms of tax incentives reduce the financial burden on small businesses, expand investment activity, increase production efficiency, and support employment growth. Their complementary nature contributes to the stable and balanced development of the national economy [5].

Regional indicators also show that the impact of tax payments differs across regions, since income sources vary by area and sector.

The share of small businesses in GDP supported by tax incentives in 2024 differs by sector. In agriculture, incentives have covered almost all small entities, while in the service sector tax preferences have expanded to new service segments. In industrial sectors, incentives in technoparks and free economic zones are stimulating production activity [8].

The interrelated effects of tax incentives include the following:

- increasing eligibility for preferential loans;
- creating a favorable financial environment for startups developing in business incubators and accelerators;
- simplifying tax administration through digital services;
- expanding the participation of small businesses in development projects.

However, several issues remain. Some entrepreneurs are not sufficiently aware of the procedures for using tax incentives, certain bureaucratic restrictions in tax administration still exist, and the system for evaluating the effectiveness of incentives has not yet been fully developed.

CONCLUSION AND RECOMMENDATIONS

The analysis shows that the application of tax incentives for small businesses is one of the important factors contributing to economic growth. Tax incentives:

- significantly stimulate entrepreneurial activity;
- create new jobs;
- increase the inflow of investment;
- strengthen the competitiveness of small businesses.

Taking these findings into account, the following recommendations can be proposed:

- prepare practical guidelines for entrepreneurs on the procedures for using tax incentives;
- introduce a "Tax Barometer" system to analyze the tax burden of small businesses;
- establish "Tax Incentive Advisory Centers" under local khokimiyats;
- further expand and simplify digital tax services;
- introduce tax holidays for innovative startups.

The application of tax incentives for small businesses is an important factor in increasing economic activity, expanding employment, encouraging new projects, and strengthening the competitiveness of the national economy. This approach can play a significant role in shaping the country's long-term economic development prospects.

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