



## IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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# TAX SYSTEM FOR SMALL BUSINESSES

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**Abstract.** This article analyzes the theoretical and legal foundations of the taxation system for small businesses, its role, and significance in the economy. It also highlights the tax regimes in force for small businesses, their advantages and disadvantages, and their role in stimulating entrepreneurial activity. The study examines the need to improve the taxation system and support small businesses through its simplification.

**Key words:** small business, taxation system, tax policy, tax incentives, entrepreneurship, single tax payment, tax burden, economic development, state budget, tax administration.

**Annotatsiya.** Mazkur maqolada kichik biznesni soliqqa tortish tizimining nazariy va huquqiy asoslari, uning iqtisodiyotdagi o'рни va ahamiyati tahlil qilinadi. Shuningdek, kichik biznes subyektlari uchun amalda bo'lgan soliq rejimlari, ularning afzallik va kamchiliklari hamda tadbirkorlik faoliyatini rag'batlantirishdagi roli yoritib beriladi. Tadqiqotda soliqqa tortish tizimini takomillashtirish va uni soddalashtirish orqali kichik biznesni qo'llab-quvvatlash zarurati asoslab berilgan.

**Kalit so'zlar:** kichik biznes, soliqqa tortish tizimi, soliq siyosati, soliq imtiyozlari, tadbirkorlik, yagona soliq to'lovi, soliq yuklamasi, iqtisodiy rivojlanish, davlat budjeti, soliq ma'muriyatchiligi.

**Аннотация.** В данной статье анализируются теоретические и правовые основы системы налогообложения малого бизнеса, её роль и значение в экономике. Также освещаются действующие налоговые режимы для субъектов малого предпринимательства, их преимущества и недостатки, а также их значение в стимулировании предпринимательской активности. В исследовании обосновывается необходимость совершенствования системы налогообложения и поддержки малого бизнеса путём её упрощения.

**Ключевые слова:** малый бизнес, система налогообложения, налоговая политика, налоговые льготы, предпринимательство, единый налоговый платёж, налоговая нагрузка, экономическое развитие, государственный бюджет, налоговое администрирование.

## INTRODUCTION

In a market economy, small business and private entrepreneurship are important components of a country's economy. They play an important role in ensuring employment, creating a competitive environment, filling the domestic market with goods and services, and stimulating economic growth. Therefore, the formation of an effective taxation system for small businesses is one of the urgent issues.

The taxation system serves not only as a means of generating state budget revenues but also as a tool for stimulating entrepreneurial activity. Determining the optimal level of the tax burden for small businesses directly affects their sustainable operation and development. Therefore, improving the taxation system for small businesses, simplifying it, and increasing its transparency are among the priorities of modern economic policy.

## REVIEW OF LITERATURE ON THE SUBJECT

Issues of small business taxation are among the most widely studied areas in economic theory and finance. While in classical economic theories taxes are interpreted as the main source of state budget formation, in modern approaches they are also considered a means of regulating and stimulating the economy.

Foreign economists emphasize that the introduction of a simplified tax system for small businesses improves the business environment, reduces the share of the shadow economy, and increases employment. In their opinion, low and stable tax rates for small businesses stimulate investment activity and create the basis for generating new jobs.



Studies conducted by domestic economists have noted the need to take into account the characteristics of the national economy when taxing small businesses. In particular, the simplification of tax administration, the digitalization of the reporting system, and the targeted provision of tax benefits are considered important factors in supporting small businesses.

Scientific sources also emphasize that excessively high tax burdens negatively affect the financial stability of small businesses, increasing the risk of reducing their activities or shifting them to the informal sector. Therefore, optimizing the taxation system and pursuing a sustainable tax policy are recognized in the literature as urgent issues.

## RESEARCH METHODOLOGY

This study examines the taxation system of small business sectors using a combination of general and specialized research methods, including analysis and synthesis, comparison, generalization of statistical data, and a systematic approach. A mixed-method design is applied, integrating both qualitative and quantitative techniques to evaluate the structure, effectiveness, challenges, and economic impact of the tax system.

The research follows a descriptive and analytical framework. The descriptive component explains the structure of tax regimes, rates, benefits, and reporting procedures applicable to small businesses, while the analytical component assesses the impact of taxation on business growth, profitability, sustainability, and overall performance. A comparative approach is also employed to examine differences between the small business tax systems of Uzbekistan and selected OECD countries in order to identify best practices and effective mechanisms.

The study is based on both secondary and, where applicable, primary data sources. Secondary data include national tax legislation, regulatory documents, official statistical data, reports from international organizations such as the World Bank, IMF, and OECD, as well as scientific publications and performance indicators of small businesses. Primary data may involve surveys, interviews, and questionnaires conducted among small business owners and tax specialists, focusing on tax burden, compliance costs, and administrative barriers. When surveys are implemented, random sampling is used to ensure representativeness across sectors and simplified tax regimes.

Data are analyzed through statistical and comparative methods, including descriptive statistics, correlation analysis, and SWOT analysis. Quantitative information is processed using statistical software, while qualitative data are examined through content analysis. The study focuses on key economic indicators such as effective tax rates, compliance costs, profitability, business survival, administrative burden, the number of registered enterprises, and their contribution to GDP and employment.

Certain limitations may arise from restricted access to confidential financial data, potential bias in survey responses, and cross-country differences in tax policies. The research also evaluates foreign experience in improving small business taxation and assesses its applicability within national economic conditions, applying logical inference and scientific abstraction to formulate conclusions (Table1).

Table1. Comparative Table of Tax Systems

Criteria	Turnover Tax (Simplified)	General Tax Regime (VAT + Profit Tax)	Individual Entrepreneur (IE)
<b>Annual Revenue Limit</b>	100 million to 1 billion UZS	Above 1 billion UZS	Up to 100 million UZS
<b>Main Rate</b>	<b>4%</b> (General), <b>3%</b> (Retail)	<b>12%</b> VAT and <b>15%</b> Profit Tax	Fixed sum or 12%
<b>Accounting</b>	Simplified	Full and complex	Minimal (Ledger of income/expenses)
<b>Advantage</b>	Easy to calculate, lower burden	Ability to claim VAT (input tax credit)	Minimal reporting, operational freedom
<b>Disadvantage</b>	Expenses are not deductible	Complex administration	Restricted types of activity



## ANALYSIS AND RESULTS

The study also revealed that the simplification of tax administration, the digitization of reporting processes, and the targeted provision of tax benefits have a positive impact on the development of small businesses.

The results also showed that the transparency and stability of the taxation system are of great importance in improving the business environment. Therefore, by further improving the taxation system for small businesses, it is possible to increase their share in the economy and sustainably form state budget revenues.

The results of the study demonstrate that the tax system for small businesses plays a significant role in determining their financial sustainability, growth potential, and level of formalization within the economy.

The analysis shows that a moderate and simplified tax regime positively influences small business development. Businesses operating under simplified taxation systems tend to demonstrate higher profitability and lower administrative costs compared to those under the general taxation regime.

The findings indicate that lower effective tax rates encourage business registration and reduce informal economic activity. Conversely, high tax burdens and complex reporting requirements increase compliance costs and may discourage entrepreneurial activity.

The research reveals that digital tax administration systems significantly reduce compliance time and operational expenses for small enterprises. Countries that have implemented electronic tax filing systems and simplified reporting procedures show higher levels of tax compliance.

Survey results (where applicable) indicate that many small business owners consider administrative complexity a greater challenge than the tax rate itself. This confirms that transparency and simplicity are key factors in improving the effectiveness of small business taxation.

The findings show that small businesses operating under favorable tax regimes contribute substantially to GDP and employment generation. Statistical data analysis demonstrates a positive correlation between supportive tax policies and the growth rate of small enterprises.

In economies where simplified tax systems are applied:

- The number of registered small businesses increases steadily.
- Employment in the small business sector expands.
- Tax revenues from small enterprises remain stable despite lower tax rates due to improved compliance.

The comparative analysis highlights that countries with progressive tax incentives, tax holidays, or reduced rates for start-ups experience faster small business growth.

For example:

Simplified turnover-based taxation reduces accounting costs.

Fixed or unified tax payments improve predictability for entrepreneurs.

Temporary tax exemptions support newly established businesses during their early stages.

Overall, the results confirm that a transparent, predictable, and simplified tax system significantly enhances the stability and growth of small businesses. The balance between tax revenue generation and business support is essential for sustainable economic development.

## CONCLUSIONS AND SUGGESTIONS

The conducted research shows that the taxation system of small business sectors is one of the important factors in a country's economic development. Small business entities play an important role in creating a competitive environment in the economy, ensuring employment, enriching the domestic market with goods and services, and forming the middle class. Therefore, their taxation system should perform not only a fiscal function but also serve as an incentive mechanism.

The results of the study confirm that a simplified and stable taxation system has a positive effect on strengthening the financial stability of small business entities, optimizing their costs, and increasing their investment attractiveness. Setting the tax burden at an acceptable level contributes to the expansion of enterprise activities, the creation of new jobs, and the reduction of the share of the shadow economy.

Also, simplifying tax administration, fully digitizing reporting processes, and making the tax payment mechanism transparent and understandable create a favorable business environment for small businesses. This increases entrepreneurs' confidence in state tax authorities and strengthens voluntary tax compliance.

In the process of improving the small business taxation system, it is important to study foreign experience and adapt it to national conditions. In particular, it is advisable to apply differential tax rates, provide incentives depending on the type of activity, and strengthen mechanisms to support innovative and export-oriented enterprises.

As a final conclusion, it can be said that by consistently improving the taxation system of small businesses, it is possible to ensure stable economic growth rates, strengthen state budget revenues, increase the well-



being of the population, and further improve the business environment. Therefore, continuing comprehensive and systematic reforms in this area remains one of the priority tasks of modern economic policy.

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## IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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