

COMPOSITION OF COMMERCIAL ACTIVITY AND PROBLEMS IN TAXATION

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Abstract: Among the types of activities carried out by enterprises, trade activities occupy an important place. In practice, there are various problems regarding the composition of this activity and its taxation. Below we bring to your attention an article devoted to these problems and their solutions

Keywords : digital trade, retail trade, foreign trade, courier services, domestic trade, trade discount

Trade activity in general when sell for from abroad buy received goods - material riches sell is understood . Such activity basically buy received goods buy to get gone on expenses (cost) . known overtime amount (add putting prices) . sell lies

Uzbekistan in the Republic trade activity state by in order putable activity is considered

Enterprises themselves by work issued products (done work and shown services) n i sale trade activity is not considered , but the sale of products (work , services) . process that is called Selling without process of the enterprise supply and work release processes continuity providing it won't be . Selling process work release enterprise own from warehouses and directly private trade shops through too done increase can Work issued products directly trade shops through sell them faster , like that excess without joints and cheap in prices , to consumers reached to go , as well material riches to funds faster rotation possibility gives _ With that together in our republic acceptance done normative in the documents of enterprises some activity types trade or trade didn't happen to the activity take to go order sure not expressed . Including in them work release enterprises and tourist hotel of complexes common to eat organize to do activities as well main tools and head assets different lens and subjective reasons according to to be sold which to the

activity input issue sure expression not done . Therefore in practice work release enterprises and of tourist hotels this activity types soli qa weight regarding different discussions and disputes there is

Work release enterprises and tourist hotel of complexes common to eat organize to do according to activities are usually theirs special division through done is increased . Such units to be and work release in enterprises kitchens , tourist hotels while - kitchen , restaurant, cafe , bar , etc is considered These units are one on the part of enterprises main to the activity service pointer economy considered second _ from the side of the enterprise income bringer special division is considered

Service pointer economy as common to eat organize to do division by done of work value main to the activity circle income and in expenses own on the contrary finds In particular , " Product (work , service) " work release and sell expenses and financial the results formation about to Nizam according to work release in enterprises worker and to the servants free of charge to eat organize to do according to shown services main of activity structural part as ready products work release and sell at the cost own on the contrary finds

Same so order in tourist hotels also happens . Uzbekistan Tourism activities of the Republic about according to the law (Article 3) g to tourists displayed services to the composition common to eat organize to do according to being shown services too includes , that is, they are touristic referral according to display must has been mandatory service of types is one This service type expendable expenses to tourists displayed services at the cost of and cost through removable income to the composition enters Such order in the hotel stay overnight and eating on receipt for beer full right paid to the guests too concerned

Yu snow conclusion if we do , of enterprises common to eat organize to do of the division main to the activity service pointer economy as activity « trade activity fire possible not This activity directly work release enterprises and tourist hotel of complexes main of activity structural part be counted and to him circle selected mode to taxes pulling it is necessary

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