

# DIFFERENT STANDARDS TAXATION OF COMMERCIAL ACTIVITIES

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**Abstract:** We bring to your attention an article dedicated to problems and solutions in taxation of trade activities based on international standards

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

The analysis of the fundamental principles of taxation shows that in taxation, the state should be neutral in relation to all categories of taxpayers and be fair in determining the tax burden. Ensuring neutrality and fairness in taxation, first of all, denies different tax regimes to business entities. However, in the modern state, in order to increase the efficiency of the tax administration, to limit the tendency of SMEs to the hidden economy and to limit the possibilities of passing, the state goes the way of special designation (usually simplification) of certain elements of taxes for certain categories of taxpayers. In this regard, Uzbekistan has tried to create a favorable tax environment for small business entities by applying simplified tax regimes for almost 20 years. In recent years, extensive structural and institutional reforms have been implemented in the economy of Uzbekistan.

The catering unit of production enterprises and tourist-hotel complexes can sell the products (food) it has produced to other legal entities and non-legal entities (including its employees) on the basis of cash and sugarless payments. To the content according to of enterprises common to eat organize reach of the division this activity « trade activity admit taken as well suitable respectively gross income to the tax pulling it is necessary Because, this without different customers common eating division through prepared buy food ( goods ). they get

Yu is in the snow as mentioned, enterprises by own work release purposes buy received raw material and materials, the main tools, intangible assets as well unfinished capital investment and financial investments to be sold and from him received the results which to the activity input issue too in practice different to discussions take is coming

This the problem to the body to come differently reasons there is One on the other hand work release organize to do in order to buy received raw material and materials , basic tools , intangible assets , unfinished capital investments and financial investments to others to be sold content in terms of trade activity to the content like goes Second on the part of this kind of material Wealth is usually sold for buy can't get them buy to be sent different lens and subjective reasons happens according to That's why for , in our opinion , this assets to be sold that or of businesses this to the activity input according to the law in the documents the following two the situation sure to express to the goal according to has been will be was

**Case 1.** Enterprise own purposes buy received materials as commodities to sell decision to do can Of this for enterprise his own economy purposes buy received materials command or of the founders decision on the basis of goods discharge to pass it is necessary The composition of the goods conducted materials wholesale or retail trade with engage in licenses requirements strictly action done way to be sold and such sell trade activity that admit taken as well this activity gross income to the tax pulling that it is necessary we count .

**Case 2 . In** this case enterprise economy purposes buy received materials , the main tools , intangible assets , unfinished capital investments and financial investments mandatory of cases come out , for example their quality decline in cases , from the norm more than to reserves have when , to the crisis to meet symptoms to the body when it comes to debts pay head financial sources when not and another necessary cases as well another work release of enterprises written requests according to their work it or this materials very necessary in cases their sales can " Product ( work , service ) l arning work release and sell expenses and financial the results formation about to Nizam according to this assets from sale received income « main from activity received another incomes confession will be done . In our opinion , own work release for buy removable assets such mandatory or necessary of cases come out to be sold main activity with , such as his trade type with tie up need not Such sell operations and of them received the results to the content

according to investment activities of enterprises to the results input , we think , is correct will be was Because the company this assets buy get for sometimes his own funds entered is considered They are a necessity on the surface buy after sending , respectively this content operations and from him received results of direct investment activity result being is considered This activity results main to the activity circle to taxes pulling it is necessary

In our opinion , above given thoughts Tax of the code new under the editorship in consideration get enterprises by take going trade of activity to determine the real composition and them soli qa in weight controversial to issues point to put possibility gave will be was

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