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SOI: [1.1/TAS](#) DOI: [10.15863/TAS](#)

International Scientific Journal Theoretical & Applied Science

p-ISSN: 2308-4944 (print) e-ISSN: 2409-0085 (online)

Year: 2021 Issue: 11 Volume: 103

Published: 06.11.2021 <http://T-Science.org>

QR – Issue



QR – Article



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IMPROVING THE SYSTEM OF TAX INCENTIVES TO STIMULATE THE ECONOMIC ACTIVITY OF AGRICULTURAL ENTERPRISES

Abstract: The article discusses the system of tax incentives to stimulate the economic activity of agricultural enterprises.

Key words: economics, tax, agriculture.

Language: English

Citation: Toshkulov, A. Kh. (2021). Improving the system of tax incentives to stimulate the economic activity of agricultural enterprises. *ISJ Theoretical & Applied Science*, 11 (103), 181-191.

Soi: <http://s-o-i.org/1.1/TAS-11-103-10> **Doi:**  <https://dx.doi.org/10.15863/TAS.2021.11.103.10>

Scopus ASCC: 2000.

Introduction

The main content of the agricultural policy of most developed countries today is the state support of agriculture through various subsidies, grants and benefits.

The issues of improving the system of tax incentives and assessing the effectiveness of stimulating the economic activity of agricultural enterprises are relevant throughout the tax system of Uzbekistan. They play an important role today in the context of global instability and international political risks.

For this reason, the President of the Republic Sh.M.Mirziyoev said: “Our most important task is to reform the management system of the agricultural sector, the introduction of advanced technologies for the rational use of land and water resources, food security ... At the same time, grain and fruit - It is necessary to comprehensively develop the activities of vegetable clusters. Given that this area is relatively new to us, it needs to be supported by the state, including the simplification of the credit system, cost subsidies, revision of procedures related to land allocation. The goal of agricultural reforms is to ensure food security and increase the welfare of the

people, along with economic benefits. We must never forget that.”¹

Regulation of agricultural enterprises through taxes is one of the most important indirect methods. This is because taxes with optimal forms and rates are more efficient, less likely to stimulate inflation, and also have a direct impact on the economic growth of farms. Typically, the main means of regulating the activities of agricultural producers through taxes is tax incentives. In this area, they have a wide range of influence, for example, regulate the volume of investments, scientific and technological progress and the development of social security of the rural population. However, the taxation of agricultural enterprises has its own characteristics associated with a relatively high level of production and financial risk, as well as low profitability.²

General features of taxation in agriculture in sectors of the economy have been studied in the works of A.Smith, D.Ricardo, D.Mill and others. In particular, based on the work of D. Mill, the following types of agricultural taxes can be distinguished and

¹ Mirziyoev Sh.M. Address of the President of the Republic of Uzbekistan to the Oliy Majlis on the most important priorities for 2019. 28.12.2019 y. www.uza.uz.

² Grinkevich L.S., Ivanova Yu.N. Development of methods of tax regulation of the activities of enterprises APK. Monograph - Tomsk: Izdatelskiy Dom TGU, 2014. - 152 p.

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their level of impact on agricultural producers can be assessed.³

1. Tax for priority needs. As a result of the introduction of this tax, the price of the product will increase. The researcher notes that this could lead to two consequences. First, consumption of agricultural products is declining; consumers will be forced to consume more manufactured products; less productive (worst) sections are not used. Second, there is an increase in wages over the amount of tax. According to Mill, this tax will worsen the living conditions of workers or lead to the withdrawal of additional funds from capital owners (in addition to the tax amount).

2. Tax levied as a fixed share of production. This tax is similar to taxes levied in kind. It is noteworthy that the established tax ("tithe per grain") is levied by the researcher on the goods tax, not on the category of taxes based on land rent. The author notes that when analyzing the change in the supply of the product (grain) collected in the form of a tithe tax, it leads to an increase in prices. As a result, tithes on grain are paid by the end consumer, not by the landowner, as is the tax levied in any form.

3. Land tax based on land rent. This option of taxation does not lead to an increase in prices, a decrease in consumer demand. It is paid for by landowners and is not transferred to consumers.

At present, the system of taxation of agricultural producers does not sufficiently take into account the specifics of the industry and the financial condition of taxpayers, does not harmonize the interests of the state and taxpayers, so tax reforms in agriculture do not give the desired effect. Therefore, it is necessary to take into account the following when developing methods and specific mechanisms of regulation of agricultural producers through taxes:⁴

- specific features of the network;
- the need to stimulate investment activity;
- the need to apply a slightly simplified procedure for collecting lower rates and taxes.

Tax regulation of agricultural producers is determined by the priorities of national agro-industrial policy, specific natural, human and material resources in agriculture, as well as the inability of most agricultural enterprises to self-regulate and expand production.

³ Mill Dj.S. Osnovy politicheskoy ekonomii i nekotorye aspekty ix prilozheniya k sotsialnoy filosofii. M., 1981. T. 3.

⁴ Ivanova Yu.N. Tax regulation of agro-industrial complex enterprises //Entrepreneurship and innovation: regional priorities

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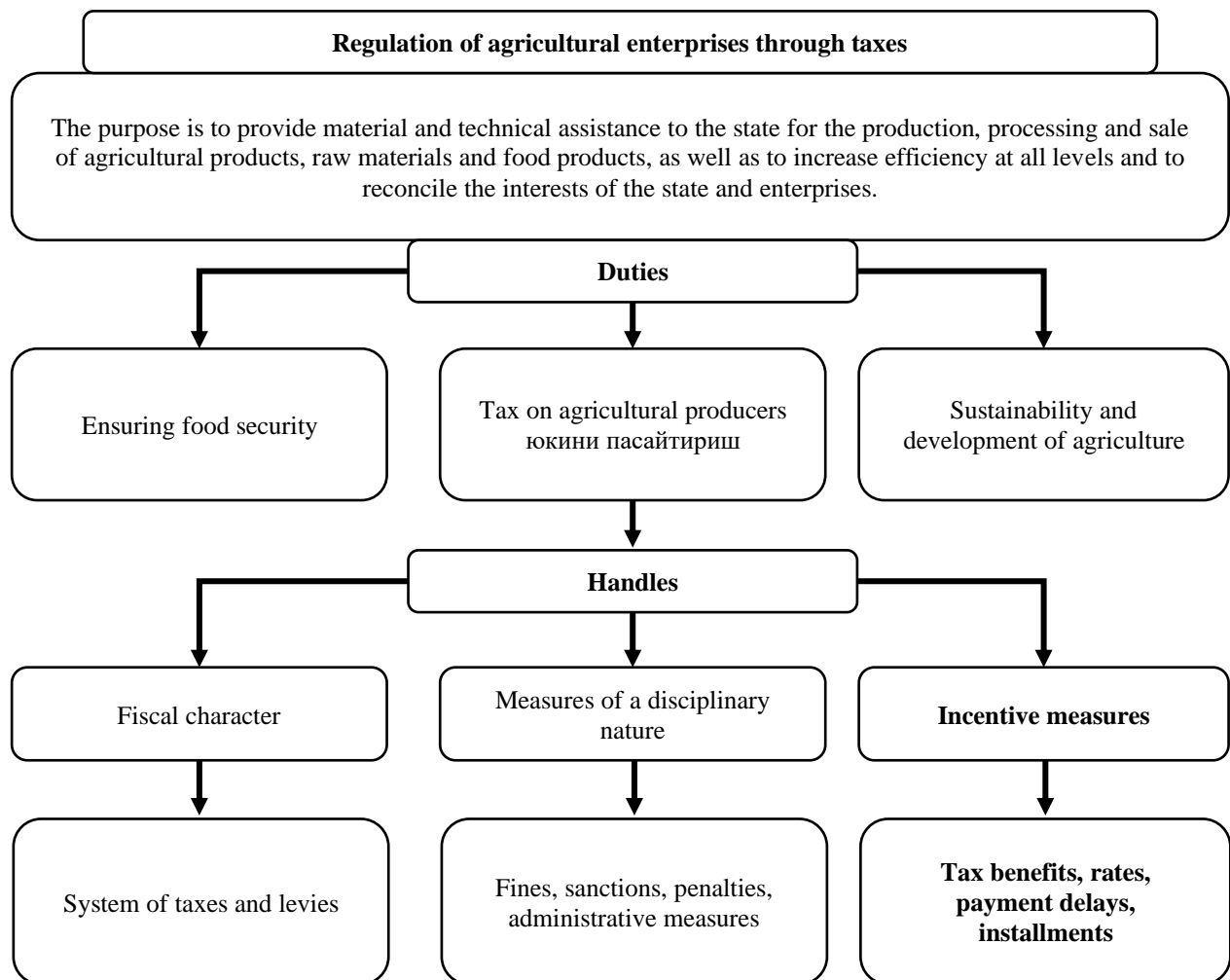


Figure 1. The system of regulation of agricultural enterprises through taxes⁵

Our analysis now allows us to say that a systematic approach to the regulation of agricultural enterprises through taxes should harmonize its goals, objectives and means of regulation (Figure 1).

Agriculture is one of the key sectors in ensuring the economic stability of the country and has an important social and economic significance. In the process of agricultural reform, the state provides all possible assistance and benefits to producers. In particular, a number of measures have been taken to finance and lend to farms, which have become a

leading force in the agricultural sector, and to further improve the system of mutual settlements with suppliers and service providers of material resources.⁶ As of January 1, 2019, 49.4% of our compatriots live in rural areas, and the share of agriculture in GDP is 19.7%. At the same time, the number of enterprises specializing in agriculture is more than 157 thousand, which is 40.6% of the total number of enterprises and 27.3% of the economically active population work in this field.⁷

⁵ Based on research by the author.

⁶ Official website of the Ministry of Agriculture of the Republic of Uzbekistan. <https://www.agro.uz/>

⁷ Data of the State Statistics Committee of the Republic of Uzbekistan. www.stat.uz

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In order to stimulate competitive production, support entrepreneurship and a healthy competitive environment in the country, expand and stimulate the country's export potential, as well as to provide the domestic market with quality consumer goods, the tax system will be accelerated and taxed.⁸

First of all, we will consider the tax benefits provided to agricultural enterprises in order to stimulate their economic activity. In particular, in accordance with Article 428 of the Tax Code of the Republic of Uzbekistan in the new edition, the agricultural land used by research institutes in the field of agriculture for direct scientific and educational purposes, as well as agricultural land, are of great importance. and other crops and trees used for scientific and educational purposes, the subjects of which are approved, are exempt from tax. However, under this article, newly developed lands for agricultural purposes, lands with drip irrigation and existing irrigated lands for reclamation are exempted from paying taxes for five years.⁹

In addition, the Decree and Resolutions of the President of the Republic of Uzbekistan provide a number of tax benefits to stimulate the economic activity of agricultural enterprises. In particular, according to the Decree of the President of the Republic of Uzbekistan¹⁰ No. PP-3978 of October 17, 2018, legal entities exporting fruits and vegetables can do so without prior payment, opening a letter of credit, registration of a bank guarantee, and politically and

commercially. the right to do so without a license to do so. In this regard, in 2018, more than 32.0 thousand enterprises in the field of agriculture will receive 298811.0 mln. UZS were used.¹¹

It is known that in the context of the coronavirus pandemic, the support of agriculture is a process directly related to food security. International organizations are paying close attention to the global agricultural pandemic's agricultural production and, ultimately, to global food security.

During the coronavirus pandemic in our country, a number of decrees of the President of the Republic of Uzbekistan were adopted to support other sectors of the economy, such as agriculture, through taxes.

The decrees directly related to the introduction of tax benefits are as follows:

In accordance with the Decree of the President of the Republic of Uzbekistan No. PF-5986 of April 27, 2020, financial assistance to employees of enterprises and organizations, including in the form of in-kind assistance in expanding the scope of tax benefits in kind or in the provision of funds for agricultural products. The minimum wage was increased from 4.22 to 7.5 times the minimum wage.

First of all, if we look at the general tax benefits provided to agricultural enterprises, in 2015 they amounted to 101.2 billion. soums, in 2016 it was 219.2 bln. soums, in 2017 - 735.8 bln. soums, in 2018 - 333.9 bln. soums and 990.4 bln. soums in 2019. soums.¹²

⁸ Decree of the President of the Republic of Uzbekistan No. PF-5755 of June 27, 2019 "On measures to further regulate the issuance of tax and customs benefits." The newspaper "People's Word", June 28, 2019, No. 131 (7361).

⁹ New Tax Code of the Republic of Uzbekistan. National Database of Legal Documents, 31.12.2019, 02/19 / SK / 4256; www.lex.uz

¹⁰ Resolution of the President of the Republic of Uzbekistan dated October 17, 2018 No PP-3978 "On additional measures to increase

the efficiency of export of fruits and vegetables." National Database of Legal Documents, October 18, 2018, No. 07/18/3978/2067

¹¹ Data of the State Tax Committee of the Republic of Uzbekistan.

¹² Decree of the President of the Republic of Uzbekistan No. PF-5986 of April 27, 2020 "On additional measures to support the population and businesses during the coronavirus pandemic." National Database of Legal Documents, 28.04.2020, 07/20/5986/0510

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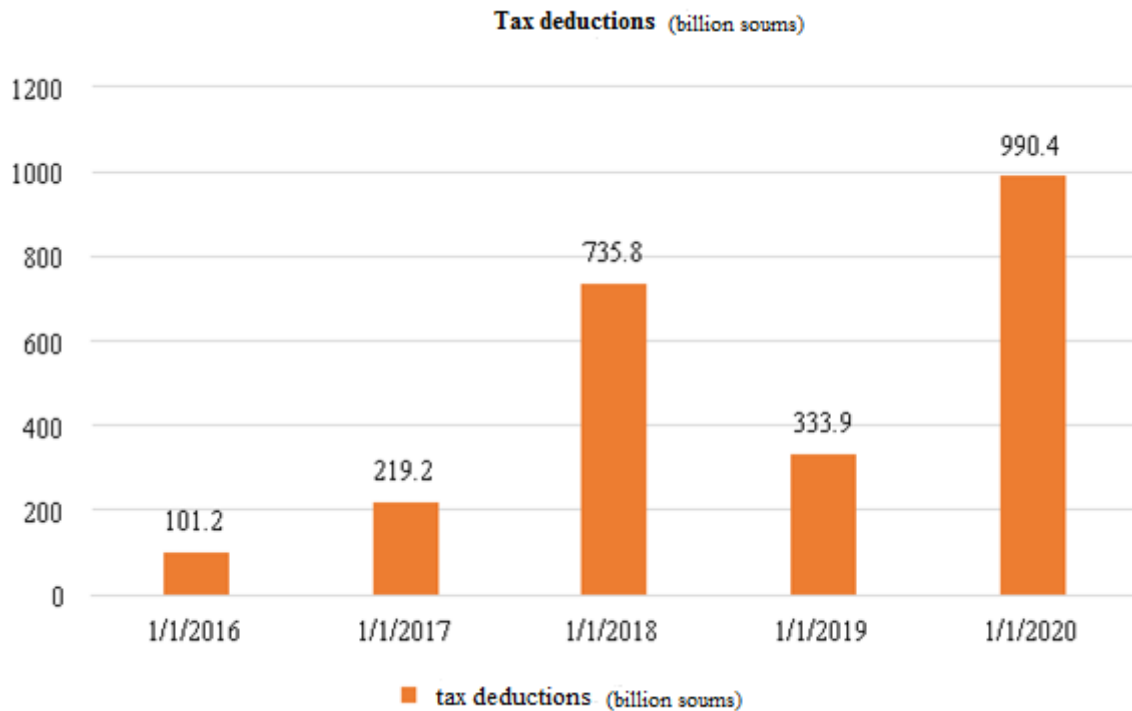


Figure 2. Analysis of general tax benefits provided to agricultural enterprises¹³

If we observe the dynamics of these indicators, the tax benefits were used twice in 2016 compared to 2015, and in 2017 more than 3 times compared to 2016. In 2018, it decreased by more than 2 times compared to 2017, and in 2019, we can observe that almost three times more tax benefits were applied than in 2018. At the national level, as of January 1, 2020, the amount of tax benefits enjoyed by agricultural enterprises amounted to 0.19% of GDP in current prices (Figure 2).

When analyzing the share of tax benefits provided by agricultural enterprises, the share of tax benefits provided by agricultural enterprises in general was 0.8% in 2015, 2.1% in 2016, 4.7% in 2017 and 1.5% in 2018. This means that in recent years, agricultural enterprises have benefited less from tax benefits (Figure 3).

Statistics show that in 2019, the share of annual tax benefits provided to agricultural enterprises in Bukhara region amounted to 76.4 billion soums, in Jizzakh region - 48.7 bln. soums, in the Kashkadarya region - 61.7 bln. soums, in Navoi region - 28.5 bln. soums, in Namangan region - 81.9 bln. 55.9 billion soums in the Republic of Karakalpakstan. 78.7 billion soums in Samarkand region soums, in Syrdarya region - 18.4 bln. soums, in Surkhandarya region - 41.8 bln. soums, in Fergana region - 59.1 bln. soums, in Khorezm region - 68.4 bln. soums. In Tashkent region, agricultural enterprises benefiting from the highest tax benefits received 156.3 billion soums. 112.4 billion soums in Andijan region soums, and in Tashkent - 102.2 bln. soums. The lowest rates are in Syrdarya, Surkhandarya, Navoi and Jizzakh regions (Figure 4).

¹³ Compiled by the author on the basis of the State Tax Committee of the Republic of Uzbekistan.

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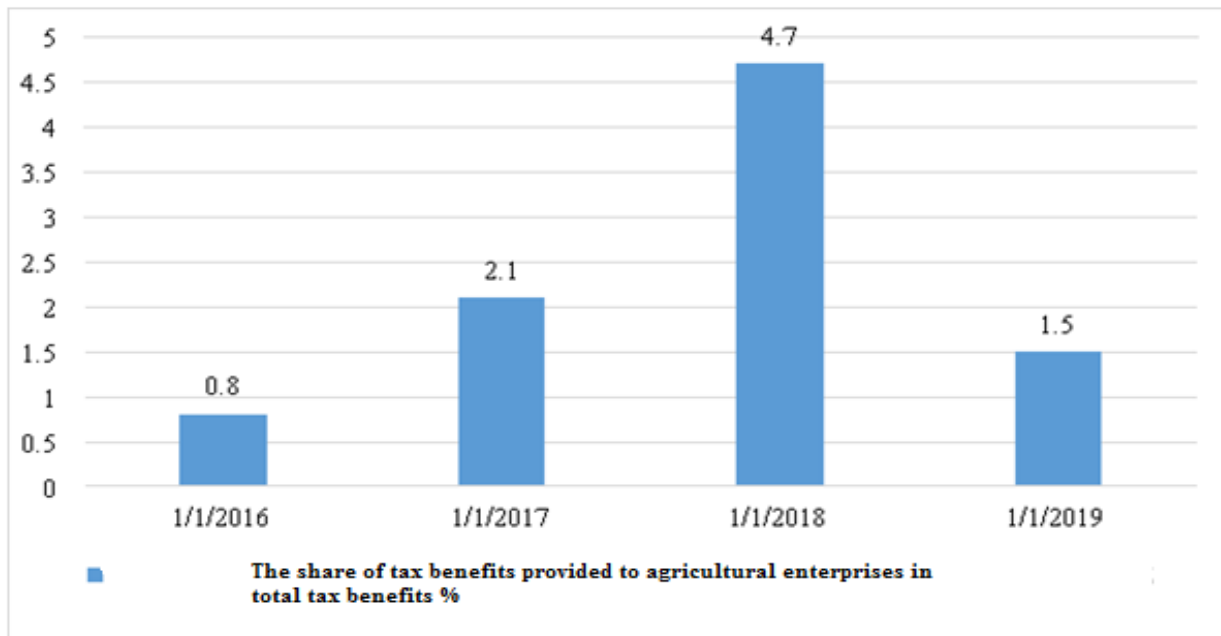


Figure 3. Share of tax benefits provided to agricultural enterprises in total tax benefits¹⁴

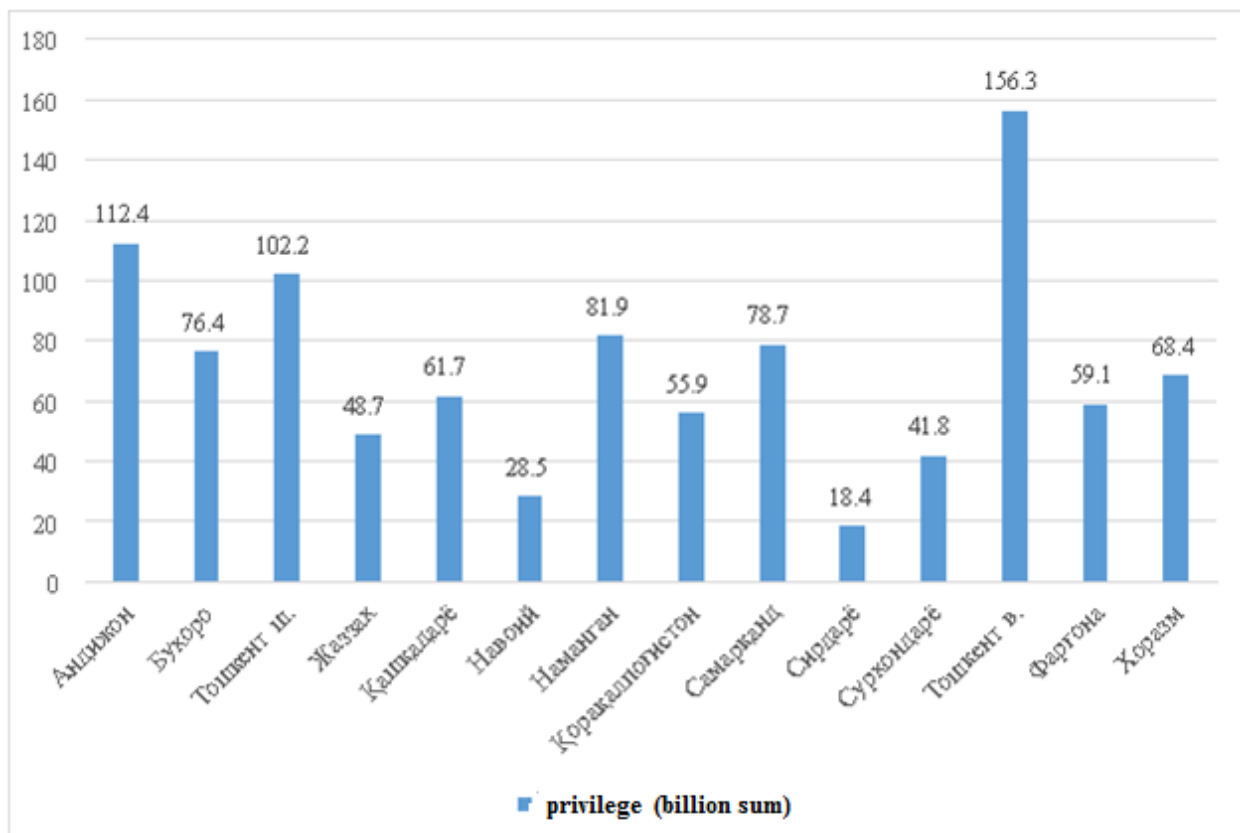


Figure 4. Territorial analysis of tax benefits provided to agricultural enterprises in 2019¹⁵.

When analyzing these tax benefits by type of tax, in 2019, 387.1 billion from the value added tax (VAT)

on agricultural enterprises. soums, 248.3 bln. soums from income tax on work of individuals. soums, 164.3

¹⁴ Compiled by the author on the basis of the State Tax Committee of the Republic of Uzbekistan.

¹⁵ Compiled by the author on the basis of the State Tax Committee of the Republic of Uzbekistan.

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bln. soums from the single social payment. soums, 139.4 bln. soums from the single land tax. soums and other tax types for a total of 51.3 bln. It turned out that tax benefits in the amount of UZS were provided. Of course, the highest share of tax benefits for the types

of taxes used corresponds to the value added tax (Figure 5). This, in turn, can hinder the formation of a healthy competitive environment among agricultural producers and lead to a break in the value chain.

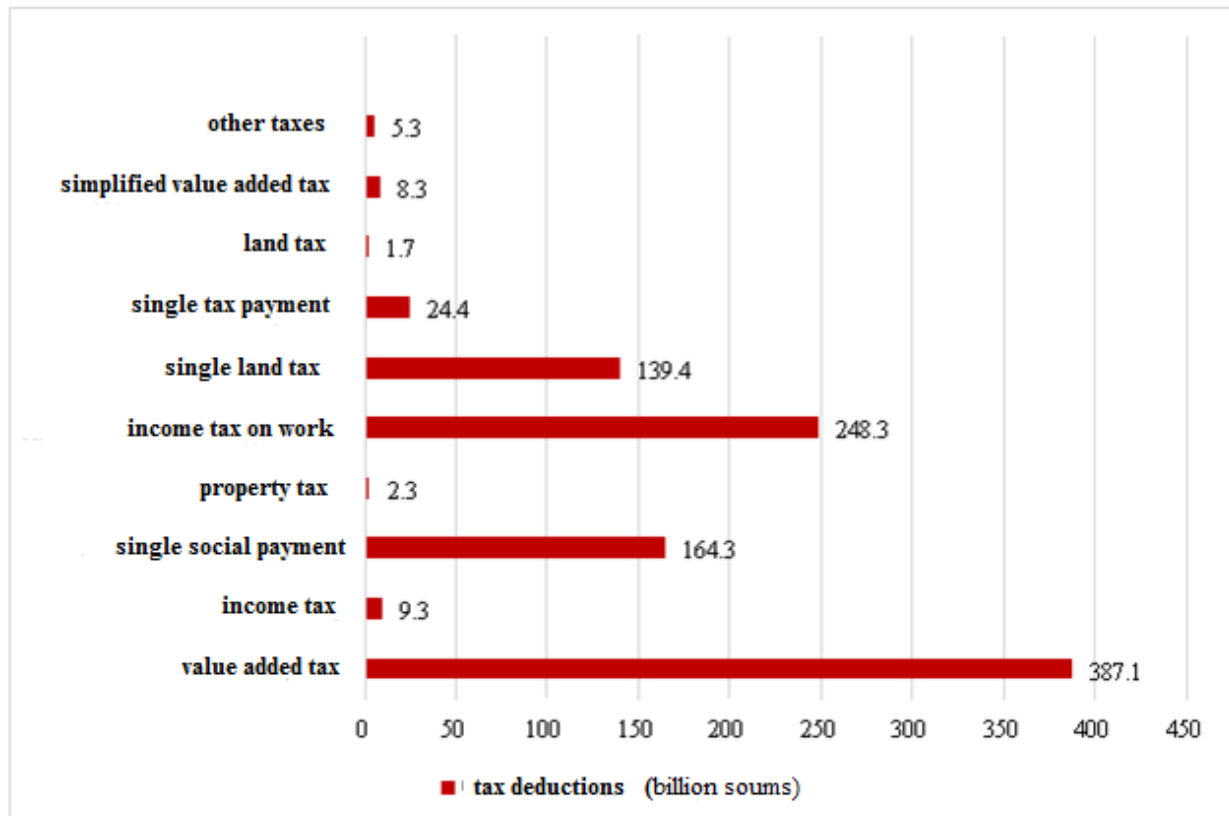


Figure 5. Analysis of tax benefits provided to agricultural enterprises in 2019 by type of tax¹⁶

At the same time, the analysis of the tax benefits provided to agricultural enterprises in 2015-2019 in the section of normative legal documents shows that the total tax benefits in 2016 are 83% higher than in the current year, which is provided for in the Tax

Code. per cent, 94.6 per cent in 2017, 77.3 per cent in 2018 and 61.5 per cent in 2019. This dynamics shows that the number of tax benefits provided for in the Tax Code is declining.

¹⁶ Compiled by the author on the basis of the State Tax Committee of the Republic of Uzbekistan.

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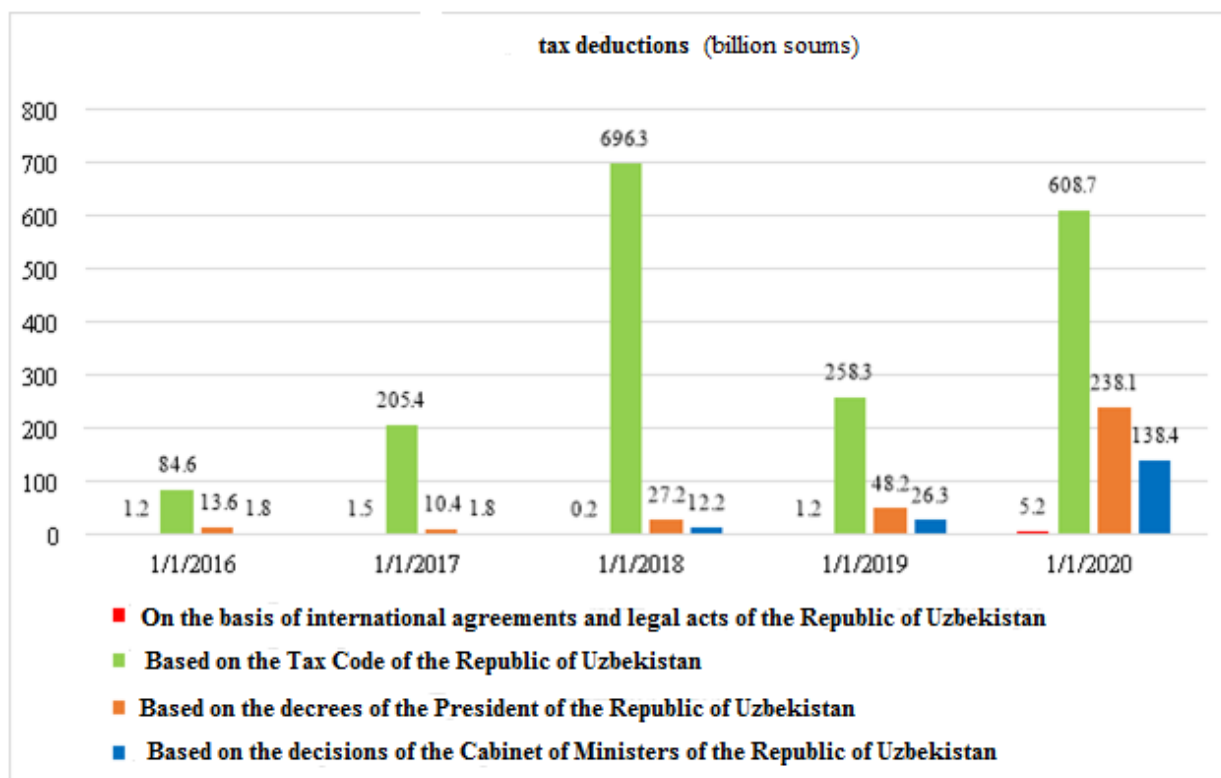


Figure 6. Analysis of tax benefits provided to agricultural enterprises in 2015-2019 in the section of regulatory legal documents¹⁷

This, in turn, is one of the important factors in stimulating the economic activity of agricultural enterprises by improving the system of tax benefits (Figure 6).

Regulation of certain activities through taxes, including incentives, is carried out in accordance with the rules and norms established by law. Ensuring the robustness, transparency, accuracy of tax legislation, compliance with each other and the generally accepted principles of taxation can not only effectively regulate and encourage taxation, but also encourage and encourage certain activities.¹⁸

It should be noted that the existing disparities in the current procedure for calculating and paying value added tax, given the significant benefits and preferences for businesses in some sectors of the economy, do not allow to create a full chain of value added tax and increase the competitiveness of the economy¹⁹.

Given the economic nature of value added tax, we consider it appropriate to abolish the established value added tax exemptions for agricultural products produced by economic entities in order to create equal conditions for all business entities.

At the same time, in our opinion, in order to create a full chain of value added tax, in connection with the transition of agricultural producers to the payment of value added tax, incentives for producers of raw cotton should be based on value added tax and other work, we believe that value added tax on services should be taken into account.

We substantiate this through our analysis of the economic performance of agricultural enterprises in Surkhandarya region. Based on the analysis in Table 1, as a result of the introduction of VAT in agricultural enterprises of Surkhandarya region from October 2019, additional revenues from value added tax to the total budget in 2019 amounted to 114476.5 mln. soums.

¹⁷ Compiled by the author on the basis of the State Tax Committee of the Republic of Uzbekistan.

¹⁸ Giyasov SA Effective use of tax benefits to stimulate innovation and investment activity. Monograph. - T.: Finance, 2020. 194 p.

¹⁹ Decree of the President of the Republic of Uzbekistan dated June 27, 2019 No PF-5755 "On measures to further regulate the provision of tax and customs benefits." "Khalq so'zi" newspaper, 28.06.2019, issue 131 (7361).

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Table 1. The effectiveness of the introduction of VAT in agricultural enterprises of Surkhandarya region from October 2019 ²⁰

Regions	Price of raw cotton before VAT (average)	Total costs	Amount or share of VAT raw materials in the cost, average (mineral fertilizers, fuels and lubricants and other works, services)	Prices for raw cotton after VAT with VAT (average)	Additional revenues to the budget on VAT
Termez sh.	0	0,0	0,0	0	0,0
Angor	3,2	10315,2	6085,9	4,3	1547,3
Oltinsoy	3,2	77026,3	45445,5	4,3	11553,9
Boysun	3,2	20965,7	12369,8	4,3	3144,9
Muzrabod	3,2	23717,6	13993,4	4,3	3557,6
Denov	3,2	97409,4	57471,5	4,3	14611,4
Jarqorgon	3,2	74692,2	44068,4	4,3	11203,8
Kumkurgan	3,2	90886,8	53623,2	4,3	13633,0
It's funny	3,2	15644,4	9230,2	4,3	2346,7
Sariosiyo	3,2	42614,8	25142,8	4,3	6392,2
Termiz	3,2	33477,8	19751,9	4,3	5021,7
Sherobod	3,2	110561,2	65231,1	4,3	16584,2
Salty	3,2	77696,1	45840,7	4,3	11654,4
Long	3,2	40773,7	24056,5	4,3	6116,1
Bandixon	3,2	47395,4	27963,3	4,3	7109,3

Table 2. Effectiveness of the introduction of the general procedure for agricultural enterprises from 2019 (based on the data for six months of 2020) ²¹

Regions	Total number of agricultural enterprises	Including more than 50 acres	The number of agricultural enterprises that pay taxes in the prescribed manner	Number of agricultural enterprises that pay turnover tax
Termez sh.	6	1	3	3
Angor	203	33	38	165
Oltinsoy	665	94	105	560
Boysun	399	13	10	389
Muzrabod	370	258	314	56
Denov	618	224	317	301

²⁰ Compiled by the author on the basis of data from the Tax Department of Surkhandarya region.

²¹ Compiled by the author on the basis of data from the Tax Department of Surkhandarya region

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Jarqorgon	273	165	165	108
Kumkurgan	361	196	200	161
It's funny	384	312	299	85
Sariosiyo	605	104	139	466
Termiz	212	75	92	120
Sherobad	597	270	337	260
Salty	330	153	175	155
Long	324	74	101	223
Bandixon	231	0	158	73
Jami	5578	1972	2453	3125

As of January 1, the total number of agricultural enterprises was 5,578, including 1,972 with an area of more than 50 hectares, the number of agricultural enterprises that pay taxes in the general order was 2,453, and the number of agricultural enterprises that pay turnover tax was 3,125 (2- table). Analyzing the effectiveness of the introduction of the general order of agricultural enterprises in Surkhandarya region from 2019, the highest rate in the region falls on Altynsay district, where the total number of agricultural enterprises is 665, including 94 with a land area of more than 50 hectares. The number of paying agricultural enterprises was 105, the number of agricultural enterprises paying turnover tax was 560.

Economic mechanisms such as budget-tax (fiscal), monetary (monetary), structural-investment, price and public procurement, forecasting, indicative planning, targeted programming are effective in the system of mechanisms of state regulation of agriculture. For the sustainable development of agriculture and rural areas, it is necessary, first of all, to increase public spending and make maximum use of the multiplier effect of fiscal policy (fiscal expansion).²²

Based on our research, we believe that in connection with the introduction of a turnover tax from 2020, it is advisable to maintain the general tax regime for agricultural enterprises with 50 and more hectares of irrigated agricultural land.

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