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problems in the scientific activities of young
researchers and students: theory and
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Innovation, integration and modern problems in the scientific activities of young
researchers and students: theory and practice collection of materials of the
international scientific and practical conference on the topic

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In the collection of materials of the conference, the role and role of Science, Education and production in the era of globalization, the pressing problems of the issues of interaction of these processes, feedback on their solutions were presented by mature specialists of the field.

In addition, research on the scientific and practical topic, carried out in the economics, Exact Sciences, Natural Sciences and socio-humanities during the globalization period, information is presented in the scientific and practical fields, which includes the latest innovative technologies in the fields of production.

It can be argued that this collection is one of the specific intersections of current thoughts and innovative ideas of the world of science. This scientific and practical conference was actively attended by professors and scientific researchers engaged in scientific research in Uzbekistan and foreign countries. In increasing the position of the scientific and practical conference, the professors and teachers of domestic and foreign higher educational institutions made a significant contribution.

Professors and teachers of foreign higher educational institutions who actively participated in the work of the conference made a worthy contribution to the high level of interaction with scientists of our country. The processes of international cooperation with foreign countries and exchange with them in the field of Science in the era of globalization have a positive effect on the development of Higher Education, the fields of Science and production. The materials of this conference are special in that they include a wide range of research, from theoretical developments to practical solutions, demonstrating the diversity of approaches and directions in this area.

In conclusion, it should be noted that this scientific and practical conference will be a very useful collection for everyone who is interested in modern research in the fields of further development of Higher Education, Science, Education and production in the era of globalization. The authors are responsible for the content and quality of the articles and abstracts included in the collection.

- //Новости образования: исследование в XXI веке. – 2025. – Т. 3. – №. 33. – С. 728-730.
12. Saitov S. et al. SANOAT KORXONALARIDA INVESTITSION FAOLIYATINI TAKOMILLASHTIRISHNING ILMIY-NAZARIY ASOSLARI //Новости образования: исследование в XXI веке. – 2025. – Т. 3. – №. 33. – С. 731-733.
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SOLIQ SIYOSATINING KICHIK BIZNES RIVOJIGA TA’SIRI

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Annotatsiya. Mazkur ilmiy maqolada soliq siyosatining kichik biznes rivojiga ta’siri tizimli va kompleks yondashuv asosida tadqiq etilgan. Tadqiqot jarayonida soliq yuklamasi, soliq imtiyozlari va soliq ma’murchiligi kabi omillarning kichik biznes faoliyatiga ta’siri chuqur tahlil qilinadi. Shuningdek, mahalliy va xorijiy iqtisodchi olimlarning ilmiy qarashlari asosida soliq siyosatining iqtisodiy o‘shiga ta’sir mexanizmlari yoritiladi. Maqola yakunida kichik biznesni qo‘llab-quvvatlashga qaratilgan samarali soliq siyosatini shakllantirish bo‘yicha ilmiy xulosalar va takliflar ishlab chiqilgan.

Kalit so‘zlar. kichik biznes, soliq siyosati, soliq yuklamasi, soliq imtiyozlari, tadbirkorlik, iqtisodiy rivojlanish, soliq ma’murchiligi, fiskal siyosat, institutsional muhit

Kirish

Zamonaviy iqtisodiy tizimda kichik biznes barqaror iqtisodiy o‘shini ta’minlovchi muhim omillardan biri sifatida e’tirof etiladi. Uning moslashuvchanligi, tezkor qaror qabul qilish imkoniyati va bozor talablariga tez

javob bera olishi iqtisodiyotning boshqa sektorlariga nisbatan ustunlik beradi. Shu bilan birga, kichik biznesni rivojlantirish ko'p jihatdan davlat tomonidan olib borilayotgan soliq siyosatining samaradorligiga bog'liq bo'ladi.

Soliq siyosati nafaqat davlat byudjetini shakllantirish vositasi, balki iqtisodiy jarayonlarni tartibga soluvchi muhim mexanizm ham hisoblanadi. Ayniqsa, kichik biznes subyektlari uchun soliq yuklamasining darajasi, soliq tizimining soddaligi va imtiyozlar mavjudligi ularning rivojlanish sur'atlariga bevosita ta'sir ko'rsatadi. Shu sababli mazkur mavzuni ilmiy jihatdan chuqur o'rganish muhim ahamiyat kasb etadi.

Adabiyotlar tahlili

Soliq siyosati va kichik biznes rivoji masalalari ko'plab iqtisodchi olimlar tomonidan o'rganilgan bo'lib, ularning ilmiy qarashlari mazkur tadqiqotning nazariy asosini tashkil etadi. Xususan, o'zbek iqtisodchi olimlaridan Said G'ulomov o'z asarlarida bozor iqtisodiyoti sharoitida soliq tizimining iqtisodiyotni tartibga solishdagi o'rnini alohida ta'kidlaydi. U soliq siyosatini davlatning iqtisodiy strategiyasining ajralmas qismi sifatida ko'rib, uning tadbirkorlik muhitiga ta'sirini chuqur yoritadi.

Shuningdek, Abdug'ani Abduvaxobov ilmiy ishlarida kichik biznesni rivojlantirishda soliq imtiyozlarining ahamiyati keng tahlil qilinadi. Unga ko'ra, soliq yengilliklari nafaqat yangi biznes subyektlarining paydo bo'lishiga, balki ularning barqaror faoliyat yuritishiga ham xizmat qiladi.

Yana bir muhim yondashuv Quدراتilla Rafikov tomonidan ilgari surilib, unda soliq ma'murchiligining soddaligi va shaffofligi tadbirkorlik faoliyatining rivojlanishida hal qiluvchi omil sifatida ko'rsatiladi. U soliq tizimining murakkabligi kichik biznes subyektlarini norasmiy iqtisodiyotga o'tishga majbur qilishi mumkinligini asoslab beradi.

Xorijiy iqtisodchi olimlardan Arthur Laffer tomonidan ishlab chiqilgan nazariya soliq stavkalari va iqtisodiy faollik o'rtasidagi bog'liqlikni tushuntirib beradi. Uning qarashlari kichik biznes uchun optimal soliq yuklamasini belgilashda muhim metodologik asos bo'lib xizmat qiladi.

Mazkur ilmiy qarashlar soliq siyosatini takomillashtirish va kichik biznesni qo'llab-quvvatlash mexanizmlarini ishlab chiqishda muhim ahamiyat kasb etadi.

Soliq siyosatining nazariy asoslari

Soliq siyosati fiskal siyosatning muhim tarkibiy qismi sifatida iqtisodiy jarayonlarga bevosita ta'sir ko'rsatadi. U orqali davlat iqtisodiy o'sishni rag'batlantirishi, investitsion muhitni yaxshilashi va ijtimoiy barqarorlikni ta'minlashi mumkin.

Nazariy jihatdan qaralganda, soliq siyosati iqtisodiy subyektlarning xulq-atvoriga ta'sir qiluvchi muhim omil hisoblanadi. Soliq yukining kamaytirilishi tadbirkorlarning investitsiya qilish va faoliyatini kengaytirishga bo'lgan qiziqishini oshiradi. Aksincha, yuqori soliq yuklamasi iqtisodiy faollikni pasaytiradi.

Shu nuqtai nazardan, soliq siyosatini shakllantirishda muvozanatni saqlash muhim hisoblanadi. Davlat byudjeti manfaatlari bilan tadbirkorlik subyektlari manfaatlari o'rtasidagi muvozanat iqtisodiy barqarorlikni ta'minlaydi.

Kichik biznesning iqtisodiyotdagi o‘rni

Kichik biznes iqtisodiyotning eng dinamik segmentlaridan biri bo‘lib, u bandlikni ta‘minlash va daromadlar o‘shida muhim rol o‘ynaydi. Uning rivojlanishi iqtisodiy diversifikatsiyani kuchaytiradi va hududlar o‘rtasidagi iqtisodiy tafovutlarni kamaytiradi.

Kichik biznesning yana bir muhim jihati uning innovatsion faoliyatga moyilligidir. U yangi texnologiyalarni tez o‘zlashtiradi va bozor talablariga moslashuvchan tarzda javob beradi. Shu sababli kichik biznesni qo‘llab-quvvatlash iqtisodiy siyosatning ustuvor yo‘nalishlaridan biri hisoblanadi.

Soliq siyosatining kichik biznesga ta‘siri

Soliq siyosati kichik biznes faoliyatiga ko‘p qirrali ta‘sir ko‘rsatadi. Eng avvalo, soliq yuklamasi tadbirkorlik faoliyatining rentabelligini belgilovchi asosiy omillardan biri hisoblanadi. Optimal darajadagi soliq yuklamasi biznes rivojini rag‘batlantiradi, ortiqcha yuk esa uni cheklaydi.

Shu bilan birga, soliq imtiyozlari kichik biznes subyektlari uchun muhim qo‘llab-quvvatlash vositasi sifatida xizmat qiladi. Ayniqsa, yangi tashkil etilgan korxonalar uchun bunday imtiyozlar ularning bozorda mustahkam o‘rin egallashiga yordam beradi.

Soliq ma‘murchiligining samaradorligi ham katta ahamiyatga ega. Soddalashtirilgan va shaffof tizim tadbirkorlar uchun qulay muhit yaratadi va ularning faoliyatini kengaytirishga imkon beradi.

Amaliyot shuni ko‘rsatadiki, soliq siyosatida mavjud ayrim kamchiliklar kichik biznes rivojiga salbiy ta‘sir ko‘rsatmoqda. Jumladan, soliq qonunchiligining tez-tez o‘zgarishi tadbirkorlar uchun noaniqlik keltirib chiqaradi. Bu esa uzoq muddatli rejalashtirishni qiyinlashtiradi.

Bundan tashqari, ayrim hollarda soliq yukining yuqoriligi kichik biznes subyektlarining faoliyatini cheklaydi. Bu holat ularning norasmiy iqtisodiyotga o‘tishiga sabab bo‘lishi mumkin.

Xorijiy tajriba va qiyosiy tahlil

Xorijiy mamlakatlar tajribasi shuni ko‘rsatadiki, kichik biznesni qo‘llab-quvvatlashda soliq siyosati muhim vosita hisoblanadi. Rivojlangan davlatlarda soliq tizimi maksimal darajada soddalashtirilgan bo‘lib, tadbirkorlar uchun qulay sharoitlar yaratilgan.

Bu tajribalar shuni ko‘rsatadiki, samarali soliq siyosati kichik biznes rivojining asosiy omillaridan biri hisoblanadi.

Tadqiqot natijalari soliq siyosati kichik biznes rivojiga bevosita va bilvosita ta‘sir ko‘rsatishini tasdiqlaydi. Samarali soliq tizimi tadbirkorlik faoliyatini rag‘batlantiradi, iqtisodiy o‘shini ta‘minlaydi va bandlikni oshiradi.

Shu asosda quyidagi takliflarni ilgari surish mumkin: soliq tizimini yanada soddalashtirish, soliq yuklamasini optimallashtirish, soliq siyosatining barqarorligini ta‘minlash hamda raqamli texnologiyalarni keng joriy etish.

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