

At the present stage of development of the economic growth in Uzbekistan, one of the main factors is Corporate tax and taxation, even though this tax method is very popular in developed countries such as United States, Japan, South Korea and European Union countries, this method has not been used in the taxation system of Uzbekistan. Most enterprises in Uzbekistan, including Uzbek companies with foreign participation, are subjects to gather financial resources to government budget. Consequently, this reason shows that overloading tax and taxation burden belong to Joint Stock Companies of Uzbekistan.

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