HOME / ARCHIVES / VOL. 1 NO. 2 (2019): IJEFSD / Articles

PERFORMING CORPORATE TAX AND TAXATION IN UZBEKISTAN IN ORDER TO SUPPORT ECONOMIC GROWTH

Usmanova Mukhlisa

Tashkent Institute of Finance

Doston Kholmamatov

Tashkent institute of Finance

DOI: https://doi.org/10.31149/ijefsd.v1i2.309

Keywords: tax, taxation, corporate tax, effective marginal tax rate, effective average tax rate

ABSTRACT

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.

REFERENCES

Hanappi, T. (2018), "Corporate Effective Tax Rates: Model Description and Results from 36 OECD and Non-OECD Countries", OECD Taxation Working Papers, No. 38, OECD Publishing, Paris, http://dx.doi.org/10.1787/a07f9958-en

OECD (2015a), Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance, Action 5 – 2015 Final Report, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, https://doi.org/10.1787/9789264241190-en.

OECD (2015b), Measuring and Monitoring BEPS, Action 11 - 2015 Final Report, OECD Publishing, Paris, http://dx.doi.org/10.1787/9789264241343-en.

OECD (2017), Harmful Tax Practices – 2017 Progress Report on Preferential Regimes: Inclusive Framework on BEPS: Action 5,

OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, https://doi.org/10.1787/9789264283954-en.

OECD (2018), Global Revenue Statistics Database, http://oe.cd/global-rev-stats-database.

OECD (2019), R&D Tax Incentive Database, http://oe.cd/rdtax, (accessed in January 2019).





2020-03-24

HOW TO CITE

Usmanova Mukhlisa, & Doston Kholmamatov. (2020). PERFORMING CORPORATE TAX AND TAXATION IN UZBEKISTAN IN ORDER TO SUPPORT ECONOMIC GROWTH. *International Journal on Economics, Finance and Sustainable Development*, 1(2), 4-7. https://doi.org/10.31149/ijefsd.v1i2.309

More Citation Formats

•

ISSUE

Vol. 1 No. 2 (2019): IJEFSD

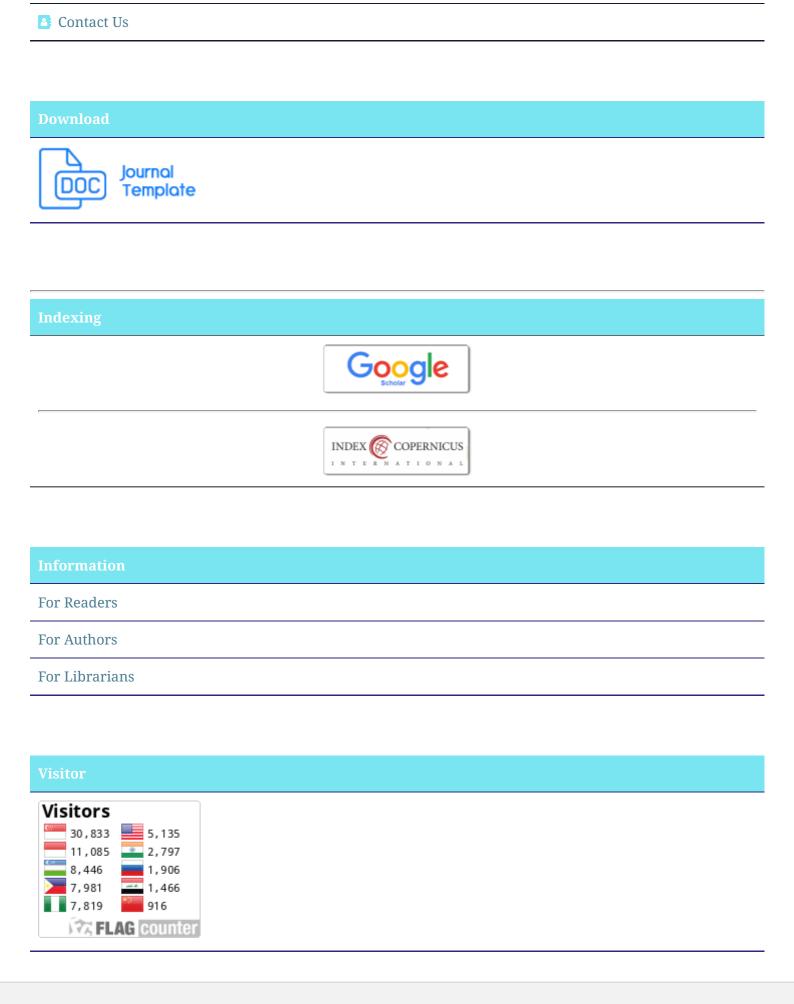
SECTION

Articles

Plagiarism Policy



Additional Menu Focus and Scope Publication Frequency Peer Review Process Open Access Policy Publication Ethics Copyright & License Manuscript Preparation Articles Processing Charge Author Guidelines Indexing & Abstraction



International Journal of Economic, Finance and Sustainable Development

Published by: **Research Parks Publishing**

Disclaimer: Articles published by the International Journal of Human Computing Studies have been peer-reviewed before publication.

Read our Plagiarism Policy and use of this site signifies your agreement to the Terms of Use Phone: -

E-mail: info@researchparks.org



International Journal of Economic, Finance and Sustainable Development is licensed under a <u>Creative Commons Attribution- 4.0 International Public License</u> (CC - BY 4.0).

