

TAX RELATIONS IN BUSINESS ENTITIES PROVIDING NON-STATE EDUCATIONAL SERVICES

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Abstract:

The large-scale reforms carried out in our country are aimed at achieving the ambitious development goals of Uzbekistan, which have no equal in the world. The special attention paid to the education of our youth can be seen from the Presidential schools, the School of Creativity, educational organizations based on public-private partnerships, and finally, the reforms that are being implemented in the way of the organization and operation of non-governmental educational organizations.

The reforms carried out by our state and government are aimed not only at pre-school and general high school education, but also in the direction of opening branches of private higher education institutions and prestigious higher education institutions of developed foreign countries, which will enable the formation of a healthy competitive environment in the higher education system, and the establishment of joint educational programs with them, is appearing. The types of activities related to the social sphere carried out in our country, in particular, the benefits created for legal entities engaged in the provision of non-state educational services, the correct organization of their tax relations as a legal entity, current tax benefits and their relative classification, conditions and procedures for using benefits, benefits In our opinion, the formation of skills in the correct use of the accounting reporting procedure and the current regulatory and legal documents related to this field is one of the most urgent issues today. Some of the provided benefits have their own characteristics in terms of duration, and some in relation to the type of activity. In this process, the correct use of tax benefits, their correct reflection in accounting is important, of course.

Keywords: Non-state educational services, tax, benefit, organizational-legal form, public-private partnership, competition, profit, institution.

INTRODUCTION

According to the conditions of the world, the "administrative-management system" of the market economy of the state gradually gives way to the "regulatory mechanism". It does not include the direct intervention of the state in the production process of economic entities. On the contrary, it is necessary to create a necessary condition for the operation of market mechanisms and the regulation of economic processes with the help of these mechanisms. One such regulation is taxation and other effective payments. Manipulating the tax policy, the state stimulates economic development of business entities and (or) restricts it. Development of effective methods of entrepreneurship support and business development in supporting enterprises, where an active policy of supporting entrepreneurial initiatives is being carried out.

Maintaining a favorable business environment for business entities through the production of taxes is the central link of economic development in Uzbekistan. The current Tax Code of the country and other normative legal documents regulating these relations mainly increase the tax burden for business activities, create a basis for their development by providing tax incentives for a specific industry or sector.

In the conditions of market relations based on free competition, there are different theoretical approaches regarding the degree of regulation of the economy by the state by means of fiscal policy instruments, the level of influence of the state on business activity by means of these instruments, not directly but indirectly. In particular, J. Keynes emphasized that the state has the ability to effectively stimulate aggregate demand through fiscal policy instruments, while K. McConnell and S. Brewer argue that taxes appear as a part of fiscal policy, based on the tasks to be solved in order to ensure stability in the economy, and as an obstacle to fiscal policy. or those who have admitted that they are incentive policies. In connection with the use of taxes as a regulatory instrument by the state, scientists of our time have also conducted a number of scientific researches and expressed their thoughts and opinions in their scientific works. In particular, E.Gadoyev, Sh.Gataulin [7], I.Zavalishina, T.Malikov [8], O.Olimjonov [9], Sh. Toshmatov, B.Toshmurodova, N.Khaydarov, I.Niyazmetov and K.Yakhyoyev expressed different opinions and comments in their scientific research on the recognition of taxes as an instrument of state regulation and its impact on economic activity.

Also, scientific researchers such as Sh.Toshmatov, N.Ashurova and H.Zaripov, who conducted scientific research within the scope of this topic, reflected on the general aspects of tax relations in their scientific works. However, in these scientific developments, the specific features of taxing the activities of legal entities providing social services, in particular, educational services, have not been fully implemented. The growing number of legal entities providing non-state educational services in recent years requires a deeper analysis of the issues of taxation of legal entities operating in this field.

Research Methodology

This article shows the importance of tax control in foreign trade operations using methods such as scientific analysis and grouping.

Analysis and Results

Article 17 of the Tax Code of the Republic of Uzbekistan [1] lists the following types of taxes applicable in the territory of our republic:

- 1) value added tax;
- 2) excise tax;
- 3) profit tax;
- 4) income tax from individuals;
- 5) subsoil use tax;
- 6) tax for the use of water resources;
- 7) property tax;
- 8) land tax;
- 9) social tax;
- 10) special rent tax for extracting minerals;
- 11) turnover tax.

In our opinion, these types of taxes can be relatively grouped as follows, based on the characteristics of taxpayers, the economic essence of tax types, and the right to own the taxable base. The relative approval of taxes is presented in the chart 1.

Every legal entity carrying out business activities is obliged to pay these taxes to the state budget. In the tax system of our republic, taxpayers are divided into different groups based on certain criteria. In particular, according to Article 18 of the Tax Code, a number of special tax regimes are defined in the territory of our republic (Chart 2). On general grounds, most taxpayers are divided into 2 large groups. These are general tax payers and simplified tax payers. Business entities belonging to the small business entity have the right to choose a simplified procedure for taxation based on the type of activity and the number of employees. Based on the improved classifier of organizations belonging to small business entities based on the "State Classifier of Economic Activities" (IFUT) approved by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated August 24, 2016 No. 275 "On Measures for the Transition to the International System of Classification of Economic Activities" for legal entities providing educational services, if the annual average number of employees is up to 5 people, it is recognized as a micro-enterprise, if it is up to 11-25 people, and they have the status of small business entities.

Also, approved by the decision of the State Tax Committee of the Republic of Uzbekistan "On approval of the regulation on setting the criteria for the inclusion of legal entities in the category of large taxpayers" (registered by the Republic of Uzbekistan on July 12, 2019, list number 3172) "Legal According to the Regulation on determining the criteria for the inclusion of individuals in the category of large taxpayers, tax payers - legal entities belonging to the status of large taxpayers are also explained.

In order to properly organize tax relations for legal entities that provide non-state educational services, it is necessary to choose the optimal option of the tax system in effect for legal entities that provide educational services and to organize a tax account on this basis. First of all, it is necessary to study the social, economic and administrative situation introduced for educational services based on the current regulatory and legal documents.

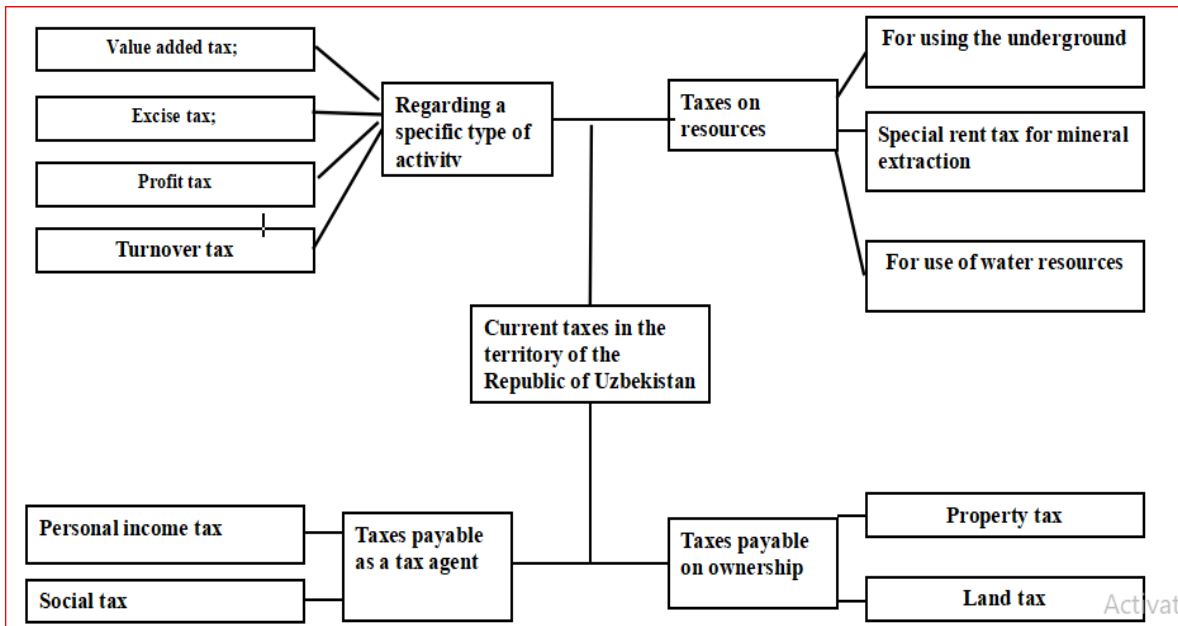


Table 1. Relative classification of tax types in force in our republic [Developed by the author based on research]

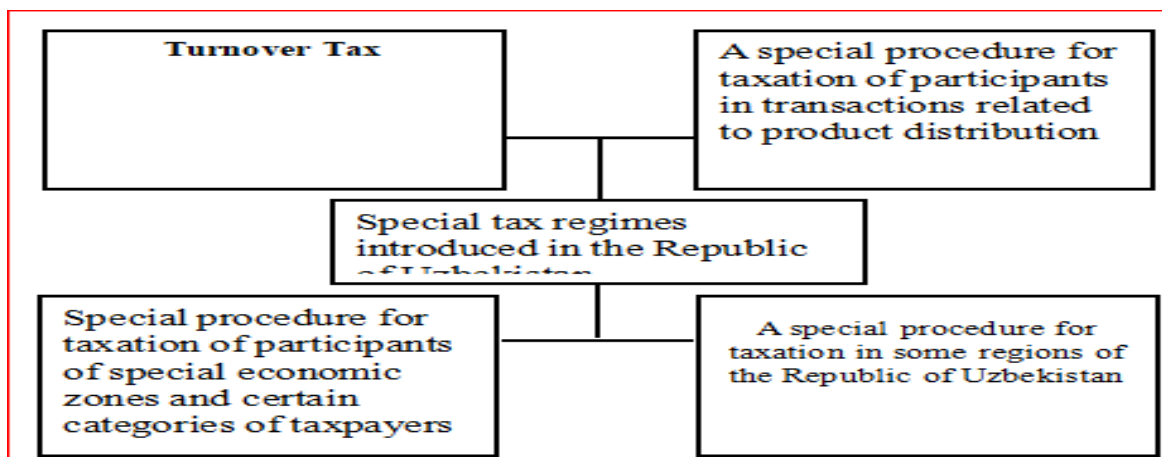


Table 2. Special tax regimes introduced in the territory of the Republic of Uzbekistan

Pursuant to Article 59 of the Tax Code, legal entities engaged in the provision of educational services are recognized as legal entities performing activities in the social sphere. If a legal entity providing educational services is additionally engaged in other types of activities, they

are considered to be persons engaged in activities in the social sphere, provided that their income from the relevant activities makes up at least 90% of their total annual income, taking into account the income in the form of property received for free. recognition is set. Therefore, legal entities that provide non-state educational services, regardless of their ownership and organizational-legal form, are tax payers specified in the Tax Code. Since the resource taxes in the relative classifier presented in Figure 1 (for the use of subsoil, special rent tax for the extraction of minerals, for the use of water resources) are not related to the activity of non-state educational services, educational organizations are not considered to be the payers of these taxes. If a non-state educational organization owns property and land based on property rights, it is considered to be the payer of these taxes in accordance with the established procedure. Non-governmental educational organizations may be direct payers of taxes applicable to the type of activity (VAT, Excise, profit tax, turnover tax), as well as taxes paid as a tax agent. Let's look at each of these tax payments separately:

1. Value added tax. According to Article 237 of the Tax Code of the Republic of Uzbekistan, the following persons who carry out business activities and (or) sell goods (services) in the Republic of Uzbekistan are recognized as value added tax payers. Taking into account that legal entities that provide non-state educational services are also engaged in business activities for the purpose of obtaining a certain profit, we can include them in the structure of these tax payers. However, according to Article 243 of the Tax Code, services in the field of training (education), in particular:

educational services in the field of primary, secondary, secondary special, technical and vocational, higher education and post-higher education; additional education services provided by educational institutions (organizations), as well as organizations that carry out personnel retraining and improving their qualifications; goods (services) exempted from value added tax: services for looking after and caring for children in organizations that carry out education and training activities within the framework of preschool education and training programs, services for training with minors in clubs, sections (including sports sections) and studios is included in turnover for realization.

Therefore, educational services provided by non-governmental educational organizations are completely exempt from value added tax.

2. Excise tax. Pursuant to Article 283 of the Tax Code, producers of excise goods (excise goods) in the territory of the Republic of Uzbekistan are recognized as payers of this tax. Due to the fact that the provision of non-state educational services is not included in the list of excise goods (services) based on the current legal documents, business entities providing non-state educational services do not pay this tax.

3. Profit tax, turnover tax, property and land taxes.

According to the decision of the President of the Republic of Uzbekistan dated September 15, 2017 No. PQ-3276 [3] "On measures to further develop non-state educational services, legal entities engaged in the provision of non-state educational services in the field of preschool and general secondary education 2021- exempted from all types of taxes and mandatory payments to the state trust fund (except social tax) until January 1. This privilege

period was extended until January 1, 2025 by the decision of the President of the Republic of Uzbekistan dated September 5, 2018 No. PQ-3931 [4] "On measures to introduce new principles of management into the public education system". As a result of these tax incentives, it was determined that the funds left at the disposal of the business entity will be spent on equipping non-governmental educational organizations with modern educational tools, purchasing necessary products and equipment, reconstruction and capital repair of buildings and structures, and providing free educational services to the population in need of social protection.

4. Personal income tax and social tax.

Due to the fact that business entities providing non-state educational services enter into labor relations with their employees, persons who are responsible for calculating taxes, deducting them from the taxpayer and transferring them to the budget system, according to Article 23 of the Tax Code, are recognized as tax agents. Non-governmental educational organizations are recognized as tax agents in this process in terms of the obligation to calculate and pay these types of taxes in a timely and established manner.

Business entities providing non-state educational services may engage in one or another form of education after obtaining a license in accordance with the established procedure. According to Article 7 of the Law of the Republic of Uzbekistan "On Education" [2], there are the following types of education in the territory of our republic:

- 1) preschool education and training;
- 2) general secondary and secondary special education;
- 3) professional education;
- 4) higher education;
- 5) post-higher education;
- 6) retraining of personnel and improvement of their qualifications;
- 7) extracurricular education Republic of Uzbekistan

According to the information on the official website of the State Inspectorate for Quality Control of Education under the Cabinet of Ministers [12], among the non-state educational service organizations, preschool education and training, as well as personnel retraining and upgrading of their skills, are the most important types of education (Table 1).

Taxes in effect in our republic and tax benefits given to organizations providing non-state educational services differ according to the period and type of education. Most of the tax benefits are given in more periods and amounts depending on the duration of the education period and the needs of the population for this type of education (Table 2). Tax benefits for non-state educational activities are significant both in terms of quantity and duration.

In particular, the recognition of legal entities providing non-state educational services as business entities performing activities in the social sphere provides them with benefits of a permanent nature based on the Tax Code. In practice, the correct use of these tax benefits, the proper disposal of the funds left at the discretion of the business entity as a result of these benefits is one of the urgent issues.

The solution to this problem, first of all, is the correct reflection of these benefits in the accounting of the non-state educational organization. This process is carried out in the accounting of the organization in a timely manner and

On types of education of non-governmental educational organizations number and weight Table- 3

No	Types of education	organization number	share
1	Pre-school education and upbringing	2189	54,63
2	General secondary and secondary special education	300	7,49
3	Professional education	0	-
4	Higher education	42	1,05
5	Post-secondary education	0	-
6	Retraining of personnel and improvement of their qualifications	853	21,29
7	Extracurricular education	623	15,55
TOTAL		4007	100%

Reflecting in the established order allows to avoid possible legal consequences during the use of benefits, of course.

Summary:

In our opinion, the benefits given by the state from taxes and other mandatory payments are mainly a part of the reforms in the direction of the current and future development of this sector. In order to apply tax incentives and evaluate the expected effect, it is necessary to conduct a number of analyzes and study foreign experiences. When granting privileges, attention should be paid not only to the type of activity, but also to the organizational and legal form of legal entities providing non-state educational services.

Conclusions and Suggestions

The reason is that some legal entities providing non-governmental educational services are registered as full-fledged business entities, and some as non-governmental non-profit organizations.

In our opinion, tax and mandatory payment benefits should be applied mainly to legal entities organized in the form of "institutions". There are a number of objective and subjective reasons for our conclusion.

First of all, according to the Charter of legal entities with an organizational and legal form such as "institution", the main purpose of these organizations is not recognized as "making a profit". However, organizations with such an organizational and legal form serve only to ensure the right of citizens to education in our country.

Secondly, in accordance with Article 3 of the Law of the Republic of Uzbekistan "On Guarantees of Freedom of Entrepreneurial Activity", "entrepreneurship is an initiative

activity aimed at obtaining income (profit)", that is, profit is recognized as the goal of entrepreneurship. The purpose of educational activity is to impart knowledge and educate. Educators also earn in the process. But this income will be recognized as wages. Private educational services

Table-4 Current tax credits for non-public education services:

№	Types of education	VAT	Excise tax	Profit tax	Turnover tax	Tax for use of water resources	Property tax	Land tax	Subsoil use tax	Special rent tax for extracting minerals	Personal income tax*	Social tax*
1	Preschool education and upbringing	There is no tax facility Article 243 of the SC	There is no tax facility	PQ-3276 of the President of the Republic of Uzbekistan dated September 15, 2017 "On measures to further develop non-state educational services", PQ-3931 dated September 5, 2018 "On measures to introduce new management principles into the public education system" according to decisions no. 1, 2025, all types of taxes and mandatory payments to the state trust fund (except for social tax) are exempted.							will pay	will pay
2	General secondary and secondary special education										will pay	will pay
3	Professional education			Will pay	Will pay	Will pay	privilege Article 414 of Sk	privilege Article 428 of Sk	There is no tax facility	There is no tax facility	will pay	will pay
4	Higher education											
5	Post-graduate education											
6	Retraining of personnel and improvement of their qualifications											
7	Education outside the school											

*as a tax agent is the payer of these taxes.

**There is a relative preference for the salary fund for teaching staff invited from abroad.

There is no doubt that at the basis of tax and mandatory payment benefits given by our state for legal entities, there are mainly noble goals, such as improving the quality of education, creating a healthy competitive environment between state and non-state educational organizations, and on this basis, achieving quality education for our youth.

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