



## TAXATION OF INDIVIDUAL ENTREPRENEURS AS A FORM OF STATE REGULATION OF SELF-EMPLOYMENT.

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**Abstract:** *Registration of individuals as self-employed in Uzbekistan began relatively recently. Their number is growing daily, and the list of activities that they can legally engage in is regularly expanding. At the same time, questions remain about how to work correctly in this status. This article highlights the stages of registration of individual entrepreneurs with the tax authorities, the taxes they pay, the work carried out on the digitalization of the tax system and the results achieved.*

**Key words:** *Registration, digitalization, cashback, FACE ID*

**Аннотация:** *Регистрировать физических лиц в качестве самозанятых в Узбекистане начали сравнительно недавно. Их число ежедневно растет, и регулярно расширяется перечень видов деятельности, которыми они могут легально заниматься. При этом остаются вопросы, как правильно работать в таком статусе. В данной статье освещены этапы регистрации индивидуальных предпринимателей в налоговых органах, уплачиваемые ими налоги, проведенная работа по цифровизации налоговой системы и достигнутые результаты.*

**Ключевые слова:** *Регистрация, цифровизация, кэшбек, FACE ID*

According to the decree of the President of the Republic of Uzbekistan dated June 8, 2020 "On measures to simplify state regulation of entrepreneurial activity and self-employment" PQ- 4742 in the new edition of activities (works, services) the types are approved and it is determined that the income of self-employed persons as a result of labor activity is not included in total income of individuals in accordance with the Tax Code. In fact, 73 types of activities (works, services) mean that this is a huge opportunity. Today, this type of activity is the most offered type of work and services in the region. Let us note that the analysis of the survey shows that the entrepreneurial abilities of the majority of the population are underdeveloped.

According to the Tax Code of the Republic of Uzbekistan, individual entrepreneurs pay taxes in the following order:



I. Individual entrepreneurs whose income from the sale of goods (services) in a calendar year does not exceed 100 million soums pay income tax in two ways:

1) pay tax monthly in fixed amounts;

2) may pay income tax by filing a declaration with the state tax office at the place of permanent residence, minus the amount of expenses associated with receiving this income c, based on the income actually received from business activities.

**Table №1**

No	Amount of sales proceeds	Tax type	Tax rate	Tax payment procedure
1.	up to 100 million soums	Income tax	12% or fixed amount	You can pay taxes based on your annual income statement or as a fixed amount.
2.	From 100 million soums to 1 billion soums	Turnover tax or VAT and income tax	4% or 15%	From an amount exceeding 100 million soums, he will switch to paying turnover tax or can voluntarily switch to paying VAT and income tax
3.	More than 1 billion soums	VAT and income tax	12 %	Switch to paying VAT and income tax or choose to pay income tax in a simplified manner.

**Source:** Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan. soliq.uz.

\* This table provides information about the types and rates of taxes paid by taxpayers depending on sales revenue and the procedure for paying taxes.

II. Income from the sale of goods (services) in a calendar year is 100 million rubles. more soums, but 1 billion individual entrepreneurs, whose income does not exceed soums, are transferred to pay turnover tax (the former single tax payment).

Such entrepreneurs can also pay taxes in two ways:

- 100 million sales revenue in a calendar year. if it exceeds the amount, pay turnover tax on the increased amount;

- 100 million sales income in a calendar year. may choose to pay value added tax and income tax instead of paying turnover tax when the amount exceeds the sum.

**Table № 2**

**The following must be attached to the application for state registration:**

Individual entrepreneur	Family business entities	An employee hired by an individual entrepreneur
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- passport; - 2 photographs measuring 3x4 cm; - bank payment document confirming payment of the specified amount of state duty.	- copies of passports and other documents confirming the degree of relationship of family members operating in the form of a family business that is not a legal entity; - bank payment document confirming payment of the specified amount of state duty.	- a copy of the employment contract concluded between the individual entrepreneur and the employee;
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**Source:** Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan. soliq.uz.

\*This table provides information about the documents that must be attached to the application for state registration of workers hired by individual entrepreneurs, entities family entrepreneurship and individual entrepreneurs.

III. Income from the sale of goods (services) in a calendar year is 1 billion rubles. individual entrepreneurs whose income exceeds the sum pay value added tax and income tax in the manner established for legal entities. Also to individual entrepreneurs, Those who have switched to paying taxes in the manner established for legal entities are given the right to choose a simplified procedure for calculating income tax.

In this case, the tax base under the simplified income tax procedure is set at 25% of the amount of income.

When an individual entrepreneur chooses a simplified procedure for calculating income tax, he is released from the obligation to maintain advance accounts for tax calculation purposes.

**Таблица №3**

**Scheme of state registration of business entities**

Stages	Subjects	Events	Deadlines
Stage 1	Applicant	1. When conducting a survey through the global information network Internet: filling out a questionnaire electronically indicating the relevant information; payment of state duty. 2. When contacting the registration authority: payment of state duty; presentation of the originals of the relevant paper documents in one copy; filling out an application together with an employee of the registration authority.	Application by the will of the donor  Real time mode



<b>Stage 2</b>	Automated system of state registration and registration of business entities	<ol style="list-style-type: none"> <li>1. Data verification, provision of a unique identifier of the business entity.</li> <li>2. Entering data into the unified state register of business entities.</li> <li>3. Inform the applicant about the state registration of the business entity.</li> </ol>	In real time (no more than 30 minutes from the moment the application is submitted)
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**Source:** Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan. soliq.uz.

\* This table provides information about the stages, subjects, activities and terms of state registration of business entities.

List of documents required for registration of individual business entities. State registration of an individual entrepreneur is carried out at the Center for State Services at the place of permanent registration of the individual or at the place of permanent residence.

The entrepreneur also submits an extraterritorial application to the state tax service at the place of tax registration in the prescribed form through his personal account t or mobile application no later than three working days from the date of conclusion of the employment contract. agreement with the employee, register the hired employee.

To calculate the work experience of self-employed persons, citizens of the Republic of Uzbekistan, working abroad on the basis of an employment contract, citizens of the Republic of Uzbekistan, work those operating in trading houses, representative offices (including those without the formation of a legal entity), organizations created (opened) in foreign states by state authorities and other organizations of the Republic of Uzbekistan, as well as working citizens paying tax for their non-working spouses, the tax is paid in the amount of at least 1 BRV per year before in a voluntary manner.

The number of self-employed people in Samarkand reached 155,652 people. As of September 1, 2023, the number of our citizens who started earning money at home reached 155,652 people. It is worth noting that these are figures recorded for 8 months of 2023.

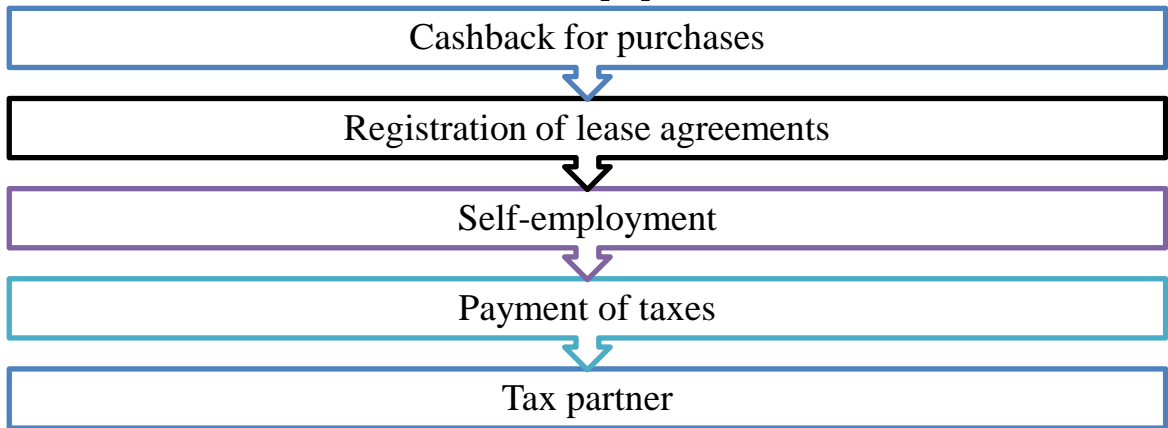
\*As of September 1, 2023, the number of our citizens who began to earn money at home, by region, the highest results were recorded in the city of Samarkand - 20,534 people, the second place is occupied by the Akdarya district - 13,367 people, and the Tailyak district is in third place - 13,354 people.

We remind you that self-employed persons do not pay taxes. You can take advantage of this benefit by registering as an individual entrepreneur. A citizen registered as an individual entrepreneur is also considered to have work experience.





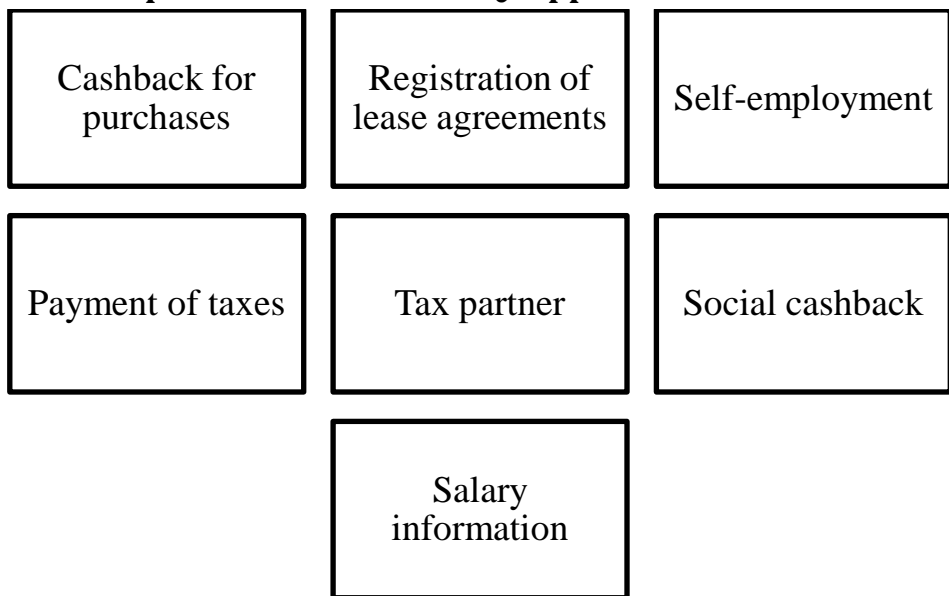
**Most popular services**



As of August 30 of this year, 4.5 million citizens were registered in the Soliq mobile application, which is 161.4 thousand more than a month ago. Active users - 4.1 million people.

As of November 2, 2023, the 5 millionth user was registered in the Tax mobile application. Over the year, the number of users increased by 3 million. The number of citizens actively using the application is 4.6 million people.

**Types of services provided in the "SOLIQ" application**



The mobile application was included in the TOP 10 most downloaded applications, TOP 5 most popular applications in the Financial Services category

In the tax application, for the convenience of individual taxpayers, you can obtain information about the following types of taxes and make payments:



- property tax for individuals.

- land tax for individuals.

- income tax on the income of individuals from the rental of property.

- social tax for self-employed persons based on the declaration of total annual income.

- penalty.

Before making payment, the owner of the property (land) must undergo authorization through FACEID indicating PINFL. The system automatically reflects the presence of debt or its absence. After payment, all receipts are saved in the "History of Paid Taxes" section.

In conclusion, it should be said that in recent years a number of works have been carried out to lift the population out of poverty and reduce the number of unemployed. Of course, the work being done will show its results for the people and the state. The country's economy and the standard of living of the population will improve. To put an end to the difficulties in the process of performing these works, digitalization of each area is underway. Including the tax system. Currently, our citizens can register online in tax systems, pay a number of types of taxes, obtain salary information, register as a self-employed citizen and receive cashback for various purchases.

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