

Yashil IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

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- 08.00.01 Iqtisodiyot nazariyasi
- 08.00.02 Makroiqtisodiyot
- 08.00.03 Sanoat iqtisodiyoti
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WAYS TO USE THE EXPERIENCE OF FOREIGN COUNTRIES IN CREATING A BENEFICIAL BUSINESS ENVIRONMENT FOR ENTREPRENEURSHIP AND IMPROVING TAXATION

Mukhlisa Ikramova

Abstract: This research paper examines the potential of leveraging foreign country experiences to devise strategies that facilitate the growth of a conducive business environment for entrepreneurship and improved taxation. The objective is to understand how governments, policymakers, and business leaders can learn from successful international approaches and implement similar models effectively. Through a comprehensive analysis of key indicators, case studies, and expert literature, this paper aims to provide insightful recommendations for creating a favorable ecosystem that encourages entrepreneurship and bolsters tax structure.

Key words: International best practices, tax optimization, entrepreneurship support, innovation ecosystems, tax incentives, stimulating economic growth, taxation reform.

Annotatsiya: Ushbu tadqiqot ishida tadbirkorlik uchun qulay ishbilarmonlik muhitini o'stirish va soliqqa tortishni yaxshilashga yordam beradigan strategiyalarni ishlab chiqish uchun xorijiy mamlakatlar tajribasidan foydalanish imkoniyatlari ko'rib chiqiladi. Maqsad hukumatlar, siyosatchilar va biznes rahbarlari muvaffaqiyatli xalqaro yondashuvlardan qanday saboq olishlari va shunga o'xshash modellarni samarali amalga oshirishlari mumkinligini tushunishdir. Asosiy ko'rsatkichlar, amaliy tadqiqotlar va ekspert adabiyotlarini har tomonlama tahlil qilish orqali ushbu maqola tadbirkorlikni rag'batlantiradigan va soliq tuzilmasini mustahkamlaydigan qulay ekotizimni yaratish bo'yicha chuqur tavsiyalar berishga qaratilgan.

Kalit so'zlar: ilg'or xalqaro tajribalar, soliqlarni optimallashtirish, tadbirkorlikni qo'llab-quvvatlash, innovatsion ekotizimlar, soliq imtiyozlari, iqtisodiy o'sishni rag'batlantirish, soliq islohoti.

Аннотация: В данной исследовательской работе рассматривается потенциал использования опыта зарубежных стран для разработки стратегий, которые способствуют созданию благоприятной деловой среды для предпринимательства и улучшению налогообложения. Цель состоит в том, чтобы понять, как правительства, политики и лидеры бизнеса могут извлечь уроки из успешных международных подходов и эффективно внедрять аналогичные модели. Благодаря всестороннему анализу ключевых показателей, тематических исследований и экспертной литературы, этот документ призван предоставить содержательные рекомендации по созданию благоприятной экосистемы, которая поощряет предпринимательство и укрепляет налоговую структуру.

Ключевые слова: лучшие международные практики, налоговая оптимизация, поддержка предпринимательства, инновационные экосистемы, налоговые льготы, стимулирование экономического роста, налоговая реформа.

1. INTRODUCTION

Entrepreneurship and taxation are two interconnected aspects of any thriving economy. While entrepreneurship fuels innovation, job creation, and economic growth, taxation serves as a means to finance public services and infrastructure. The tax system plays a crucial role in promoting and supporting entrepreneurship by providing necessary resources for government initiatives, while also creating a level playing field for all participants in the business world. Understanding the importance of entrepreneurship and tax systems is vital for aspiring entrepreneurs and policymakers alike, as it can determine the success of businesses and the overall economic landscape. The tax system of Uzbekistan needs to be improved in order to create a better environment for entrepreneurs. In this article, we will use the experience of foreign countries in order to offer better tax policies for business enterprises.



2. LITERATURE REVIEW

As stated by Kuzieva (2019) one of the key factors that influenced the dynamic development of small business and private entrepreneurship is the introduction of a simplified taxation system and a gradual easing of the tax burden. Thus, over the last ten years, the rate of a single tax payment, paid by micro firms and small enterprises has been reduced from 13% to 4%. At the same time the reduction has not had a negative impact on revenue collection ^[1].

Kuzieva's statements are supported by Tursunova (2020) where she states the facts that the taxation policy of the state is a stimulating factor in the development of small business. The essence of tax policy is a phased reduction of marginal tax rates and a decrease in the progressivity of taxation with a fairly narrow tax base and a wide scope of tax benefits ^[2].

In addition, Tuychiev (2023) makes an emphasize on the improvement of the institutional framework for determining the taxation regime of small and medium-sized businesses is of topical importance ^[3].

The study guide of Khaitov, Yuldasheva, Boboev and Mukhsinov (2020) dedicated to tax system and private business in Uzbekistan highlights a close connection between entrepreneurship and tax system. They are sure that entrepreneurship is a very important for the development of society and economy. Entrepreneurship is the main pillar of our economy and entrepreneurs are the creators of prosperity and abundance of our society. At the present moment, a number of decrees and regulations open wide opportunities for entrepreneurs and simplify their activities, especially in tax policy ^[4].

It is worth mentioning the work of Tukhsanov (2020) where he says that in order to develop the taxation of business entities in the national economy of Uzbekistan, it is necessary not to repeat mistakes in exchange for knowledge of foreign experience, to effectively use the experience accumulated over centuries in the countries of the world ^[5].

Study of Foreign Experience:

Gasieva and Kaytmazov (2019) say that for today, one of the priorities of economic policy is the reform of the country's tax system by using foreign experience, ensuring not only the expansion of tax sources and revenues of budgets at all levels, but also stimulating the development of socially important subjects of the economy, including small and medium-sized businesses ^[6].

Experience and Best Practices:

In findings of Braunerhjelm, Eklund and Thulin (2019) support the idea that tax simplification is one way to encourage entrepreneurship, without any reduction in tax revenues ^[7].

Example for another good practice suggested by Terkper (2003) where in the long term, the goals of raising revenue and implementing tax laws fairly, effectively, and efficiently can only be achieved through complementary LTU (large taxpayer unit) and SMT (small and medium-size taxpayers) programs ^[8].

Challenges and Obstacles:

Research conducted by Engelschalk (2003) states the small businesses generally continue to view the tax system as a key obstacle to business development and the overall tax burden as too high. This may partly be due to the fact that simplified regimes in many cases have been introduced in lieu of income tax only, so that the business operator continues to be confronted with a large number of tax obligations and high compliance costs ^[9].

2.1. Research Methodology

A comparative and qualitative analysis approaches, sampling and data collection are used to examine the experiences of foreign countries in creating favorable business environments and improving taxation. Data is gathered from academic journals, government reports, policy documents and expert interviews. Moreover, representative case studies from countries with successful entrepreneurship ecosystems and innovative taxation policies have been conducted.

3. ANALYSIS AND RESULTS

The Republic of Uzbekistan is actively studying the experience of various countries to improve the efficiency of the tax policy for entrepreneurs. Particularly, Uzbekistan's Five-Area Development Strategy for 2017-2021 where two of the priority areas of economic development and liberalization dedicated to creating a favorable business environment for the development of small businesses and private entrepreneurship, strict suppression of unlawful interference of state, regulatory and law enforcement authorities into the activities of business entities and maintaining policies of reducing tax burden and tax system simplification, improving tax administration and expanding the incentive measures ^[10].



3.1. Present Problems of Entrepreneurship and Taxation System

There are several problems that exist in taxing entrepreneurship in Uzbekistan:

- **Informal economy:** Uzbekistan has a significant informal economy, where businesses operate outside the formal tax system. This is mainly due to the burdensome tax regulations and high tax rates. The existence of a large informal economy leads to unfair competition and loss of tax revenue for the government.
- **Lack of tax incentives:** There is a lack of tax incentives and exemptions for entrepreneurs and startups in Uzbekistan. Such incentives can help to foster entrepreneurship, encourage innovation, and drive economic growth.
- **Corruption and tax evasion:** Corruption is a persistent issue in Uzbekistan, and it affects the taxation system as well. Tax officials may engage in bribery and illicit practices, allowing businesses to evade taxes or underreport their income.
- **Limited access to finance and support:** Entrepreneurs in Uzbekistan often face challenges in accessing finance, which can hinder their growth and development. Additionally, there is a lack of government support programs and initiatives to assist entrepreneurs with tax compliance and business development.

3.2. Implemented Reforms for Better Taxing Entrepreneurial Activities

In recent years, Uzbekistan has implemented several reforms to promote entrepreneurial activities and improve the tax system in order to boost its economy. Some of these reforms are:

- **Liberalization of the business environment:** Uzbekistan has simplified the process of starting a business by reducing administrative barriers and streamlining the registration process. The time required to start a business has been significantly reduced, making it easier for entrepreneurs to establish new ventures.
- **Reduction of tax rates:** The government has reduced the corporate income tax rate from 22% to 7.5% for enterprises engaged in priority sectors, such as agriculture, tourism, information technology, and manufacturing. The standard corporate income tax rate for other sectors is set at 15%.
- **Simplified tax administration:** The tax administration process has been simplified to make it easier for entrepreneurs to comply with tax obligations. The government has introduced an electronic tax system that allows businesses to submit tax returns and payments online.
- **Incentives for small businesses:** To support small business development, the government has introduced various tax incentives, including reduced tax rates, simplified registration procedures, and exemptions from certain taxes.
- **Double tax treaties:** Uzbekistan has signed double tax treaties with several countries to prevent double taxation and promote cross-border investments. These treaties provide tax relief for businesses operating internationally.
- **Tax amnesty program:** In 2019, the government implemented a tax amnesty program, allowing businesses to voluntarily disclose previously undeclared income and assets without penalty. This program aimed to legalize shadow economy activities and bring them into the formal sector.
- **Taxation of e-commerce:** In 2020, the government implemented new tax regulations for e-commerce businesses. Online retailers are now required to register with tax authorities and pay taxes on their transactions.
- **Tax incentives for foreign investors:** The government has introduced a range of tax incentives for foreign investors, including tax holidays, reduced tax rates on profits, and exemptions from customs duties ^[11].

4. RECOMMENDATIONS TO IMPROVE TAXATION FOR ENTREPRENEURS

With a help of research tools here are key recommendations to create a better taxing environment for entrepreneurs based on successful practices from particular countries:

- **Startup Tax Credits:** Follow the example of countries like Canada or Singapore by offering tax credits or incentives specifically targeted at startups. These incentives can include deductions for R&D (research and development) expenses, investment tax credits, or tax holidays for newly established businesses, stimulating innovation and entrepreneurship ^[12].
- **Digital Taxation:** Embrace digital taxation practices to streamline tax administration and reduce compliance burdens for entrepreneurs. Implementing online tax filing platforms, electronic invoicing systems, and digital payment methods, as seen in countries like South Korea or Denmark, can enhance efficiency and transparency in tax collection ^[13].



- **Patent Box Regimes:** Implement patent box regimes like those in the Netherlands or Switzerland, offering reduced tax rates on income derived from intellectual property (IP) assets. This can incentivize entrepreneurship in high-tech industries and foster innovation-driven economic growth ^[14].
- **Green Tax Incentives:** Introduce tax incentives for environmentally sustainable businesses and green initiatives, modeled after schemes in countries like Sweden or Germany. Such incentives can promote eco-friendly entrepreneurship and contribute to sustainable development goals ^[15].
- **Advance Ruling Mechanisms:** Establish advance ruling mechanisms similar to those in countries like Singapore or Switzerland, allowing entrepreneurs to seek clarity on tax treatment for specific transactions or business activities in advance. This can reduce uncertainty and compliance costs for businesses ^[16].

Based on information above, an attempt was made to analyze how foreign experience may impact on entrepreneurial and tax environments.

Table 1: SWOT Analysis of using foreign practices to improve taxation for businessmen in Uzbekistan

Strengths	Weaknesses
-Access to Best Practices -Potential for Innovation -Enhanced Competitiveness -Learning Opportunities	-Cultural and Institutional Differences -Resource Constraints -Resistance to Change
Opportunities	Threats
-Policy Innovation -International Collaboration -Attracting Foreign Investment	-Political and Regulatory Risks -Dependency on External Factors -Resistance from Domestic Interests

Source: the table was compiled by author on the basis of the materials studied.

Strengths:

- **Access to Best Practices:** Leveraging foreign practices provides access to proven strategies and approaches adopted by successful economies, potentially offering valuable insights for improving taxation systems in Uzbekistan.
- **Potential for Innovation:** Exposure to foreign practices can stimulate innovation and creativity in tax policy design and implementation.
- **Enhanced Competitiveness:** Implementing best practices from foreign countries can enhance the competitiveness of Uzbekistan's business environment, attracting investment and fostering economic growth.
- **Learning Opportunities:** Collaboration with international experts and institutions facilitates knowledge transfer and capacity building, empowering local policymakers and tax authorities to address challenges more effectively.

Weaknesses:

- **Cultural and Institutional Differences:** Foreign practices may not directly translate to Uzbekistan context due to differences in culture, legal systems, and institutional frameworks.
- **Resource Constraints:** Implementing foreign practices may require significant financial and human resources for training, technology adoption, and institutional reforms.
- **Resistance to Change:** Stakeholders may resist the adoption of foreign practices due to concerns about loss of sovereignty, cultural identity, or vested interests, hindering the implementation process.

Opportunities:

- **Policy Innovation:** Learning from foreign experiences opens up opportunities for policy innovation and experimentation, enabling Uzbekistan to develop unique solutions that address specific challenges in taxation and entrepreneurship.
- **International Collaboration:** Collaboration with foreign governments, organizations, and experts creates opportunities for partnerships, knowledge exchange, and joint initiatives.

- **Attracting Foreign Investment:** Implementing transparent and business-friendly taxation practices based on international standards can enhance Uzbekistan's attractiveness to foreign investors, spurring economic development and job creation.

Threats:

- **Political and Regulatory Risks:** Political instability, changes in government, or regulatory uncertainty may undermine the continuity and effectiveness of reforms.
- **Dependency on External Factors:** Overreliance on foreign practices without considering local context and capabilities may lead to dependency on external expertise.
- **Resistance from Domestic Interests:** Domestic stakeholders, including entrenched business interests or bureaucratic structures, may oppose reforms that threaten their privileges or disrupt existing practices, posing a significant barrier to implementation.

5. CONCLUSIONS

In conclusion, this research has explored the diverse ways in which foreign countries' experiences can be harnessed to create a beneficial business environment for entrepreneurship and improve taxation policies. Through a comparative analysis of successful practices from various countries, several key findings have emerged.

Firstly, it is evident that foreign experiences offer valuable insights into effective strategies for fostering entrepreneurship and innovation. Some countries promote startup ecosystems, facilitate access to finance, and incentivize innovation, serving as valuable models for emulation.

Secondly, in the realm of taxation, foreign practices highlight the importance of simplicity, transparency, and fairness in tax systems. Jurisdictions of some countries have implemented innovative tax policies that balance revenue generation with incentives for business growth, demonstrating the potential for reform.

However, it is essential to recognize that the applicability of foreign experiences to the local context in Uzbekistan may vary due to cultural, institutional, and economic differences. Therefore, while learning from international best practices, policymakers must carefully consider the specific needs and circumstances of the country to ensure relevance and effectiveness.

5.1. Proposals

In conclusion, the analysis of successful practices from specific countries offers valuable insights into creating a more favorable taxing environment for entrepreneurs. Drawing from examples such as Canada, Singapore, the Netherlands, and Sweden, several key recommendations emerge, such as implementing startup tax credits, akin to those in Canada and Singapore. Additionally, embracing digital taxation practices, as observed in South Korea and Denmark, can streamline tax administration, reduce compliance burdens, and enhance transparency. Moreover, adopting patent box regimes similar to those in the Netherlands and Switzerland can stimulate entrepreneurship in high-tech sectors by offering reduced tax rates on income from intellectual property assets. Furthermore, introducing green tax incentives modeled after schemes in Sweden and Germany can promote environmentally sustainable businesses, aligning with sustainable development goals. Lastly, establishing advance ruling mechanisms, as seen in Singapore and Switzerland, can provide clarity on tax treatment for specific transactions.

Incorporating these recommendations into tax policies can enhance the entrepreneurial ecosystem, foster innovation, and drive economic growth, ultimately creating a more conducive environment for businesses to thrive.

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