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A tax collector is an assistant to an entrepreneur

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Abstract: The slogan "Taxman is a helper for an entrepreneur" is a new approach aimed at the development and support of entrepreneurship in the economy of Uzbekistan. The main goal of this approach is to help entrepreneurs choose tax regimes, pay taxes, submit reports and solve problems. Entrepreneurship plays an important role in the economic development of the country and the well-being of the society. Entrepreneurs create new jobs, foster innovation and stimulate economic growth. At the same time, the relationship between the taxman and the businessman is very important. This article talks about how a tax accountant can be an assistant to an entrepreneur.

Keywords: Tax, entrepreneur, economic, innovation, finance, labor, profit, enterprise, export, market, land, bank, product, business, project, export potential, investment, competition

Introduction

Entrepreneurship - it is a type of economic activity, in which individuals or teams combine their resources (finance, labor, time, etc.) for the purpose of making a profit, and are engaged in the production and sale of goods or services. Entrepreneurship is related to the result of mental activity, which later takes the materialized form of business. It is based on the innovative behavior of business entities. The main goal of entrepreneurship is to make a profit, but this process also has a great impact on social and economic development. [1]

[1] D.S.Qosimova "Kichik biznes va xususiy tadbirkorlik" darslik. Toshkent 2020

The most frequently mentioned words by the President of the Republic of Uzbekistan Shavkat Mirziyoyev in his speech at the fourth open dialogue with entrepreneurs are "entrepreneur", "enterprise", "service", "export", "market", "land", "bank"., "product", "business", "project", "area" and "system". According to the analysis of the experts of the Center for Economic Research and Reforms, these words emphasize the urgency of the discussed issues and the need for a comprehensive approach to solving them in order to stimulate economic growth and improve the business environment. [2] [2]<https://daryo.uz/2024/08/21/shavkat-mirziyoyev-tadbirkorlar-bilan-uchrashuvda>

Discussion and results:



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Entrepreneurs have been a great force in the development of any society. Our dear Motherland - Entrepreneurs are the ones who make the biggest contribution to reforms in the way of economic development, job creation, reduction of poverty, improvement of neighborhoods in Uzbekistan! Your efforts in successfully implementing new and promising projects, increasing the economic power and export potential of our country are commendable. I express my special gratitude to our honest and disciplined businessmen, who have shown their modern knowledge and experience and have been working in the field of investment attraction, production, service, and retail trade in a timely and correct manner. The state tax service authorities are using all their capabilities to ensure transparent business, equal competition and an attractive investment environment in the market for you. I always appreciate your diligence and honest work in mastering the innovations applied to tax administration. [3]

Chairman of the Tax Committee of Uzbekistan Sherzod Kudbiyev [3]
<https://www.facebook.com/kudbiyev>

Declaring this August 20 as the Day of Entrepreneurs at the initiative of our country's president also means high attention to entrepreneurs. Entrepreneurship is not a simple type of business, but it includes such features:

1. Innovative approach: Entrepreneurs satisfy the needs of society, that is, market demand, by creating new ideas, various products or services.
2. Correct risk assessment: There are many risks in business activities. Entrepreneurs can assess and manage economic and financial risks arising during their activities.
3. Effective use of resources: Entrepreneurs can use production resources in an alternative way.



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4. Having an expected result: An entrepreneur contributes to a positive impact on society, job creation and economic development while making a profit.
5. Demonstrating his modern knowledge and experience: The entrepreneur can demonstrate his knowledge and experience to attract investments, to operate in the field of production, service and trade. The development of entrepreneurship is the development of the country. A number of initiatives aimed at the development of entrepreneurship are being implemented in Uzbekistan. Introduction of the "Taxman - a close assistant for the entrepreneur" system, that is, such new approaches are introduced to help entrepreneurs choose tax regimes, fill out reports and solve other problems. This system is an important step aimed at supporting and developing the activities of business entities.

Since entrepreneurship is the heart of the economy, the main economic operator that contributes to economic development, one of the important factors of success for entrepreneurs is the correct and effective relationship with the tax system. Compliance with tax legislation, correct calculation and timely payment of taxes is an integral part of the daily activities of entrepreneurs. In these processes, tax accountants play a big role, because they are not only supervisors, but also reliable assistants for entrepreneurs.

Tax collectors, as representatives of the state, are not only responsible for ensuring the correct collection of taxes, but also for businessmen to comply with tax laws, to be aware of taxes and to help them with their tax-related issues. Effective cooperation between entrepreneurs and tax authorities is an important factor for achieving economic stability and improving the business environment.

Assistance of the taxman to the entrepreneur:

- tax accountants advise entrepreneurs on tax issues and help them calculate and pay taxes correctly. Through this, entrepreneurs can reduce tax errors and optimize the tax burden;
- tax officials can familiarize entrepreneurs with tax laws and regulations. This is a great benefit for entrepreneurs as they increase their tax knowledge;
- the state can provide entrepreneurs with reliefs and benefits from various taxes. Tax officials inform entrepreneurs about these benefits and reliefs and explain how to use them;
- nowadays many countries have introduced electronic tax systems. Tax officers teach entrepreneurs how to use these systems and help them pay taxes electronically and submit reports.

According to the decision of the President of January 23, 2024 No. PQ-39, from February 1, 2024, "Stability rating of business entities" was introduced. [4]

[4] <https://lex.uz/uz/docs/-6773342>

The automatic (online) formation of rating results on the electronic platform "Entrepreneurs' stability rating" of the Tax Committee has opened wide opportunities for the entrepreneur.

Conclusion

Cooperation between the taxman and the entrepreneur is important for the sustainable development of the country's economy. The taxman is an assistant to entrepreneurs and plays an important role in improving the business environment by improving their tax knowledge, helping



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them to pay taxes correctly and on time, and to use the tax preferences set by the state. plays Therefore, the state should create the necessary conditions to ensure effective cooperation between tax collectors and entrepreneurs.

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- [1] D.S.Qosimova “Kichik biznes va xususiy tadbirkorlik” darslik. Toshkent 2020
- [2]<https://daryo.uz/2024/08/21/shavkat-mirziyoyev-tadbirkorlar-bilan-uchrashuvda>
- [3] <https://www.facebook.com/kudbiyev>
- [4] <https://lex.uz/uz/docs/-6773342>