



DOI: **10.5958/2249-7137.2021.02009.7**

WAYS TO REGULATE THE EFFECTIVE USE OF TAX BENEFITS BY TYPE OF TAX

Ernazarov N.E*

*Assistant,
Department of Finance,
Samarkand Institute of Economics and Services,
UZBEKISTAN

ABSTRACT

This article analyzes the impact of tax exemptions on the financial performance of the taxpayer, the inefficient and targeted tax clerk, and the protection of management's rights. . scientific conclusions and recommendations on the introduction of amendments and additions to the relevant articles of the Tax Code, including heels.

KEYWORDS: *Taxes, Privileges, Control, Income, Efficiency, Property Tax, Land Tax, Profit Tax, Budget, Preference, Local Budget.*

REFERENCES:

1. Tax Code of the Republic of Uzbekistan.- Tashkent: Gafur Gulom Publishing House, 2020. - 640 p.
2. Address of the President of the Republic of Uzbekistan Sh. Mirziyoyev to the Oliy Majlis. December 28, 2018. - www.uza.uz.
3. Decree of the President of the Republic of Uzbekistan No. PF-4947 of February 7, 2017 "On the Action Strategy for the further development of the Republic of Uzbekistan."
4. Aronov A.V., Kashin V.A. Nalogi i nalogooblojenie: Uchebnoe posobie – M .: Magistr. 2007 - 52 p.
5. Nezamaykin V.N., Yurzinova I.L. Nalogooblojenie yuridicheskix i fizicheskix lits. - M .: Exam. 2004- p. 44;
6. Malikov T. Current issues of taxation. T.: 2000. p.76.

7. Jo'raev A., Toshmatov Sh., Abdurahmonov O. Taxes and taxation. Study guide. T .: NORMA. 2009. p.184.
8. O'rmonov J.J. Issues of improving the regulation of business through the tax mechanism. Author's abstract of the dissertation of the doctor of economic sciences (DSc). 2018.
9. <http://www.mf.uz> - Website of the Ministry of Finance of the Republic of Uzbekistan
10. <https://kun.uz/news/2019/12/10/deputies-accepted-the-tax-code-for-the-new-edition>.