

The Activities of Economic Entities of Increasing the Implementation of Tax Planning Issues

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Abstract. *This article highlights the theoretical aspect of the implementation of measures in the tax planning activity of economic entities and to date, set out the idea of research for the efficient organization of measures on tax planning in their activities*

Key words: planning of tax, enterprise accounting policy, tax cuts, tax burden, and tax efficiency.
JEL: H21, H23, H25.

During the activity of business entities in the process of formation of an innovative economy, compared to the years of the implementation of tax planning in the next report on the implementation of financial planning and they pay taxes and other obligatory payments volume, taking into account the requirements of the terms and conditions of payment of taxes is important to make financial decisions. If we look at the practice of the world, the implementation of tax planning measures macro and micro level (1-Figure). The main objective of the macro level of implementation

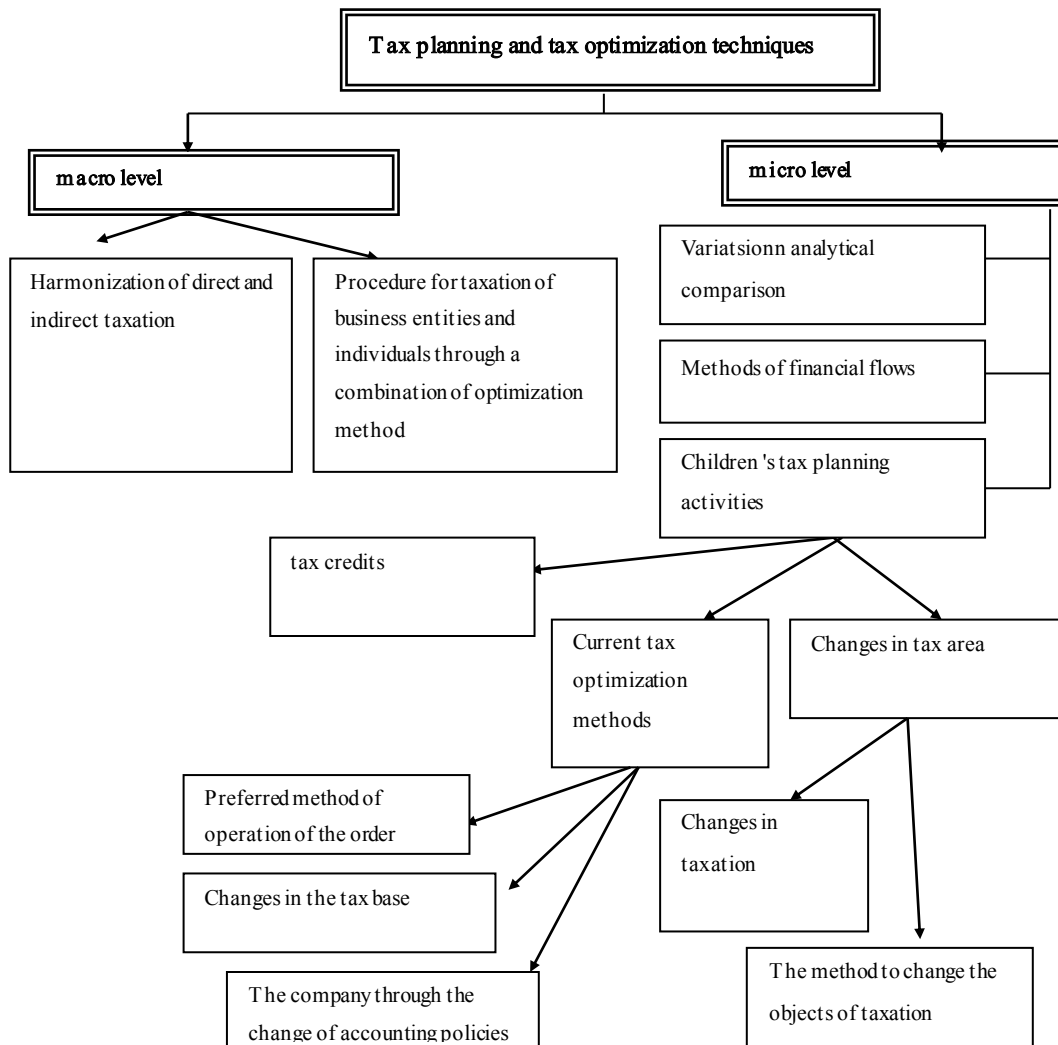
of tax planning measures to ensure the continuous growth of incomes of the state budget, as well as the achievement of this goal the issue of harmonizing the interests of all segments of the population, whereas the activities of entities that micro level basis of the implementation of tax planning measures to achieve tax efficiency.

That the enterprises of the innovative economy through effective tax planning measures can ensure the achievement of the basic conditions for tax efficiency. In particular, tax planning events are part of the financial planning process, and their direct and indirect taxes paid by the company based on the specific

activity or performance of a contract based on the terms of a conditional through the implementation of the accounting books. It should be noted that the financial economic activity subject to any of their activities

during the implementation of tax planning. At the same time, only that which is important to the implementation stage of the economic activity is desirable to be carried out before the execution of the operation.

Figure -1.



The main purpose of tax planning activities of the company's strategic objectives, namely to reduce

the level of tax burden they are legitimate ways to achieve, and they are required to be carried out by the optimization of the amount of the

proposed expenditure. For example, business tax package to reduce the level of existing preferential tax regime may be achieved through the reduction. However, in this process, where existing financial measures for the use of tax incentives, taking into account the characteristics of the organizational and accounting organization of ensuring the continuity of their essential. Our tax planning methodology in studying the activity of economic entities, the basic principles of its analysis it will be possible to achieve the goals. This is based on the principles of our view of the following:

At First, the current tax, finance, accounting, regulatory and legal disparities between the legislation regarding the establishment and effective use. Because the cases may be due to the inconsistency between the provisions of the legislation to resolve the issue at the expense of the taxpayer. In particular, in this case Article 11 of the Tax Code of the

Republic of Uzbekistan, at the presumption that the taxpayer is the truth, if the tax legislation can not be overcome contradictions and ambiguities occur in this case, the issue should be interpreted in favor of the taxpayer ¹.

Second, the activities of economic entities indicators of the amount of tax efficiency and profit, which is achieved through a complex calculation, must be analyzed. This is mainly carried out by the undertaking every transaction taxation in terms of the potential tax liabilities and it is necessary to optimize the taxation point of view of the. For example, the main tool for enterprises to achieve further increase its production capacity through the acquisition, along with the purchased assets by the amount of depreciation calculated by the amount equal to the size of the production of goods (work, services) costs, on the other hand, the income tax increase third-party database to

¹ Tax Code of the Republic of Uzbekistan. "The laws of the Republic of Uzbekistan", 2007, 52 (I) II.

reduce this amount, the amount of property tax paid by an amount equal to the amount will increase. For this reason, the company implemented or planned to be implemented in any economic transaction tax planning activities shall be taken into account to ensure the implementation of this operational financial performance analysis is desirable.

Third, During the activity of economic entities carried out in order to achieve tax efficiency of tax planning measures to ensure the confidentiality of the content is important. As a result of the successful implementation of tax planning activities reached tax efficiency, will lead to negative results can also provide possibilities exist. Because of these measures by other companies as a result of the development of the public through the implementation of halothane may be subject to liability.

Fourth, The enterprises in the process of implementation of tax

planning accounting, banking law, civil and tax law to provide a combination of each is important to take into account the implementation of their activities. This is the day of the applicable legislation is very important, if we take into account the unique aspects of the accounting and reporting in accordance with the amount of profit tax occurs caused by the difference between the size of the amount of the benefit can be recognized. This is exactly the result of tax optimization and tax planning measures be taken into account in the process of reducing the level of the tax burden which may serve to prevent offenses.

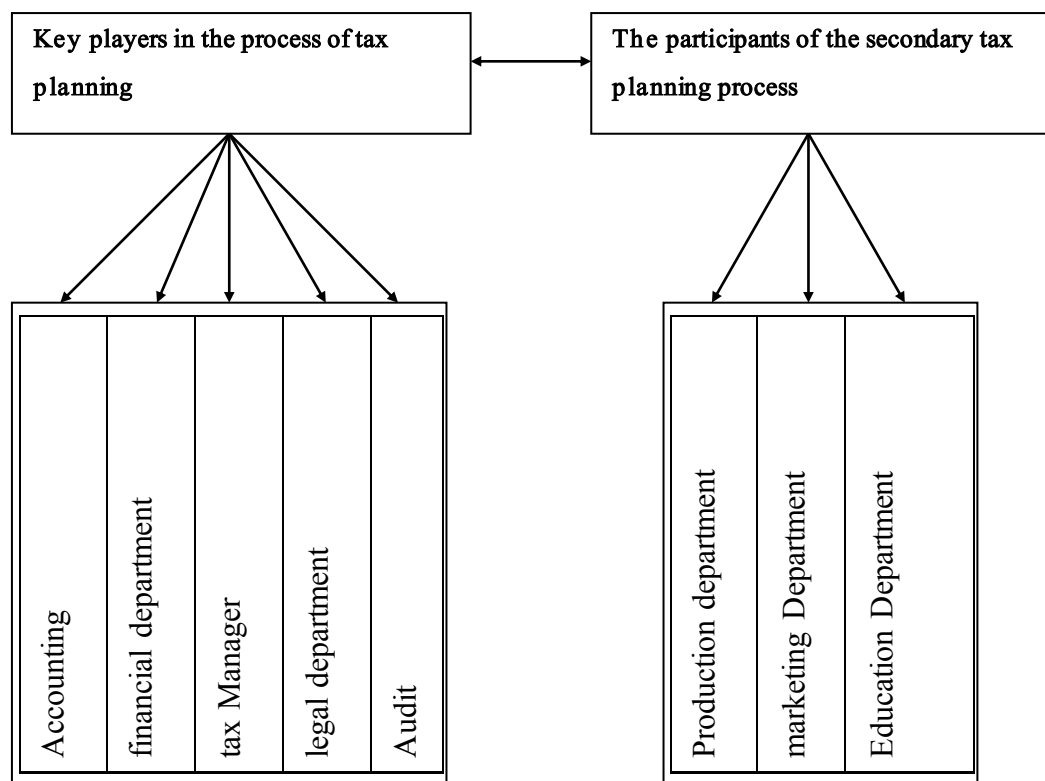
Fifth, through the implementation of tax planning and financial decision-making process is important to take into account the political factors. The importance of the implementation of this principle can be seen on the following, in particular, the national economy today, the network carried out a

number of measures to stimulate the activities of enterprises operating in these regions, the development of the economies of certain regions in relation to a preferential tax regime or operating in a variety of areas branches, subsidiary of taxation of transactions between economic point of view the special operation is

necessary to see that. **Sixth**, the implementation of tax planning for each event legality principle, the introduction of tax optimization schemes in practice is important to ensure that the principle of legality. Also, in each direction on the Golden determine the policy and it is advisable to follow.

Figure 2.

Taxes on the business activities of the description of the participants in the planning process (2)



In addition, the number and quantitative continuity including those reflected in the accounting documents to ensure compliance with the original documents, contracts and other documents related to the counterparties is necessary to ensure the continuity of the indicators. Otherwise, this may result in future negative phenomena.

In addition, the business activity tax planning is important to the efficient organization of the activities of the participants in the process (Figure 2). For the next reporting period by the financial decisions taken in each half, taking into account the rules and business processes in order to receive it. At the same time formed as a result of an operation carried out in each section requires a coordinated analysis of mutual obligations.

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