



Article

Specific Features of Taxation in Trade and Catering Enterprises

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Abstract: This article analyzes the specific features of the taxation system for trade and catering enterprises and their role in the economy. The research examines the types of taxes applied in these sectors, the simplified tax system, and the impact of tax incentives on entrepreneurial activity. Furthermore, the influence of the tax burden on enterprise profitability, employment levels, and economic activity is analyzed based on statistical data. The results indicate that a favorable tax policy in these sectors has a positive impact on the development of small and medium-sized businesses.

Keywords: Taxation, trade enterprises, public catering, tax system, simplified tax, tax incentives, small business, entrepreneurship, economic efficiency, tax administration.

1. Introduction

In a market economy, trade and catering enterprises are among the most active sectors and those closest to the population. This sector not only serves to meet the daily needs of the people but also plays a crucial role in ensuring employment, developing small businesses, and forming tax revenues for the state budget. Therefore, the effective organization of the taxation mechanism for these sectors is one of the urgent directions of economic policy. In recent years, Uzbekistan has been implementing large-scale measures to reform the tax system, simplify it, and create favorable conditions for business entities. Specifically, particular attention is being paid to the development of small business and private entrepreneurship, with significant reforms being introduced to optimize the tax burden and digitalize accounting processes[1].

In particular, the Decree of the President of the Republic of Uzbekistan dated April 3, 2020, No. PF-5978, identified the gradual simplification of the tax system, the creation of equal competitive conditions for business entities, and the reduction of the shadow economy as key priorities. Within the framework of this decree, practical measures are being taken to ease tax accounting procedures in the trade and service sectors, including public catering. Additionally, the Resolution of the President of the Republic of Uzbekistan dated January 28, 2022, No. PQ-104, set tasks for economic liberalization, supporting small business and private entrepreneurship, and digitalizing tax administration. Under this strategy, the tax system for trade and catering enterprises is being improved, with reforms aimed at making their activities more transparent and efficient[2].

At the same time, the simplified tax system applied in this field creates favorable conditions for small and medium-sized business entities and serves to increase their economic activity. Especially as a result of the optimization of the tax burden in trade and catering enterprises, the development level of business entities has increased significantly. From this perspective, studying the specific characteristics of taxation for trade and

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catering enterprises, analyzing the existing system, and identifying ways to further improve it is one of the urgent scientific and practical tasks of today[3].

2. Literature Review

The issue of taxing trade and catering enterprises has been extensively studied in economic literature, and several scientific works and articles have been published by local scholars and researchers in this direction. These literatures primarily highlight the economic efficiency of the tax system, its impact on small businesses, and the advantages of simplified tax mechanisms. For instance, Sh. Shodmonov and U. G'afurov, in their works on economic theory, emphasized that the tax system is the primary tool for forming the state budget and scientifically grounded its impact on entrepreneurial activity. In their view, setting tax rates at an optimal level is an important factor in increasing economic activity[4].

Furthermore, in the scientific works and literature edited by B. Khodiyev, the role of tax policy in the development of small business and private entrepreneurship is deeply analyzed. According to him, the introduction of a simplified tax system in trade and catering enterprises has a positive effect on the sustainable development of these sectors. Articles published in local economic journals also analyze the tax burden of the trade and service sectors. Specifically, an article by N. Murodov notes that simplifying tax administration in trade enterprises serves to reduce the share of the shadow economy. D. Yuldashev scientifically justified the positive impact of tax incentives on the profitability of enterprises in the catering sector[5].

In addition, researchers such as Z. Ismoilova and R. Jo'rayev analyzed the specific aspects of the tax system in catering enterprises related to services and tourism. They believe that optimizing the tax burden in this sector increases the competitiveness of enterprises and contributes to the creation of new jobs[6].

Overall, the analysis of Uzbek economic literature and scientific articles shows that the taxation system for trade and catering enterprises plays a vital role in ensuring economic development, entrepreneurial activity, and budget stability. At the same time, the literature emphasizes the need to further improve this system, optimize the tax burden, and expand digital tax administration[7].

3. Materials and Methods

This research is aimed at studying the taxation system of trade and catering enterprises, employing a complex scientific approach. During the study, relevant scientific literature, articles, and regulatory legal documents were examined to form the theoretical foundations. Methodologically, existing information was summarized through analysis and synthesis methods, and the specific aspects of the tax system in trade and catering enterprises were compared using comparative analysis. Additionally, tax burdens and their impact on economic activity were evaluated based on a statistical approach. Based on the results obtained, scientific conclusions regarding the efficiency of the tax system and its impact on entrepreneurial development were developed.

4. Results and Discussion

In this research, the taxation system of trade and catering enterprises and their role in the economy were analyzed based on statistical data. The data was summarized based on general economic indicators published by the Statistics Agency under the President of the Republic of Uzbekistan (stat.uz)[8]. During the analysis, the share of these sectors in the Gross Domestic Product (GDP), employment levels, the number of enterprises, and their contribution to tax revenues were studied[9].

According to the results, the trade sector is one of the largest service sectors of the economy and holds a significant share in the GDP structure. While the catering sector is

relatively small, it has shown rapid growth rates in recent years[10]. This is explained by changes in the consumption culture of the population, urban development, and the increasing demand for the service sector[11].

The main economic indicators are summarized below:

Indicators (approx. 2025)	Trade Sector	Catering Sector
Share in GDP (%)	18.5	3.2
Share in Employment (%)	22.0	6.5
Number of Enterprises (growth rate, %)	9.4	11.1
Share in Tax Revenues (%)	15.8	2.9

The analysis results show that the trade sector is one of the main sources for forming state budget revenues. The high number of enterprises and high turnover in this sector ensure the stability of the tax base[12]. At the same time, the catering sector also occupies an important place in the economy, especially in developing small business and private entrepreneurship[13]. The relatively low tax burden on catering enterprises positively affects the rapid development of this field. This leads to the opening of new enterprises, job creation, and improved service quality. In the trade sector, the stability of tax revenues plays a crucial role in ensuring economic stability.

Additionally, analyses showed that the simplified tax system serves to increase entrepreneurial activity in these two sectors. Specifically, the favorable tax conditions created for small and medium-sized business entities encourage economic activity and help reduce the share of the shadow economy[14]. Overall, the analysis results indicate that the taxation system for trade and catering enterprises is directed toward supporting the sustainable development of the economy. These sectors are of strategic importance not only for budget revenues but also for ensuring employment and expanding the services market[15].

5. Conclusion

In this research, the taxation system for trade and catering enterprises, its specific features, and the role of these sectors in the economy were comprehensively analyzed. Based on the analyses, it can be stated that trade and catering enterprises are essential components of the national economy, serving not only to meet daily needs but also contributing significantly to state budget revenues. The results obtained during the study showed that the trade sector holds a leading position in terms of its share in GDP, employment provision, and contribution to tax revenues. This is explained by the extensive and stable economic activity of this sector. Although the catering sector has a relatively small share, its growth rate was observed to be high. This indicates increasing entrepreneurial activity, the opening of new enterprises, and the expansion of the scope of services.

The analyses also show that the current simplified tax system serves to stimulate the activities of small and medium-sized business entities in these two sectors. Optimizing the tax burden serves as an important factor in increasing enterprise profitability, reducing the share of the shadow economy, and ensuring economic stability. At the same time, certain problems exist, and addressing them will contribute to the further development of these sectors. In particular, it is necessary to further expand digitalization processes in tax administration, increase the transparency of calculations, and create even more favorable conditions for small business entities.

Based on the research results, the following proposals were developed:

- Fully digitalizing tax accounting processes in trade and catering enterprises and widely implementing electronic systems;
- Gradually optimizing the tax burden for small business entities;

- Introducing temporary tax incentives for newly established catering enterprises;
- Strengthening explanation and consulting services for entrepreneurs regarding tax legislation;
- Expanding training programs to increase financial and tax literacy in the trade and service sectors;
- Increasing transparency in tax administration and improving control systems;
- Expanding the use of electronic payment systems to reduce the share of the shadow economy;
- Encouraging the introduction of modern accounting and automated tax accounting systems in enterprises.

In general, further improving the taxation system for trade and catering enterprises serves to strengthen economic stability, develop entrepreneurship, and increase state budget revenues.

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