



Article

Differentiated Tax Approaches for Service Enterprises Implementing Green Technologies

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Abstract: This article analyzes the role and importance of differentiated tax approaches in promoting the implementation of green technologies in service enterprises. The study examines the interrelationship between tax incentives, ecological innovations, and economic efficiency based on statistical data. The results show that differentiated tax policies encourage enterprises to invest in energy-efficient and environmentally friendly technologies, contributing to economic growth and sustainable development.

Keywords: Green Technologies, Service Sector, Differentiated Tax Policy, Tax Incentives, Ecological Innovations, Energy Efficiency, Sustainable Development, Green Economy

1. Introduction

Today, environmental problems, climate change, and the rational use of resources have become urgent issues on a global scale. The service sector, as an important component of the economy, has a significant impact not only on economic growth but also on the environment. Therefore, the implementation of green technologies in service enterprises, increasing energy efficiency, and reducing waste are among the key priorities. In this regard, government policy-especially the use of tax mechanisms as an incentive tool-plays a crucial role. Differentiated tax approaches, meaning the application of various tax benefits, reductions, and preferences based on environmental performance, are effective instruments for encouraging enterprises to adopt green technologies[1].

In the Republic of Uzbekistan, several important regulatory and legal documents have been adopted to ensure environmental sustainability and accelerate the transition to a green economy. In particular, PQ-4477-"On approval of the Strategy for the transition of the Republic of Uzbekistan to a 'green economy' for 2019-2030"-defines the main directions of environmental policy development in the country[2].

Additionally, within the framework of PQ-5113, special attention has been given to the widespread introduction of innovations in the service sector and other industries, the development of energy-efficient technologies, and the increase of investment activity. These decisions create favorable conditions for the adoption of modern and environmentally friendly technologies across various sectors, including services. Furthermore, PQ-4364 establishes specific measures to improve energy efficiency, expand the use of renewable energy sources, and introduce energy-saving technologies in enterprises[3].

These policy documents highlight the need to strengthen the role of tax policy in promoting green technologies within service enterprises. In this context, the development

Citation: Haqnazarovna Y. J., and Xursand o'g'li R. O. Differentiated Tax Approaches for Service Enterprises Implementing Green Technologies. Web of Scholars: Multidimensional Research Journal 2026, 5(2), 150-154.

Received: 5th Feb 2026

Revised: 14th Mar 2026

Accepted: 12th Apr 2026

Published: 6th May 2026



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and implementation of differentiated tax approaches can contribute not only to reducing environmental problems but also to enhancing economic efficiency.

The main objective of this article is to analyze differentiated tax approaches that encourage the adoption of green technologies in service enterprises, identify their advantages and challenges, and develop practical recommendations[4].

Literature Review

The issue of implementing green technologies in the service sector and promoting them through tax mechanisms has been widely studied in recent years by Uzbek economists. Research in this area mainly focuses on the transition to a green economy, ensuring environmental sustainability, and improving tax policy. Uzbek scholar Qodirov A. emphasizes the important role of fiscal policy-particularly tax incentives-in the transition to a green economy. According to the author, reducing the tax burden for enterprises that adopt environmentally friendly technologies increases investment activity and accelerates innovation[5].

Similarly, Raximov B. analyzes how the differentiation of the tax system affects various sectors of the economy. The researcher argues that linking tax rates in the service sector to environmental performance indicators can lead to more effective outcomes. Another researcher, Tursunov X., highlights the importance of economic incentives - especially tax benefits-in improving energy efficiency and expanding the use of renewable energy sources. The author notes that a comprehensive approach is necessary to accelerate the green transformation of the service sector[6].

In addition, articles published in local scientific journals examine the relationship between innovation development and environmental sustainability in the service sector. For instance, studies in "Iqtisodiyot va innovatsion texnologiyalar ilmiy jurnali" indicate that the implementation of green technologies enhances the competitiveness of enterprises and ensures long-term economic efficiency. Likewise, publications in "O'zbekiston iqtisodiy axborotnomasi jurnali" provide scientific evidence that environmentally oriented tax policies can reduce negative environmental impacts. These studies extensively analyze mechanisms such as differentiated tax rates, environmental taxes, and tax incentives[7].

Overall, the reviewed literature shows that Uzbek researchers recognize tax policy as an important tool for promoting green technologies. However, most studies do not sufficiently examine the service sector as a separate area of analysis. Therefore, this article is particularly relevant as it focuses specifically on differentiated tax approaches in service enterprises.

2. Materials and Methods

In this study, a comprehensive methodology was applied to examine differentiated tax approaches for implementing green technologies in service enterprises. Methods such as analysis and synthesis, comparison, and a systematic approach were used throughout the research process. Regulatory and legal documents, were analyzed to assess the policy and economic environment. In addition, local and international scientific literature was reviewed, and existing practices were generalized. Statistical data analysis was conducted to identify trends in environmental indicators within the service sector. The study also incorporated elements of logical reasoning and economic modeling. Based on the findings, practical recommendations were developed.

3. Results

The level of implementation of green technologies in the service sector has been significantly increasing in recent years. This process is primarily associated with economic incentives provided by the government, especially tax benefits and preferences. The introduction of environmentally friendly technologies by enterprises has become not only

a tool for environmental protection but also a means of ensuring long-term economic efficiency[8].

At the same time, differentiated tax approaches are significantly influencing the investment decisions of service enterprises. In other words, due to reduced tax burdens and additional incentives, companies are increasingly investing in technologies aimed at energy efficiency and the rational use of resources. This contributes to the acceleration of the “green transformation” process in the economy[9].

The analysis examined the relationship between the implementation of green technologies in the service sector, the use of tax incentives, and economic efficiency based on statistical data. The table below presents the dynamics of these indicators over the years[10].

Indicators	2021	2022	2023	2024
Share of enterprises using green technologies (%)	12%	18%	26%	35%
Share of enterprises using tax incentives (%)	10%	15%	22%	30%
Energy efficiency level (%)	8%	12%	17%	24%
Growth of service sector volume (%)	5%	6.5%	8%	10%

A deeper analysis of the table shows that the share of enterprises implementing green technologies increased from 12% in 2021 to 35% in 2024, almost a threefold rise. This upward trend demonstrates the effectiveness of government incentive policies, particularly tax benefit mechanisms. Secondly, the share of enterprises benefiting from tax incentives also shows steady growth (from 10% to 30%). This indicates that differentiated tax approaches are practically attractive for business entities. In other words, companies are able to optimize their costs by complying with environmental requirements[11]. Thirdly, the increase in energy efficiency indicators (from 8% to 24%) is a direct result of the implementation of green technologies. Reduced energy consumption lowers operational costs and increases enterprise profitability[12]. From this perspective, green technologies provide not only environmental but also economic benefits. Fourthly, the growth of the service sector (from 5% to 10%) is occurring in parallel with the implementation of green technologies[13]. This indicates that environmental innovations do not limit business activity; rather, they stimulate development. Enterprises with a green image gain consumer trust and increase their competitiveness in the market[14].

In addition, there is a clear interconnection between the indicators: as tax incentives increase, the level of green technology adoption rises, which in turn improves energy efficiency and contributes to the growth of service output. Thus, differentiated tax policy creates a “chain effect,” positively influencing multiple areas of the economy. Overall, the results of the analysis show that differentiated tax approaches are an effective tool for promoting green technologies in the service sector, ensuring not only environmental sustainability but also economic growth[15].

4. Conclusion

The results of the study show that the process of introducing green technologies in service enterprises is directly linked to the state’s economic policy, especially tax mechanisms. Differentiated tax approaches-meaning the provision of tax incentives, reductions, and preferences based on environmental performance-are emerging as one of the key tools encouraging enterprises to adopt innovative and energy-efficient technologies. The analysis reveals that as the use of tax incentives increases, the share of

enterprises implementing green technologies also shows a stable upward trend. This confirms the practical effectiveness of government incentive policies. In particular, improvements in energy efficiency have helped reduce enterprise costs and strengthen their financial stability.

At the same time, green technologies are not only a tool for reducing environmental problems but also an important factor stimulating economic growth. The increase in service output and the strengthening of enterprise competitiveness are directly linked to ecological innovations, confirming that the principles of a green economy are working effectively in practice. Regulatory and legal documents adopted in the Republic of Uzbekistan, including PQ-4477 and PQ-5113, have created a strong legal and institutional framework for accelerating ecological transformation in the service sector. Overall, differentiated tax approaches contribute not only to environmental sustainability but also to improving economic efficiency in the service sector. Such approaches enhance the investment climate, strengthen innovation activity, and create a foundation for long-term sustainable economic development.

Based on the results of the study, the following recommendations are proposed:

1. Expand the system of tax incentives for service enterprises implementing green technologies and differentiate them based on clear environmental criteria.
2. Introduce additional tax credits, discounts, and accelerated depreciation benefits for enterprises adopting energy-efficient and environmentally friendly technologies.
3. Develop a digital tax policy system to monitor enterprises' environmental performance in real time.
4. Introduce a "green certification" system and link tax incentives to certified environmentally friendly enterprises.
5. Strengthen public-private partnership mechanisms to support green innovations in the service sector.
6. Increase environmental awareness among the population and entrepreneurs through educational and promotional programs on green technologies.
7. Study international best practices and adapt them to Uzbekistan's tax system to form an effective green tax policy.

Differentiated tax approaches are an important economic tool that encourages the implementation of green technologies in service enterprises. They help improve energy efficiency, reduce costs, and strengthen the competitiveness of enterprises. Overall, such policies play a significant role in ensuring environmental sustainability and economic growth.

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