

# THE ROLE OF PROJECT- BASED INSTRUCTION IN TEACHING STUDENTS IN THE SPHERE OF TAX AND TAXATION

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**Abstract:** *This article provides a brief overview of the role of project-based learning and the international experience of corporate taxation, as well as the tax reforms of our republic.*

**Key words:** *tax, budget, economy, export.*

**Annotatsiya:** *Ushbu maqola Talabalarga soliq va soliqqa tortish sohasini o'rgatishda loyiha asosidagi o'qitishning roli va korxonalarni soliqqa tortishning xalqaro tajribasini, shuningdek, respublikamiz soliq sohasida amalga oshirilayotgan islohotlar haqida qisqacha ma'lumot beradi.*

**Kalit so'zlar:** *soliq, byudjet, iqtisodiyot, eksport.*

## INTRODUCTION

In the tax system of Western countries, sharesadorlik are taxed on societies, insurance associations, industrial enterprises, cooperatives and corporations. From these taxes, the federal postal administration, the Federal Railway, the bank and the associations, housing organizations and pension funds are exempted. Currently, developed countries have similar principles of taxation of profits.

In the US, all companies are subject to profit tax. Tax rates fluctuate in the range of 15-35% due to the company's annual income. In some cases, rates can reach up to 38-39%. There are specific rules for taxation for private holding companies and enterprises in the service sector. In terms of corporate taxes, each state is widely different from each other. Non-residents are taxed at a rate of 4% in the US territory for the benefit of transport services[1].

## REFERENCES AND METHODS

The study analyzed the impact of the coronavirus on the economic

development of developed countries and the mechanisms for its elimination. At the same time, a comparative analysis of the views on the prevention of the growing global economic crisis was made[2].

Logical, historical, coherent and objective methods of scientific knowledge were widely used in the analysis of this article.

## **DISCUSSION AND RESULTS**

With benefits tax benefits in force, these benefits are also valid in the United States and serve for the development of new enterprises, the development of certain industries and charitable foundations. In the reforms of 1986, tax preferences applied to corporations are preserved, but social tax benefits are not applied to new investments[3].

In Japan, the payers of the profit tax are legal entities and individual entrepreneurs, and the proceeds of this type of tax are distributed between three budgets – federal, provincial and municipal. The rate of profit tax: to state cooperatives – 22 %, the amount of Capital-100 million rubles. higher or lower than the yen, but annual income amounted to 8 million rubles. to enterprises with higher yen – 30 %, with a capital of 100 million rubles.the annual income of less than yen is \$ 8 million. for businesses that are Yen, it is set to reach 22%.

In addition, in Japan there is a special tax rate on capital increase, which is about 10%. According to Canadian legislation profit tax receipts are distributed between federal and provincial budgets. Profit tax payers are corporations, and private companies are taxed on the basis of the income tax law on individuals. The profit tax rate is 28 %, 11% for small enterprises, 15% for preparatory enterprises. Provincial rates are valid up to 14-17 percent, according to the subject where the enterprise is located. The tax burden on corporations is 45 %<sup>1</sup>.

In this regard, it is worth noting that the tax rates, which are taken in the amount of the minimum wage equal to those obtained from individuals engaged in entrepreneurial activity without the establishment of a legal entity in the Republic, are envisaged to be carried out in a lump sum account[4].

Today, in most developed countries, the main revenue portion of the budget is taxes. Especially in Australia, Italy and the United Kingdom, mainly income tax, Social Insurance payments, indirect taxes. In the US and Japan – the tax in favor of corporations, and in Denmark and Sweden-the tax on income.

Economists abroad consider real estate tax to be one of the truthful and objective ways of complementing the revenue portion of the local budget. Russian economist scientist N.Nikolaev stressed: "real estate tax is associated with the following characteristics in the field of taxation: the performance of a specific function, the continuity of its location, (direct or indirect participation of the object of real estate in the recovery of products), the growing or stable economic value, the dependence of the value of the object on its location, the fact that the ownership[5].

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Also Russian scientist D.A.Smironov will dwell on the problems of calculating taxes on property and its recovery: highlighting the two shortcomings of taxation of property, emphasizing that it is necessary to put the price and take into account the property, and the need to solve the problems in this areaeksex further movetiradi.

According to the data presented, the share of real estate tax in the grossdomestic product of Great Britain amounted to 3,3 percent, 2,9 percent in the US, 2,7 percent in Canada, 0,1 percent in Luxembourg and the Czech Republic, 0,2 percent inAustria.

In conclusion, it should be noted that the ownership of real estate in developed countries is considered quite expensive.

We will consider the level of taxation of real estate on the example of member states of the organization for Economic Cooperation and development. In 30 member states of the organization for Economic Cooperation and development, we can see the volume of today's tax revenues, the average share of real estate taxation in gross domestic product (0,9-1,0 %) and the share in tax revenues (2,6-2,9 %).

According to data from previous rows on the share of real estate tax in total tax amounts is 10,2% in the US, 8,9% in the UK and 8,1% in Canada. The lowest figures are Luxembourg 0,2%, the Czech Republic 0,4% and Austria (0,5%). According to data from previous rows on the share of real estate tax in total tax amounts is 10,2% in the US, 8,9% in the UK and 8,1% in Canada. The lowest figures are Luxembourg 0,2%, the Czech Republic 0,4% and Austria (0,5%)<sup>4</sup>.

Real estate tax is the main source of formation of the local budget, except for Sweden, in most foreign countries.

In recent years, there has been a tendency to change the attitude to property used in production and commercial activities by introducing the progressive scale of taxation of real estate into practice, as well as by establishing stratified tax rates on properties[7].

In general, the objects of taxation are similar to each other. The main differences are the benefits in the form of tax benefits and tax benefits for investors. In order to attract the free capital of the population to the economy of their country, there are changes in the tax legislation. Therefore, the growth of tax competition among all countries and the development of the tax system can make it possible. In general, the objects of taxation are similar to each other. The main differences are the benefits in the form of tax benefits and tax benefits for investors. In order to attract the free capital of the population to the economy of their country, there are changes in the tax legislation. Therefore, the growth of tax competition among all countries and the development of the tax system can make

it possible[8].

Since the economic and financial policy of any state is based on the example of developed countries, on the scientific basis, taking into account the internal economic situation of the Republic and, of course, the national mint of our people, the tax system of the Republic is also certainly making positive changes taking into account the above circumstances.

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