

ISSUES OF IMPROVING ANALYSIS OF INDIRECT TAXES

ZIYATKURBANOV¹ & KOMILKHOTAMOV²

¹Professor, Tax Academy, Uzbekistan

²Senior Researcher, Department of the Banking and Finance Academy, Republic of Uzbekistan

ABSTRACT

This article is devoted to the research the value Added Tax, one of indirect taxes which has a significant share in formulating revenue part of the budget. In addition, the article studies the impact of the VAT on the financial position of the company. Taking into consideration the results of the research the article represents conclusion and scientifically proved recommendations.

KEYWORDS: *Indirect Taxes, Value Added Tax, Direct Tax, Tax Rate, Market Price for One Item, Cost of Sales of the Overall Production, Quantity of Goods Produced, Profit of Company, Tax Burden*

Received: Dec 19, 2015; **Accepted:** Jan 08, 2016; **Published:** Feb 12, 2016; **Paper Id.:** IJAFMRFEB20161