



## Experience of taxation of tourism activities

Abdullayev Zafarbek Safibullayevich

PhD Researcher of Tashkent Finance Institute, Tashkent, Uzbekistan

[Zafar.abdullayev@mail.ru](mailto:Zafar.abdullayev@mail.ru)

**Abstract:** The importance of the tax potential of tourist activity and the possibility of solving the problems facing the country's economy in the context of slowing economic growth determine the relevance of the research. One of the current, not yet solved problem is the problem of optimizing the tax burden, which is based on the analysis of the dependence of economic agents' behavior to changes in the tax pressure and must take into account the possibility of opportunistic action on their part, the solution of which will allow to improve the revenue side of the budget. The tax burden for a particular entity is defined as the share of taxes in sales revenue. The main difficulties in assessing the level of tax burden on the enterprise due to the heterogeneity of taxes and the level of their impact on the economy. First, the tax burden on taxes paid at cost must be measured by the specific weight of these taxes as part of cost. Secondly, taxes paid at the expense of the financial results of the company's activities should be compared with the profit from sales of the main activity.

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### 1 Introduction

Relevance of the research topic. The economic importance of tourism, about 10% of GDP and global investment, explains why activities that have traditionally developed in conditions of low taxation are becoming an important area of activity of fiscal authorities around the world.

If the economic benefits of tourism development are easily determined (for example, employment growth), then a number of negative consequences are not so obvious (for example, environmental consequences). This explains the need for state regulation of tourism activities, however, such regulation should be balanced in terms of maximizing net social and economic benefits over time.

In the next decade, the tax system will face large-scale challenges, which are conditioned by the need to adapt to the aging process of the population and optimize the tax burden on the economy due to a decrease in rental revenues to the budget in the medium term. In 2013, for the first time in ten years, high oil prices ceased to be the basis for economic growth. Under these conditions, taxes and their structure become integral components of structural reforms (along with labour market regulation and employment incentive programs), as they remain the main source of state income. The tax burden is the object of regulation of the company's activities and is used in the process of tax control of enterprises, taking into account the tax risk indicator [3, p. 5].

Reform of the tax system of the Republic of Uzbekistan is carried out by:

- equalization of the conditions for direct taxation of income (profit) of legal entities and income that is subject to personal income tax, with the aim of gradually bringing the corporate income tax rate closer to the personal income tax rate;
- elimination of double taxation of income;
- creation of equal economic conditions for subjects of different forms of ownership, organizational and legal forms and types of economic activity;
- ensuring administrative simplicity, economy and stability of the tax system;
- a harmonious combination of the interests of the state and taxpayers.

Creating a model of the tax system that meets these conditions will ensure a balanced budget in the context of tax reform with a reduced tax burden without losing budget revenues.

In this regard, we conducted a study of the impact of the tax burden of enterprises on their financial stability.

Currently, domestic and inbound tourism plays a very important role for the economy of your country. It increases employment, improves the well-being of the country's residents, and contributes significantly to the development of various sectors of the economy. The Republic of Uzbekistan has enormous natural resources and historical and cultural potential for the development of domestic tourism. In this aspect, it is unacceptable to exclude the Republic of Uzbekistan

from the list of countries with a high share of receiving domestic and foreign tourists. At the moment, the key problem in the development of the tourism industry in the Republic of Uzbekistan is related to the lack of measures to stimulate participants in this market, mainly economic and tax, which makes this area relatively unprofitable in terms of investment and obtaining a stable and high business income, and as a result, the growth of the share in GDP. The state is the main source of support for business entities (figure 1). The state, in particular in the face of regional authorities, in the context of the General deterioration of business opportunities, is called upon to play a crucial role in launching financial support mechanisms for entrepreneurship.

The modern Republic of Uzbekistan strives to create the necessary political and economic climate for the successful implementation of market mechanisms that can regulate economic processes within the country, respond flexibly to the dynamics of global financial markets and represent itself on the

world stage with dignity. Taxation is one of the most effective market mechanisms that has proven itself in the theory and practice of state influence on economic processes.

**2. Methodology**

Taxes, as part of the financial and economic system, are a key element of state regulation of the economy. When forming the country's tax system, the state aims to use it as part of its financial policy. In this regard, it becomes a relatively independent direction – tax policy, which is a set of financial, economic and legal measures of the state to create a tax system of the country for financial support of the activities of the state, individual social groups of society, as well as support the sustainable development of the country's economy by means of distribution and redistribution of financial and other resources.

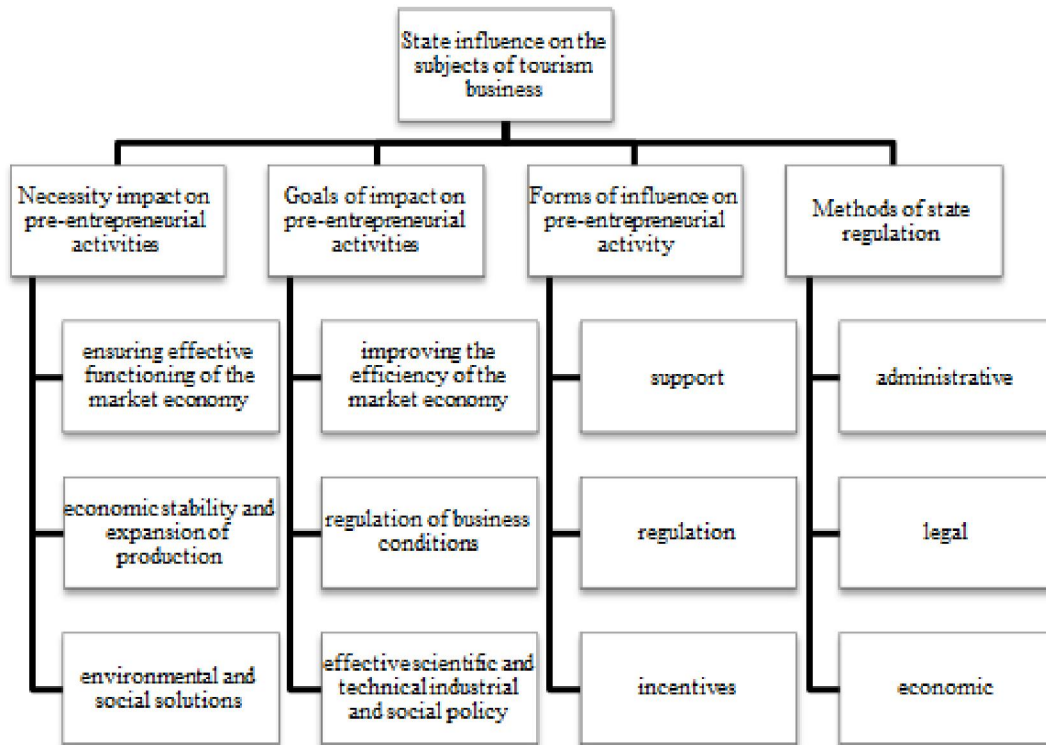


Fig.1. The complex forms and methods of state regulation of activity of subjects of business

The main goal of the state's tax policy is to create a mechanism for an effective tax system that ensures the development of business activities, high tax collection and, in General, improving the welfare of the population. [8] the Implementation of an effective tax policy is based on the interrelated functions inherent in taxes (Figure 2).

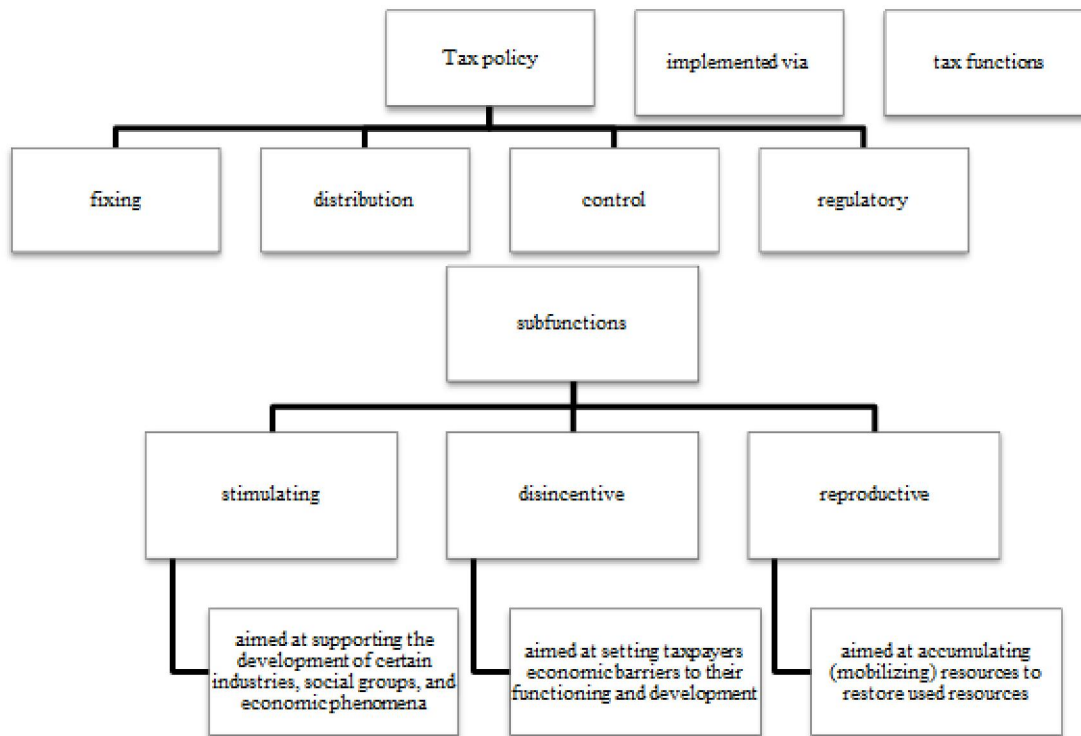


Fig. 2 Tax functions through which effective tax policy implemented

### 3. Realization of the concept

In today's civilized society, taxes are the main form of government revenue. In addition to this purely fiscal function, the tax mechanism is used for the economic impact of the state on social production, its dynamics and structure, and the financial well-being of small and medium-sized businesses. Thus, the tax burden has a significant impact on investments in fixed assets [5]. Thus, the formation and development of the taxation system of small and medium-sized businesses, which include most of the enterprises of the tourism industry, is one of the main tasks in the development of tax policy of the state. The market economy that exists in the Republic of Uzbekistan has influenced the system of economic relations and has become the basis for the development of private entrepreneurship. By promptly responding to changes in market conditions and having rapid capital turnover, small businesses have an impact on the development of the national economy and contribute to the stable formation of tax revenues for the budget, both at the regional and national levels. The aggregate of taxes and fees is considered to be the General tax regime. At the same time, along with the General tax regime, there are special tax regimes, the application of which exempts firms and entrepreneurs from paying a number of regional and local taxes and fees. [6] in General, tourist organizations can currently operate under four main tax systems: - the General tax system; - the simplified tax system (USN); - the taxation system in the form of unified tax on imputed income (UTII); - the patent system of taxation. Tour operators and travel agents have the right to apply the General taxation system or USN, while enterprises that directly provide services to tourists outside their permanent residence can also use the unified tax system (for example, providing catering services, temporary accommodation and accommodation services) and the patent taxation system (for example, providing motor transport services for the transportation of passengers by road, manufacturing Handicrafts). The most complete list of compliance of types of activities and tax systems is given in table 1.

**Table 1. Compliance of activities in the tourism industry with tax systems**

Taxation system	Subject of tourism / type of activity in the field of tourism
General taxation system.	Tour operators, travel agents, carriers, accommodation facilities, catering companies, etc.
Tax system in the form of a single tax on imputed income	Tourist enterprises engaged in: - the provision of transport services for passengers; - provision of catering services through a public catering, having a hall of service of visitors; - provision of catering services through a public catering, not having halls of service of visitors; - providing services for temporary accommodation; - etc.
The patent system of taxation	Tourist enterprises that are individual entrepreneurs that provide: - provision of motor transport services for the transportation of passengers by road; - leasing (hiring) of residential and non-residential premises, cottages, land plots owned by an individual entrepreneur on the right of ownership; - production of Handicrafts; - porters ' services at railway stations, bus stations, air terminals, airports, sea and river ports; - provision of services for the transportation of passengers by water transport; - hunting management and hunting; - rental services; - excursion services; - catering services provided through catering facilities with an area of the customer service hall no more than 50 square meters for each catering facility; - catering services provided through catering facilities that do not have a customer service hall; - etc.

The essence of special tax regimes is to replace the majority of taxes for a certain category of small and medium-sized enterprises with a single tax, which is calculated for accounting and tax periods. Features of taxation of small and medium-sized businesses consists in replacing the payment of a number of taxes with a single tax (Figure 3).

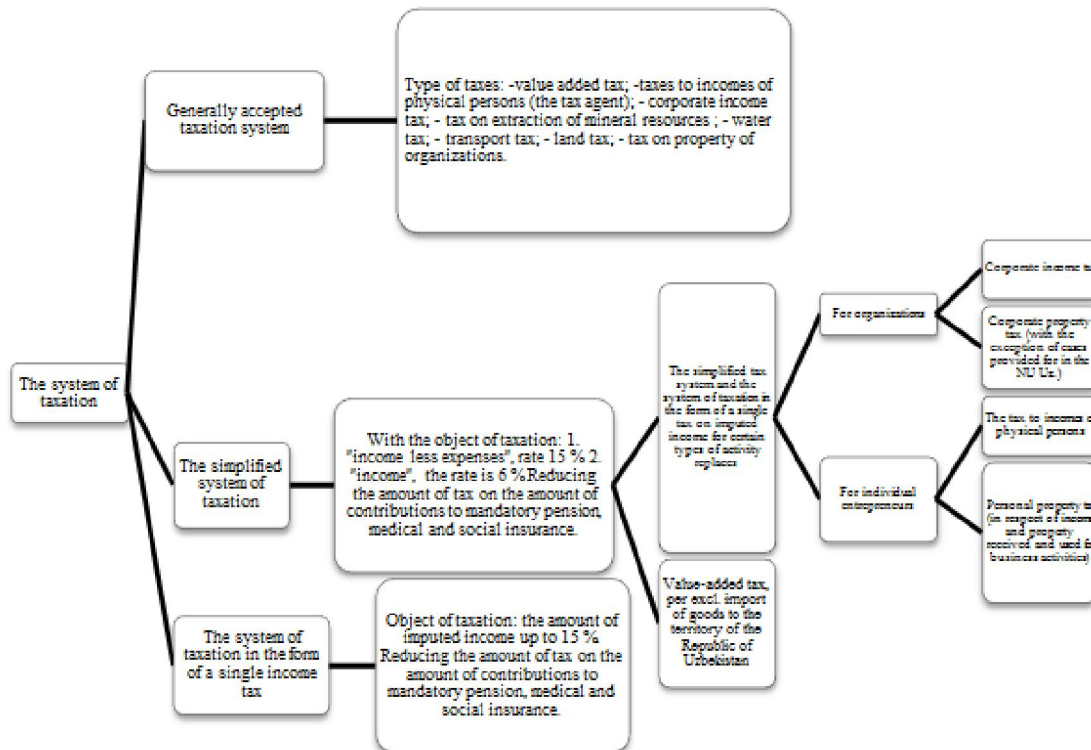


Fig. 3. Features of taxation of small and medium-sized businesses

The simplified tax system is the most popular among companies in the tourism industry. Small business entities have the right to apply the simplified tax system on a voluntary basis, subject to certain restrictions shown in Figure 4.

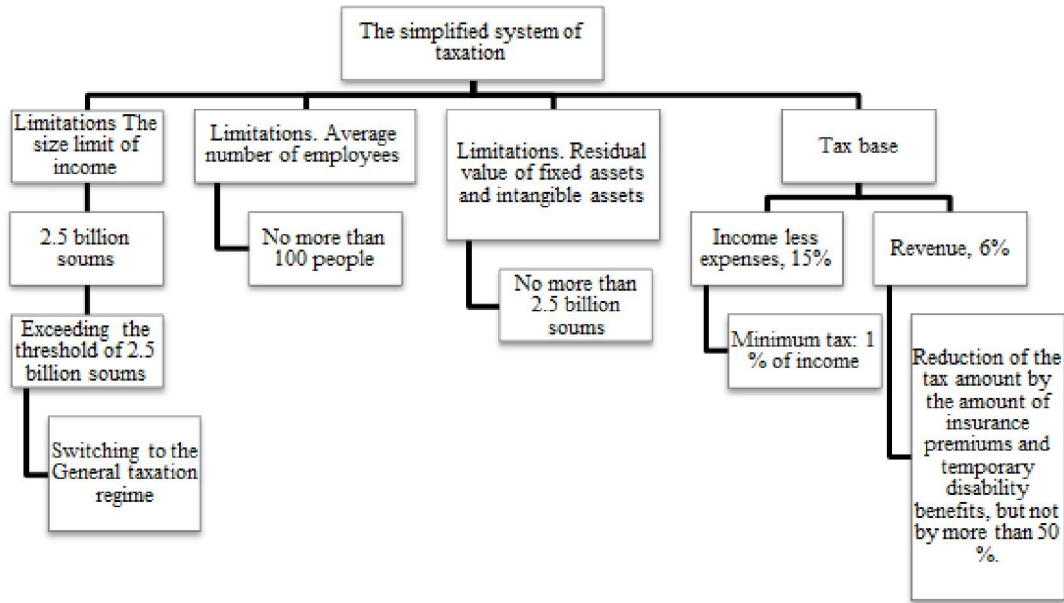


Fig. 4. Features of the simplified taxation system

**Discussion of results**

Organizations applying the simplified tax system can choose the object of taxation at their discretion, based on the tax legislation. This can be: - income; - income reduced by the amount of expenses. [6] In the tax base "income reduced by the amount of expenses", the minimum amount of a single tax is set, calculated at the rate of 1% of income. If the minimum tax exceeds the tax calculated according to the tax base "income reduced by the amount of expenses", the minimum tax is paid. A taxpayer applying this special tax regime has the right to include in the following tax periods the amount of the difference between the amount of minimum tax paid and the amount of tax calculated in the General procedure in expenses when calculating the tax base. [6] The rate of 6% for a single tax paid in connection with the application of the simplified tax system is provided for the object "income". At the same time, organizations that have chosen the "income" tax base reduce the unified tax by the amount of insurance premiums, mandatory social insurance for temporary disability and maternity, and the amount of temporary disability benefits paid to employees, but not by more than 50%, figure 5.

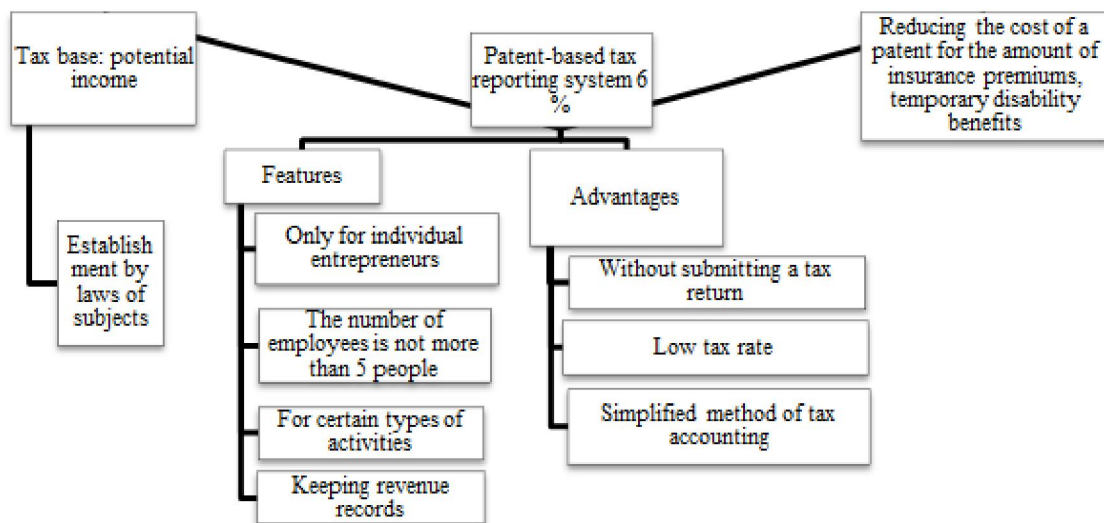


Fig.5. Features of application of the simplified taxation system by small businesses based on a patent



The patent system provides for the amount of potential annual income that an individual entrepreneur can receive for each type of business activity. The tax period is the period for which the patent was issued. Taxpayers pay tax at the place of registration with the tax authority in the following terms according to articles 233, 294, 366, 368 of the tax code of the Republic of Uzbekistan. Also, small businesses have the right to apply the tax system in the form of a single tax on imputed income for certain types of activities. The amount of tax on imputed income does not depend on the amount of revenue or profit, but only on physical indicators – the area of premises occupied, the number of employees, etc. (Fig. 6).

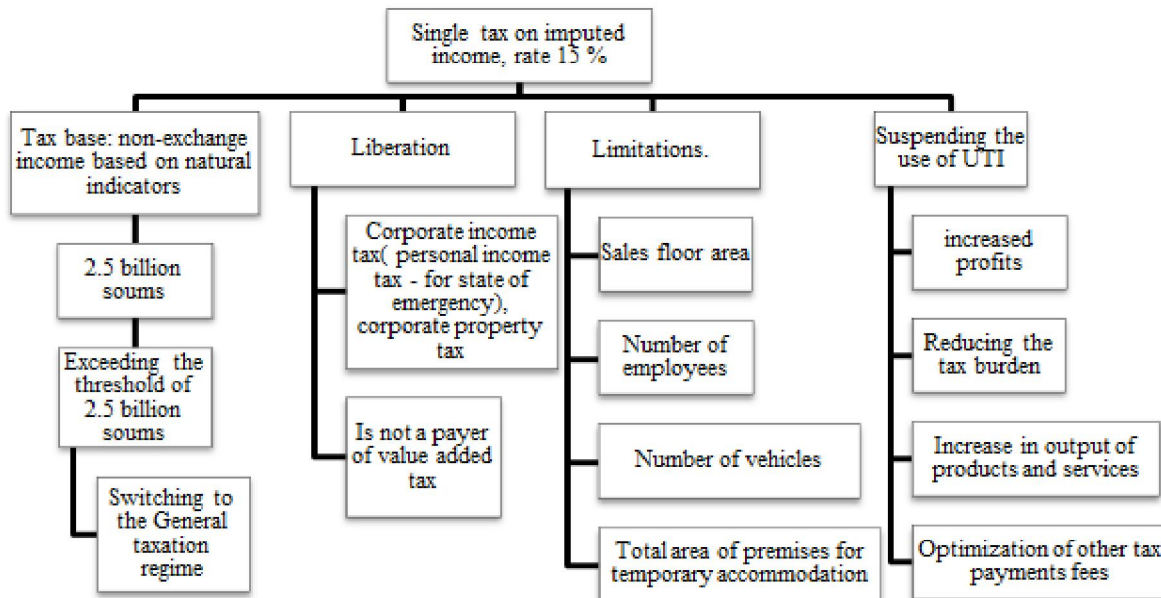


Fig.6. Features of applying the unified tax on imputed income

The main advantage of the unified imputed income tax is the exemption from paying a number of taxes: corporate income tax, corporate property tax, except in cases stipulated by the tax code of the Republic of Uzbekistan. Individual entrepreneurs, accordingly, are exempt from the obligation to pay personal income tax and property tax. In addition, organizations and individual entrepreneurs that apply a single tax on imputed income are not payers of value-added tax. Organizations, in connection with the application of the single tax on imputed income, are not exempt from accounting. Also, the advantage of the unified tax on imputed income is that the tax amount is reduced by the amount of insurance premiums for mandatory pension insurance paid (within the calculated amounts) for the same period of time, as well as the amount of insurance premiums in the form of fixed payments paid by individual entrepreneurs for their insurance, and the amount of temporary disability benefits paid to employees, but not more than 50%. [6] The totality of the presented tax systems form the current state of the issue under consideration—tax incentives for businesses and, in particular, for enterprises in the tourism industry. When considering the operation of these tax systems on specific examples, it can be concluded that the greatest tax burden is borne by business entities that apply the General tax system. An important role in this aspect is played by indirect tax—VAT. However, it is necessary to take into account the possibility of offset of incoming VAT, which is provided by the tax code of the Republic of Uzbekistan. Thus, if an enterprise purchases services with VAT included in their cost, then when selling its own services, which are formed on the basis of purchased services, it can accept VAT deduction for the purchased services in full, thereby reducing the amount of calculated VAT payable to the budget. Despite the existence of several special tax regimes in the Republic of Uzbekistan that help reduce the tax burden of small and medium-sized businesses, the issue of attracting private capital to domestic tourism, which needs state support and incentives, remains relevant. Since the state currently pays little attention to tax incentives for domestic tourism in the Republic of Uzbekistan, the tax system currently being implemented is a significant constraint on the development of the tourism industry and requires a review of a number of tools and implementation mechanisms. [3] moreover, tax incentives can be directed at both tourist organizations and tourists themselves, encouraging them to buy more domestic tourist products. Taking into account the main components of the tourist product, which largely form its final cost for the final consumer, it seems appropriate to divide the subjects of the tourist market, which will be targeted by tax incentives, into the categories shown in Figure 7.

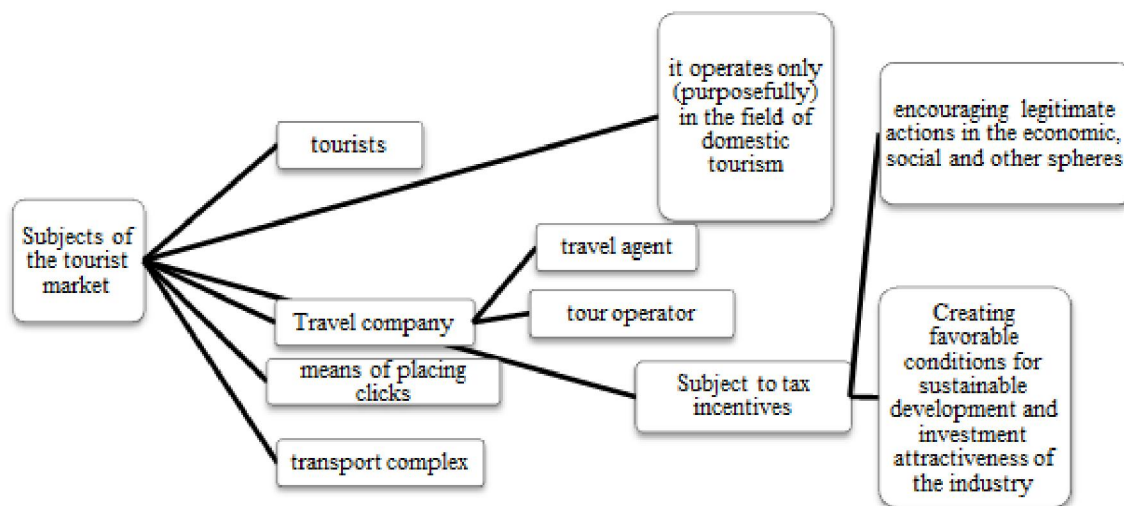


Fig.7. The subjects of tourist market, which goes tax incentives

One of the most vulnerable parts of the tourist market is travel companies, which, in our opinion, need special attention in the context of the strongest tightening of business seen in recent years. The tour operator and the travel agent are complementary subjects of the tourist services market, while at the moment the travel agent's activity is impossible without interaction with the tour operator, but not Vice versa. In our view, it is also appropriate to establish requirements for the share of revenue from domestic tourism in the total amount of their revenue in order to support enterprises operating in the field of domestic tourism. Table 2 shows the proposed classification of domestic tourist enterprises and the requirements that will allow them to receive state support in the form of tax incentives.

**Table 2 Classification of domestic tourism enterprises**

Type of business	Requirements and conditions for an enterprise to apply tax incentives
Tourist accommodation facilities	They are located, operate and have state registration on the territory of the Republic of Uzbekistan. They accept citizens of the Republic of Uzbekistan on the terms of charging fees at the level of up to 80% of the fee set for persons who do not have citizenship of the Republic of Uzbekistan, or stateless persons. Revenue for the last business year is not less than 25% of income from citizens of the Republic of Uzbekistan both for accommodation and additional services provided in the accommodation facility.
The enterprises of sphere of leisure for tourists	They are located, operate and have state registration on the territory of the Republic of Uzbekistan. The revenue for the last economic year consists of at least 50% of revenues from servicing organized tourist groups, which include more than 50% of citizens of the Republic of Uzbekistan.
Transport support for tourism	They have state registration on the territory of the Republic of Uzbekistan. Perform flights to cities of the Republic of Uzbekistan, or to cities of the Republic of Uzbekistan and abroad, provided that at least 50% of the flight program is carried out in cities of the Republic of Uzbekistan. Revenue for the last business year consists of at least 25% of revenue from servicing passengers – citizens of the Republic of Uzbekistan who fly within the territory of the Republic of Uzbekistan.
Tour operator	They have state registration on the territory of the Republic of Uzbekistan. Revenue for the last economic year is not less than 50% of the proceeds from the sale of tourist products in the field of domestic tourism to citizens of the Republic of Uzbekistan.
Travel agent	They are located, operate and have state registration on the territory of the Republic of Uzbekistan. Revenue for the last economic year is not less than 50% of the proceeds from the sale of tourist products in the field of domestic tourism to citizens of the Republic of Uzbekistan.

We will present the most significant measures of tax incentives for the designated categories of subjects of the tourist market in the context of domestic tourism, as the most vulnerable sector of the tourism industry: 1. for tourists: - introduction of the "recreational deduction" to reduce the tax burden on personal income tax. The amount of deduction is determined depending on the time of year of travel. Temporary differentiation will help to equalize domestic tourist flows, reduce the influence of seasonality in some destinations, and promote new forms of recreation. 2. For travel agencies: - special tax regime providing for the objects of taxation "income Agency fee" and the rate at 5% for travel agents and "the incomes reduced by size of expenses" and interest rate at 10% for tour operators, provided that the proceeds of sale of the tourist product in the field of domestic tourism is at least 50% with a consequent reduction in the rate by 1 percentage point while increasing the share 10% down to 2% and 7% respectively.; - extension of the patent taxation system to travel agents (registered as individual entrepreneurs) that do not have branches and divisions, with an average number of employees – up to 2 people inclusive. With the establishment of the amount of potential annual income that an individual entrepreneur can receive. 3. for accommodation facilities: - full exemption from property tax of legal entities and land tax for new accommodation facilities for a period of 10 years from the date of their commissioning; - reduction by 50% of the transport tax rates established in the region for vehicles used for tourist services. 4. for the transport complex: - application of the VAT rate at the level of 0% for domestic transport of organized groups of tourists by all modes of transport; - reduction by 50% of the transport tax rates established in the region in respect of vehicles used for tourist services. [1, 5] it is Assumed that these measures will be implemented in stages with mandatory testing in the framework of pilot projects in regions with high tourist potential (the most attractive and least developed in terms of tourism). This will allow first of all to assess the economic efficiency of implementing measures and adjust their parameters so that they meet the requirements of both the development of the industry (increasing the domestic tourist flow, popularizing recreation within the country, restoring competitive advantages) and ensuring the profitability of the budgets of the Republic of Uzbekistan. More detail should be given to the development of a special tax regime. The introduction of a special tax regime for a particular industry is not new for the tax system of the Republic of Uzbekistan (there is a tax system for agricultural producers), and given the fact that the tourism industry can bring significant revenues to the state, which potentially exceed the income of all other economic sectors, the development of a special tax regime for tourism enterprises seems justified and relevant. Special tax regimes are currently one of the most effective tools for tax incentives for small and medium-sized businesses in the Republic of Uzbekistan[7]. At the first stage of implementation of such a system, it is planned to cover tourist companies that carry out their activities in the field of domestic tourism. The sphere of domestic tourism is most profitable for the state in order to generate revenue to the budget, since all subjects of this market are located on the territory of the country and pay all legally established taxes and fees, in addition, such enterprises create additional jobs, ensuring the overall functioning of the economy without withdrawing funds and other assets abroad. It is planned to introduce a Chapter of the tax code of the Republic of Uzbekistan "taxation System for domestic tourism enterprises", which will ensure the following positive results: - creation of favorable conditions for intensive sustainable development of the domestic tourism industry; - significant simplification of tax accounting for tourism organizations; - elimination of double interpretation of the norms of the tax code of the Republic of Uzbekistan in connection with the use of specific concepts in the field of tourism; - reducing the tax burden on travel agents and tour operators in order to encourage them to develop and promote domestic tourism; - stimulating the increase in sales of domestic tourist products. Due to the lack of a clear definition of the concept "favorable conditions for development" in the national economic literature, in the context of the issue under study, "creating favorable conditions for intensive development" is considered as achieving a high level of profitability in the industry by stimulating investment and increasing sales of domestic tourism products. Only an enterprise or individual entrepreneur whose revenue for the last economic year consists of at least 50% of the proceeds from the sale of a tourist product in the sphere of domestic tourism to citizens of the Republic of Uzbekistan can become a tax payer under the tax system for domestic tourism enterprises. In addition, the average number of employees of the company should not exceed 20 people for the tax period for a tour operator and 5 people for a travel agent. The procedure for calculating and paying tax within the tax system for domestic tourism enterprises for tour operators is shown in figure 8.



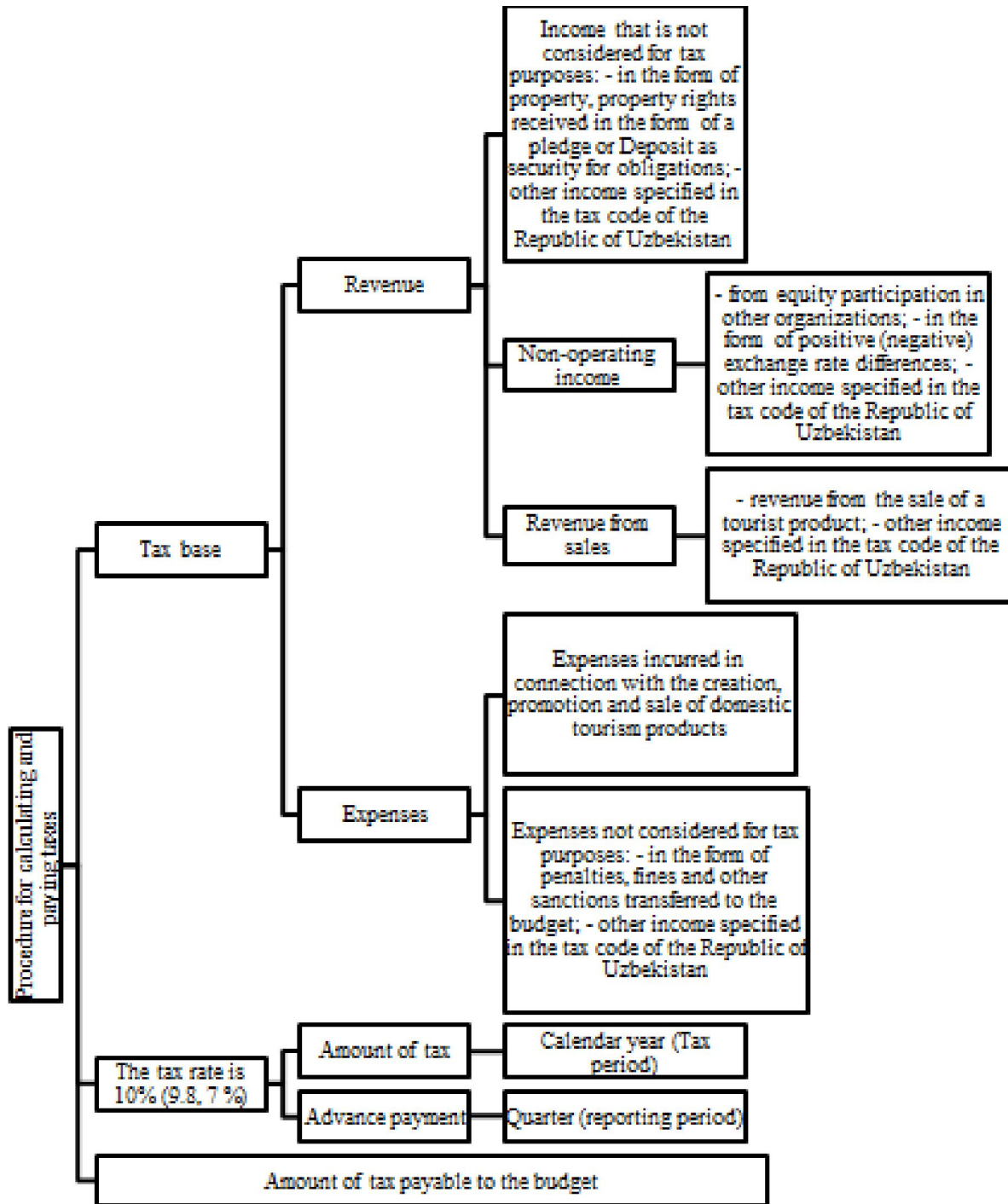


Fig. 8. The order of calculation and payment of tax by operators in the framework of the taxation system for enterprises in the sphere of domestic tourism

For travel agents the object of taxation, would be included as "income Agency fee", so the tax calculation procedure will be greatly simplified along with the fact that removes the possibility of ambiguous interpretation of norms of the tax code of the Republic of Uzbekistan and secured according to the specific activities of tourism agencies that receive their income mainly in the form of an Agency fee from the tour operator, despite the fact that the vast majority of cases, tourists form their revenue corresponding to the full value of tourism products, which is then transferred to the tour operator after deducting the agency fee, (Figure 9)

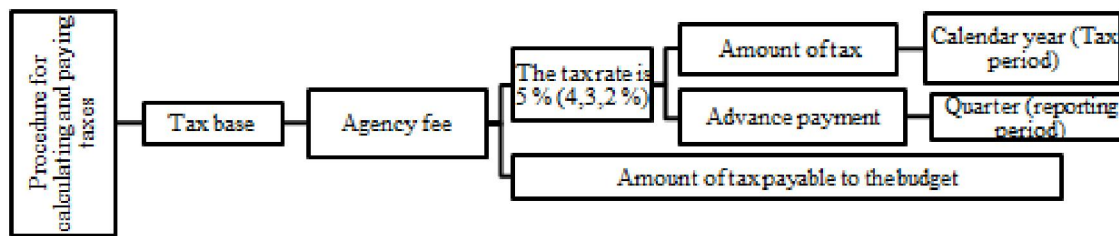


Fig.9. Procedure for calculating and paying tax by travel agents within the tax system for domestic tourism enterprises

## Results

It is planned that advance payments for taxes under the tax system for domestic tourism enterprises will be paid no later than 25 calendar days from the end of the reporting period (half – year – for travel agents, quarter-for tour operators). It should also be noted that as part of the implementation of the tax system for domestic tourism enterprises, amendments are also required to the Law of the Republic of Uzbekistan on Tourism of June 21, 2019 [9], which will limit the currently spreading illegal schemes of interaction between travel agents and tour operators, when the transfer of funds is depersonalized through payment terminals, and will ensure a significant increase in the protection of tourists from fraud and other adverse consequences. It is essential that the transition of travel agents and tour operators to the tax system for domestic tourism enterprises will be carried out by them voluntarily on the basis of their own will, taking into account the compliance of the criteria put forward. Before applying a particular tax system, businesses will need to conduct an analysis of its effectiveness. At the same time, the focus should be on improving financial performance, rather than reducing tax payments. Along with the positive aspects of using the proposed tax system, it is necessary to note the possible risks of its implementation. Thus, it is possible to exacerbate the following problems that already exist for agricultural producers within the existing tax for this industry: - reducing the effectiveness of the special tax regime due to a closed list of expenses that are taken into account for the purpose of calculating the tax within the tax system for domestic tourism enterprises (possible solution – the maximum expansion of the list of expenses recognized in taxation, or the absence of restrictions on expenses, if there is an economic justification for their necessity for the formation, promotion and sale of tourist products); - an increase in the disparity of prices for tourist products and

tourist services in the amount of VAT, which occurs in conditions when suppliers of tourist services are VAT payers, and tour operators that form tourist products from these tourist services are exempt from VAT due to the transition to the taxation system for domestic tourism enterprises (a possible solution is to exempt suppliers of tourist services from VAT, or expand the special tax regime to extend it to suppliers of tourist services in the field of domestic tourism). The main risks in implementing the proposed measures: - information risk (ignorance, uncertainty); - risk of the tax process (misinterpretation of tax obligations, errors in tax accounting and miscalculations in tax planning); - reputational risks (formation of a negative image of stakeholders about the financial stability of the organization); - risk of inefficiency of the new tax regime (problems of tax administration, demand for taxpayers, negative effect on the state). However, if domestic tourism enterprises fall under the special tax regime, it will be possible to choose the most appropriate regime in the current market conditions, geopolitical situation and other conditions. The importance of applying any incentives in tax relations is to ensure that the state receives a deferred financial benefit with an outstripping positive social and investment effect. The implementation of these measures will contribute to the formation of favorable conditions for the functioning of the domestic tourism industry in the Republic of Uzbekistan, which currently needs state support, tax incentives, as well as the creation of simplified forms of both taxation and accounting and reporting. [1] the Proposed approach to classification allows us to support domestic tourism enterprises by encouraging them to increase the domestic tourist flow, promote and popularize national recreational and cultural sites, and form a sustainable development of the entire tourism industry, even in conditions of temporary isolation of the state. In addition, the submitted requirements and conditions can be ranked in

proportion to the amount of tax benefits received, which will also allow companies to be differentiated in order to ensure tax fairness.

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