

CONSTRUCTIVE DESCRIPTION OF LEATHER SHOE MOULDS

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Abstract. The textile industry is one of the most important strategic sectors of our state. In order to develop the activities of textile enterprises, they need both legal and financial support.

Keywords: cluster model, benefits, value added tax, customs duties, property tax.

Systematic work is being carried out to ensure high and stable growth rates in the textile and garment and knitwear industry of the republic, attract and absorb foreign direct investment, produce and export competitive products, create new high-tech jobs through the implementation of strategically important modernization projects, technical and technological upgrade of enterprises, and further deepen structural reorganization aimed at introducing an advanced "cluster model". At the same time, a comprehensive analysis of the development of the textile and garment and knitwear industry, the changing conditions of the world market in the face of increased competition require the development and implementation of mechanisms for state support of the industry, as well as more stable and accelerated development.

In order to further deepen the reforms being implemented in the textile and garment and knitwear industries, create favorable conditions for the rapid development and diversification of the sector, increase the volume of investments in deep processing of semi-finished products in textiles and the export of finished products, in accordance with the Resolution No. PQ-4186 adopted by the Head of our country on February 12, 2019, the following procedure was established from April 1, 2019, according to which:

a) In 2019-2024, the costs associated with paying interest on loans from commercial banks to sewing and knitting enterprises that export at least 80% of finished products produced are being covered from the funds of the State Fund for Support of Entrepreneurship Development under the Cabinet of Ministers of the Republic of Uzbekistan, including 25% of the interest rate established on loans issued by commercial banks in national currency to replenish working capital (purchase of yarn, knitted fabric, yarn, etc. for the production of finished textile



products), but not higher than 5 percentage points; 50% of the interest rate established on loans issued by commercial banks in foreign currency to modernize production (purchase of buildings and equipment);

b) refund of value added tax incurred as a result of applying a zero rate

The necessary documents will be promptly returned to the taxpayer within 7 business days from the date of complete submission. The procedure for submitting information available to state tax authorities, including a reconciliation report on taxes and other mandatory payments and value added tax calculations, has been canceled;

c) Bank guarantees, which were strictly required for the sale of cotton fiber through stock exchange trades, were abolished. The procedure for ensuring the fulfillment of obligations between the parties was established on a contractual basis.

The Ministry of Finance of the Republic of Uzbekistan has established a procedure for allocating funds necessary to cover interest on loans granted by commercial banks to sewing and knitting enterprises to the State Fund for Support of Entrepreneurship Development under the Cabinet of Ministers of the Republic of Uzbekistan for 2019-2024 in accordance with the established procedure.

Starting from the 2020 harvest, it has been determined that value added tax on the sale of cotton fiber to republican organizations will be calculated based on the current selling price of cotton fiber, regardless of prices formed on world markets.

Also, the Cabinet of Ministers of the Republic of Uzbekistan approved the Concept of the accelerated development of the textile and garment and knitwear industry in 2019-2025, based on an integrated approach, processing raw materials, expanding and supporting production and export of finished products, including industrial cooperation, researching domestic and foreign markets for the sale of textile products, implementing measures to ensure the competitiveness of products in domestic and foreign markets, creating a single chain of added value creation, and increasing the volume of textile exports to 7 billion US dollars by 2025 due to the processing of the entire volume of cotton yarn produced in the republic. The following tax incentives were introduced from January 1, 2020:

- Enterprises with an export share of at least 60% of their total gross revenue from the export of finished garments and knitwear according to the results of the reporting period were exempted from paying property tax until January 1, 2023;

- The taxable base for profit tax of enterprises in the textile, sewing and knitting, leather and footwear, and fur industries will be reduced by the amount of costs for the construction of modern treatment and sewage facilities in equal shares over 7 years;

- Foreign consultants of the "Uzto'chiklimsanoat" and "Uzcharmsanoat" associations, as well as foreign specialists working in enterprises in the textile, sewing and knitting, leather and footwear, and fur industries, pay personal income tax based on their sources of income in Uzbekistan at 50% of its established rate.

In addition, the Uzbek-Korean Educational and Practical Textile Technopark at the Tashkent Institute of Textile and Light Industry was provided with customs privileges until January 1, 2024. It was also allocated land for the implementation of investment projects for the production of textile and sewing and knitwear products in the Angren Free Economic Zone.

All state programs adopted for the rapid development of the textile and garment and knitwear industry, as well as tax and customs privileges provided, are aimed at processing cotton raw materials, creating a single chain of added value creation, and processing the entire volume of cotton yarn produced in the republic. As a result, it is envisaged to ensure macroeconomic stability, create the necessary conditions for healthy competition, and radically improve the business and investment climate.

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