



Volume: 04 Issue: 12 | 2023 ISSN: 2660-454X

<https://cajitmf.centralasianstudies.org>

Ways to Support and Reduce the Burden of Business Activity

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Received 16th Oct 2023,
Accepted 19th Nov 2023,
Online 7th Dec 2023

Abstract: this article is about ways to support entrepreneurship and reduce the burden. Decisions and reforms related to entrepreneurs are analyzed. In addition, the issues of reducing the tax burden and increasing benefits have been highlighted. Issues of development of analysis of business plans of entrepreneurs in state agencies are explained. Conclusions on the opportunities given to entrepreneurs in recent years have been presented.

Key words: entrepreneur, business activity, tax, state, support, privilege, reforms, Doing Business.

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In our country, systematic work is being carried out to support the development of entrepreneurship, to create the necessary legal basis and favorable conditions. The requirements of the President regarding reducing the tax burden and increasing the efficiency of the tax administration, set out in the Address to the Oliy Majlis, were expressed in the tax-budget policy of 2018. We consider it expedient to make a comparative analysis of these categories in terms of both the content and the theoretical basis in terms of research goals and objectives.¹ The decision of the head of our state dated December 29, 2017 "On the forecast of the main macroeconomic indicators of the Republic of Uzbekistan for 2018 and parameters of the State budget" and "The main directions of tax and budget policy for 2018 "On amendments and additions to certain legal documents of the Republic of Uzbekistan" was adopted in connection with its adoption. With this law, amendments and additions were made to 3 laws, including 47 articles of the Tax Code. Also, it is possible to deduct 10 of the non-deductible expenses from the 28 types of tax bases in Article 147 of the Tax Code. It is planned to save 70 billion soums of business entities . The rates of the

¹ Usmonjon o'g, A. U. B., & Nodirjonovich, S. S. (2021). THE ECONOMIC MECHANISMS AND IMPLEMENTATION OF SMALL BUSINESS AND PRIVATE ENTREPRENEURSHIP. *Academicia Globe: Inderscience Research*, 2(05), 427-431.

third and fourth scale of income tax for individuals were reduced by 0.5% to 16.5% and 22.5% respectively, and the amount of mandatory contributions to private savings accounts of citizens was increased from 1% to 2%. percent increased. When a person experiences these feelings, he evaluates other people's behavior or mental characteristics and his own behavior based on a certain morality, that is, a set of social morals and norms.² As a result of this, the funds transferred from income tax to private pension accounts of citizens will increase by 453 billion soums. It is expected that 92 billion soums will remain at the disposal of individuals due to the decrease in the tax rate. Fixed tax rates for individual entrepreneurs have been reduced by an average of 30 percent. In addition, in order to further reduce the tax burden on business entities, it was established that they should be taxed according to the region where they operate. As a result of this privilege, 86 billion soums will remain at the disposal of entrepreneurs. For example, in practice, the fixed amount of tax for retail trade in food and non-food products is 7 times instead of 10 times the minimum wage for Tashkent city and 6.5 times in regional centers in 2018. It was set at 5 times. The tax rate for gasoline and diesel fuel was reduced by 50% compared to 2017, the rate for liquefied gas was maintained, and the tax rate for compressed gas was indexed to 10%. The tax rate for water use and the land tax rate were indexed to 15 percent. In order for the tax burden not to increase sharply in 2018, it was determined that the amount of tax calculated based on the cadastral value should not be more than 20 percent compared to the amount of tax in 2017.

For example, property tax of 429.1 thousand soums for 2018 should be calculated for a courtyard house located in Zangiota district of Tashkent region, the cadastral value of which is 321.2 million soums. But in 2017, the amount of tax for this property was 134.4 thousand soums, so in 2018 the amount of tax is 161.3 thousand soums, that is, this amount does not exceed 20 percent compared to last year. It is established that bankruptcy is applied to citizens - individuals who have lost the status of an individual entrepreneur and have tax debts arising from previous business activities, and in this regard Article 26 of the Civil Code, Article 62 of the Tax Code and "Bankruptcy" Amendments and additions were made to Article 27 of the Law on At the seminar, the questions of businessmen were answered by officials. Team mood-a complex of emotions that arise in team members in relation to this or that phenomenon, team mood has a huge power of influence, which is the motive for the behavior and activity of military personnel. While some types of Team mood (passion, confidence in success, high spirits) are factors in its success, others (bad mood, distrust of one's own strength, boredom, sadness and dissatisfaction), on the contrary, reduce the capabilities of the team.³ The problems of the participants were discussed. Practical proposals for solving them were made.

In the third direction of the Action Strategy approved for the five priority directions of the development of the Republic of Uzbekistan in 2017-2021, "strengthening macroeconomic stability, protecting the right of private property and further strengthening its priority position, encouraging the development of small business and private entrepreneurship" incentives, continuing the policy of reducing the tax burden and simplifying the taxation system, improving the tax administration and expanding relevant incentive measures. It should be noted that as a result of the implemented reforms, in the new annual report of the World Bank "Doing Business" 2020, Uzbekistan moved up 7 places and took 69th place among 190 countries of the world. This is the biggest achievement in improving the business environment in our country proof gives _

1 Decree of the President of the Republic of Uzbekistan dated February 7, 2017 "On the strategy of actions for the further development of the Republic of Uzbekistan" No. PF-4947 Modern trends and

² Baxodir o'g', G. I. F., & Abdullo o'g'li, M. I. (2022). SOCIO-PSYCHOLOGICAL CHARACTERISTICS OF PERSONALITY EMOTION. Vital Annex: International Journal of Novel Research in Advanced Sciences, 1(3), 1-12.

³ Said o'g'li, S. S., & Abdurasul o'g'li, R. S. (2022). Psychological View of the Military Community. Pioneer: Journal of Advanced Research and Scientific Progress, 1(2), 5-12.

development factors of the application of digital technologies in education www.pedagoglar.uz 15th collection February 2023 154 made it possible to enter the ranks of 20 countries. Also, in the "Index of Economic Freedom" ranking, Uzbekistan rose to 26th place and took 114th place in 2020, according to the results of the "Index of Competitive Industrial Productivity" 2020 ranking, it was 92nd among 152 countries. There are a number of effective ways to manage conflict situations. They can be divided into the following large group.⁴ As the President noted, the issue of supporting entrepreneurship, which plays an important role in the development of our country's economy and ensuring a prosperous life, is one of the strategic directions of state policy.

2 In accordance with the Law of the Republic of Uzbekistan dated May 2, 2012 "On Guarantees of Freedom of Entrepreneurial Activity" No. O'RQ-328, entrepreneurial activity is carried out by the subjects of entrepreneurial activity in accordance with the law, zi is defined as an entrepreneurial activity aimed at obtaining income (profit) at risk and under one's own property responsibility. Studies show that different opinions and approaches have been expressed by economists regarding the concepts of "business" and "entrepreneurship", and a single definition has not been reached. These concepts are treated as synonyms. The word "business" is an English word, it is an entrepreneurial activity or, in other words, an entrepreneurial activity aimed at profiting people³. In order to regulate the implementation of private business activities without establishing a legal entity, the Cabinet of Ministers of the Republic of Uzbekistan dated January 7, 2011 "Approving the list of types of activities that individual entrepreneurs can engage in without establishing a legal entity " on" decision No. 6 was adopted. Based on this decision, it was established that starting from April 1, 2011, individuals cannot carry out activities that are not included in the list approved by the decision. A list of 87 types of activities that private entrepreneurs can engage in without establishing a legal entity is included (appendix-1). Modern trends and development factors of the application of digital technologies in education .

The new Tax Code of the Republic of Uzbekistan consists of 2 parts (general and special), 21 sections, 72 chapters and 483 articles. The following procedures –for taxation of small business entities were established: based on the volume of turnover of small business entities, a turnover tax was introduced instead of the previous single tax payment. Some types of psychotherapy can help a person learn what defense mechanisms they are using, how effective they are, and how to use less primitive and more effective mechanisms in the future.⁵ In this case, legal entities whose total income does not exceed one billion soums and whose income is 100 million. Individual entrepreneurs with a turnover exceeding 1 billion soums but up to one billion soums will be tax payers –. , that is, the procedure for returning the "negative" balance in full was introduced; –the basic rate of personal income tax is 12 percent and the VAT rate is 15 percent; –a new procedure for providing the option of delaying or paying taxes in installments was introduced; –division of economic entities into 3 segments (green, yellow and red corridors) based on 42 criteria based on the level of risk, and in case of deficiencies, a new camera inspection, mobile inspection and tax audit of the tax control the transfer procedure was introduced; –the amount of tax paid by individual entrepreneurs was reduced by an average of 30%, and they were given the right to choose the payment of taxes.

In particular, they were given the opportunity to pay tax in fixed amounts or to pay on the basis of a declaration of the total annual income of an individual; –the social tax rate was reduced from 25% to 12% in relation to state enterprises, legal entities with a state share of 50 percent or more in the charter fund, as well as legal entities with a state share of 50 percent or more in the charter fund and their

⁴ Dilmurod o'g'li, Q. B., & Usmon o'g'li, M. R. (2022). Conflict and Stress Management. *Nexus: Journal of Advances Studies of Engineering Science*, 1(3), 10-15.

⁵ Furqat o'g'li, M. T. (2022). THE MECHANISM OF PSYCHOLOGICAL PROTECTION IN A PERSON. *Vital Annex: International Journal of Novel Research in Advanced Sciences*, 1(3), 13-19.

structural units; Modern trends and development factors of the application of digital technologies in education www.pedagoglar.uz 15th set February 2023 156 –electronic invoices were introduced and the Tax Code stipulated that invoices should be in electronic form as a rule, etc. . The tax policy formed in the republic is based on the principle that "If the people are rich, the state is also rich and powerful4 " , the development of small business and private entrepreneurship plays an important role and is one of the priorities of the economic policy implemented in the republic. It should be recognized that regulation and promotion of their activities through the tax mechanism, which is one of the economic levers, is of great importance. In the first situation, the psychological properties of the subject's behavior appear as the initial and final conditions of the explanation, and in the second - external and operational conditions. In the first situation, we talk about motives, needs, goals, wishes, interests, etc., and in the second - about incentives arising from the situation. Sometimes all factors that determine human behavior from the inside are called personality dispositions. Accordingly, dispositional and situational motivations are spoken of as internal and external analogs of behavior determination. That is why the desired action of a person is considered as twofold: dispositional and situational determination.⁶

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On the strategy of actions for the further development of the Republic of Uzbekistan " No. PF-4947 made it possible to enter the ranks of the country. Also, in the "Index of Economic Freedom" rating, Uzbekistan rose to 26th place and took 114th place in 2020, according to the results of the "Index of Competitive Industrial Productivity" 2020 ranking, it was 92nd among 152 countries. took over. As the President noted, the issue of supporting entrepreneurship, which plays an important role in the development of our country's economy and ensuring a prosperous life, is one of the strategic directions of state policy. In accordance with the Law No. The Ministry of Innovative Development was created, the main the directions of which are: the introduction of innovations in state and public construction; in the sector of the economy; Agriculture; social development; system of environmental protection and nature management; initiation, coordination and stimulation introduction of advanced technologies.⁷ Entrepreneurial activity is carried out by the subjects of entrepreneurial activity in accordance with the law, aimed at obtaining income (profit) at their own risk and under their own property responsibility. is defined as initiative activity. Studies show that different opinions and approaches have been expressed by economists regarding the concepts of "business" and "entrepreneurship", and a single definition has not been reached. These concepts are treated as synonyms. There is a specific basis for the division of group members with "conflict-of-regulation relations" related to the hierarchy within an unregulated group. These are, for example, the time spent in a group, age, gender, place of residence before entering a social organization, etc. In this case, the object of —relations contrary to the charter” is a person who does not

⁶ Diyorbek O'tkir o'g, A. (2022). Personal Activity and Motivation. *Pioneer: Journal of Advanced Research and Scientific Progress*, 1(2), 13-22.

⁷ Абдуллаева, М. (2021). Роль государства в управлении инновационными процессами: международная практика, опыт Республики Узбекистан. in *Library*, 21(1), 14–17.

accept the existing hierarchy or does not achieve informal status in the group, allowing him to take an equal position with the rest of the group.⁸

The word "business" is an English word, it is an entrepreneurial activity or, in other words, an entrepreneurial activity aimed at profiting people³. In order to regulate the implementation of private business activities without establishing a legal entity, the Cabinet of Ministers of the Republic of Uzbekistan dated January 7, 2011 "Approving the list of types of activities that individual entrepreneurs can engage in without establishing a legal entity" on" decision No. 6 was adopted. Based on this decision, it was established that starting from April 1, 2011, individuals cannot carry out activities that are not included in the list approved by the decision. A list of 87 types of activities that private entrepreneurs can engage in without establishing a legal entity is included (appendix-1). Mirziyoev Sh.M. "The rule of law is an important factor in ensuring human interests" - Modern trends and development factors of the application of digital technologies in education www.pedagoglar.uz 15th set February 2023 155 The new Tax Code of the Republic of Uzbekistan 2 (general and special) part, consists of 21 sections, 72 chapters and 483 articles. The following procedures –for taxation of small business entities were established: based on the volume of turnover of small business entities, a turnover tax was introduced instead of the previous single tax payment. In this case, legal entities whose total income does not exceed one billion soums and whose income is 100 million. Strict stratification within the group is associated with the conditions for the existence of closed communities: firstly, the group is faced with the need to solve most of the problems that arise with its resources, and secondly, the group is deprived of the opportunity to redirect. negative emotional stress accumulated from the outside.⁹ Individual entrepreneurs with a turnover exceeding 1 billion soums but up to one billion soums will be tax payers –. , that is, the procedure for returning the "negative" balance in full was introduced; –the basic rate of personal income tax is 12 percent and the VAT rate is 15 percent; –a new procedure for providing the option of delaying or paying taxes in installments was introduced; –division of economic entities into 3 segments (green, yellow and red corridors) based on 42 criteria based on the level of risk, and in case of deficiencies, a new camera inspection, mobile inspection and tax audit of the tax control the transfer procedure was introduced; –the amount of tax paid by individual entrepreneurs was reduced by an average of 30%, and they were given the right to choose the payment of taxes. In particular, they were given the opportunity to pay tax in fixed amounts or to pay on the basis of a declaration of the total annual income of an individual; the social tax rate –was reduced from 25% to 12% in relation to state enterprises, legal entities with a state share of 50 percent or more in the charter fund, as well as legal entities with a state share of 50 percent or more in the charter fund and their structural units; Modern trends and development factors of the application of digital technologies in education www.pedagoglar.uz 15th set February 2023 156 –electronic invoices were introduced and the Tax Code stipulated that invoices should be in electronic form as a rule, etc. . The tax policy formed in the republic is based on the principle that "If the people are rich, the state is also rich and powerful⁴" , the development of small business and private entrepreneurship plays an important role and is one of the priorities of the economic policy implemented in the republic. It should be recognized that regulation and promotion of their activities through the tax mechanism, which is one of the economic levers, is of great importance. These are just a few advantages of the digital economy. The development of the digital

⁸ Olimjon o'g'li, O. O., & Shuxrat o'g'li, Z. I. (2022). The Main Features and Signs of "Relations Contrary to the Charter"(On the Example of Russian Experience). *Web of Scholars: Multidimensional Research Journal*, 1(5), 17-21.

⁹ Ravshanjon o'g'li, J. R. M., & Rustam o'g'li, S. U. (2022). Socio-Psychological Reasons for the Origin of "Relations Contrary to the Charter". *Web of Scholars: Multidimensional Research Journal*, 1(5), 22-28.

economy has a positive effect on our daily life, provides many additional opportunities for the average user, and can also ensure the growth and development of the market.¹⁰

will get new jobs . But we cannot say that all established enterprises are "effectively working". There are taxpayers who are unable to fulfill their obligations to the budget. The number of business entities with tax debt is increasing year by year. In 2015, the number of business entities with tax debt was 33.3 percent of the total number of entities, and by 2019, the number of business entities with tax debt increased to 37.7 percent. Also, we can see the analysis of the total tax debts of the business entities with tax debt in the republic in the section of taxes and fees in Figure 2 below . If we look at the data of Figure 2 , the main types of taxes are analyzed in this figure. In particular, in 2015, the amount of debt from VAT was 35.4 % of the total tax debt, and by 2019, this indicator decreased to 31.5%. One of the reasons for the decrease in 2019 is the reduction of the VAT rate from 20% to 15% according to Decree No. PF-5837 [13]. However , the share of VAT tax in the total tax debt is high and this is a negative situation. In 2015, the tax debt on profit tax was 4.7 % of the total tax debt, and by 2019, this figure has increased to 7.2%. One of the reasons for this is that the profit tax rate of legal entities has increased from 12% to 15% , and another reason is the 1 bln. in cases where the sum exceeds the threshold amount, we can show that the profit and VAT tax have been paid. Taxpayers, including the increase in tax rates, directly affect the increase in tax debts and vice versa. In addition, during the years 2015-2019, tax debts on excise tax made an average of 9.1% of total tax debts. Also, turnover tax [14] (maintained as a single tax until 2020) has a downward trend. In 2015, it was 5.4 percent, but by 2019 it was 4.3 percent. Upon completion of the search work, the author analyzed selective publications that touch upon both the problems of conceptualizing the digital economy as a complex socio-economic phenomenon and its differences from other concepts and categories, and applied aspects of the digital economy, including the introduction of appropriate technologies.¹¹ The reason for this, as we mentioned above , is the transition of individual entrepreneurs to paying profit tax and VAT. Also, the amount of land tax debt is 8.4 % of the total tax debt , property tax is 5.9%, and land use tax is 8.4%. fainting. We can see information on individuals (except sole proprietors) with property and land tax arrears for the period of 2015-2019 in the republic in Figure 3 below. From the data of Figure 3 , we can see that the number of tax-paying individuals (except sole proprietors) has an increasing trend. In 2015, the total number of property and land tax payers was 4,968.9 thousand, in 2016 - 5,269,1 thousand, in 2017 - 5,935,2 thousand. 6,406.9 thousand in 2018 and 7,350.1 thousand in 2019. In 2019, compared to 2015, it increased by 2,381.2 thousand or 67.6%. The fact that the population of the Republic of Uzbekistan is increasing year by year naturally leads to an increase in the number of individuals who are property and land tax payers. This means that in 2019 compared to 2015 there was an increase of 402.4 thousand or 29%. Figure 3. Information about individuals (except sole proprietors) with property and land tax arrears in the republic [15] In addition, their tax arrears in 2015 amounted to 557.5 billion . 578.9 billion soums in 2016. 601.3 billion soums in 2017 . 642.6 billion soums in 2018. soums , and in 2019 this amount will be 861.5 billion. reached soum . This indicator is 304.0 billion compared to 2015 . shows an increase of 35.3 percent. In the light of all these trends, the concepts of "digital economy" and "knowledge economy" are becoming inseparable. Science and the new knowledge it produces are the central core on which almost all aspects of the modern economy are "strung", based on the scientific and technological paradigm - general principles and standards of development based on innovative sources of growth associated primarily with the use of breakthrough results of fundamental and applied research. This paradigm includes the widespread use of

¹⁰ Usmonjon o'g'li, A. U. B., & Obidjon o'g'li, A. O. (2023). Content, Positive and Negative Characteristics of the Digital Economy. *INTERNATIONAL JOURNAL OF BUSINESS DIPLOMACY AND ECONOMY*, 2(5), 230-235.

¹¹ Абдуллаева, М. (2020). Теоретические аспекты определения, развития цифровой экономики и её зарождение в Республике Узбекистан. in *Library*, 20(3), 21-27.

the most modern methods and technologies for research and development, including on a digital basis.¹² There are many cases of waiving tax debts in the German state. This is especially true for small businesses. It is appropriate to apply this concept in Uzbekistan as well. In this case, it should be taken into account that the small business entities for which the tax debt is forgiven will be developed in the future. 2. In practice, as a result of a tax audit conducted as part of a criminal case, additional taxes, including financial sanctions, are paid by the taxpayer to the deposit account of the authorized body that conducted the criminal case, but this amount does not appear in the database of the tax body, and is not reflected in the taxpayer's personal card. Among the terminological predilections that have developed in science, despite all the imagery of concepts: hidden, underground, informal, illegal economy, the term "shadow economy" still remains popular, which is one of the most significant and relevant topics of our time.¹³ As a result, an automatic collection order will be placed on the taxpayer's account and the taxpayer will be subject to double taxation. 3. In foreign experience, there are separate private firms engaged in compulsory collection of tax debt. If the tax debt is not terminated, the tax authority has established a collection system in cooperation with these companies. It is considered appropriate to introduce this system in Uzbekistan as well. 4. In order to ensure timely payment of land and property taxes by natural persons and to increase their responsibility for paying taxes, for violation of payment discipline together with calculation of penalty for each day of late payment of taxes we believe that it is appropriate to apply a monetary fine.

Summary

As a conclusion, we can say that the reduction of tax rates in recent years has created ease and wide opportunities for business entities to conduct their activities. However, there are only a few taxpayers who have tax debt. In our opinion, we believe that the following proposals will be effective in reducing tax and levy arrears on time and increasing the effectiveness of their full collection.

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¹² Абдуллаева, М. (2020). Дистанционное обучение: мировая практика, достижения, риски, перспективы. in Library, 20(4), 231-235.

¹³ Абдуллаева, М. (2021). Теневая экономика, её влияние на экономическую систему. in Library, 21(4), 86-101.

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