

IMPROVING TAXATION E-COMMERCE IN UZBEKISTAN

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ABSTRACT

This article discusses the features of taxation of e-commerce in Uzbekistan, outlines the existing problems, and also offers suggestions and recommendations on improving the taxation mechanism in the country based on international experience.

KEYWORDS: *E-Commerce, Digital Economy, E-Commerce Entities, E-Commerce Taxation, Tax Administration, National Tax System, Tax Jurisdiction, National Tax Jurisdictions, Double Taxation*