

Improving the Organizational and Economic Aspects of Managing the Tourism Industry

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Annotation: This article discusses the organizational and economic aspects of managing the tourism sector and the main directions for its improvement, the beneficial aspect of the state for the development of tourism, carefully studied the methods of state regulation, effective and applicable mechanisms for state regulation of the tourism sector and tourism-related industries.

Keywords: tourism, taxes, customs duties, VAT, excises, Duty Free, organizational and economic aspects, government regulation, tourism policy, insurance services, medical services, sports.

Introduction

As a result of reforms aimed at modernization and innovative development of economic sectors in the conditions of the formation of new Uzbekistan, the tourism sector has also risen to a new level. Important resolutions and decisions have been made by our government on the development of tourism, especially over the past five years. In the context of the digitalization of the economy, a large-scale state policy is being implemented on public administration and regulation of the tourism sector in a market-oriented manner. In particular, our president signed a decree "On additional measures for the rapid development of tourism in the Republic of Uzbekistan"². This resolution sets urgent tasks to create favorable conditions for the development of tourism, primarily in the private sector, increase competitiveness and quality of services provided, and actively and comprehensively promote the national tourism product on the world market. As a result, the allocation of organizational and economic aspects of tourism management is a strategic direction of particular strategic importance.

Literature review

The organizational and economic aspects of managing the tourism sector and the scientific substantiation of the problems associated with the development of the material and technical base of tourism are analyzed in the textbook "Development of the sphere of services, services and tourism: problems and ways to solve them" by M. K. Pardaev on the regulation of tourism by the state [1], in the textbook by I. S. Tukhliev and B. Sh. Safarov "Fundamentals of Tourism", the organizational aspects of tourism are studied in detail.[2] According to scientists of our country, a beneficial aspect of the state for the development of tourism is its direct and indirect influence on the development of other networks and industries, legal, organizational and socio-economic mechanisms for regulating the development of the tourism market, methods for assessing the effectiveness of tourism services, the main directions of state policy in the field of tourism, tourism infrastructure, state support for tourism were studied in the scientific works of Norchaev A.N. [3] and Bakaeva Z.T. [4].

Research Methodology

In the process of studying the state regulation of the tourism sector, developing its infrastructure, in the process of clarifying the goals, objectives and directions of the state policy for the development of tourism, taking into account the transformational processes in the industry, a methodological study of the role of the state in the tourism sector, in connection with this, as a result of studying the opinions of experts were the dialectical-system approach, comparative analysis, statistical approach and grouping methods are used, as well as the approach to determining the directions for the development of infrastructure components is substantiated.

Analysis and results

World experience shows that achieving efficiency without government intervention in a socially oriented economy is a difficult task. In particular, state regulation is very important for the development of tourism enterprises, regardless of ownership. This need is explained by the fact that the state attracts tax and other revenues and tax revenues to the state budget and other centralized funds as a consumer for tourism enterprises. Naturally, as a result of these incomes, the share of tourism services provided by enterprises will also increase.

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² <https://lex.uz/docs/4143188>. Decree of the President of the Republic of Uzbekistan No. DP-5611 dated May 1, 2019

The interest of the state in the development of tourism is expressed in its direct and indirect influence on the development of other networks and industries. **Figure 1** shows that the development of tourism affects the development of construction, production of consumer goods, agriculture, transport, communications and other industries due to the multiplier effect.

The construction of tourist complexes in industrially underdeveloped and remote areas prevents such negative consequences as the outflow of the population towards the urban agglomeration, the decline in production, the disappearance of traditional farming and lifestyle. Given the demographic situation in our country, this is one of the most important issues.

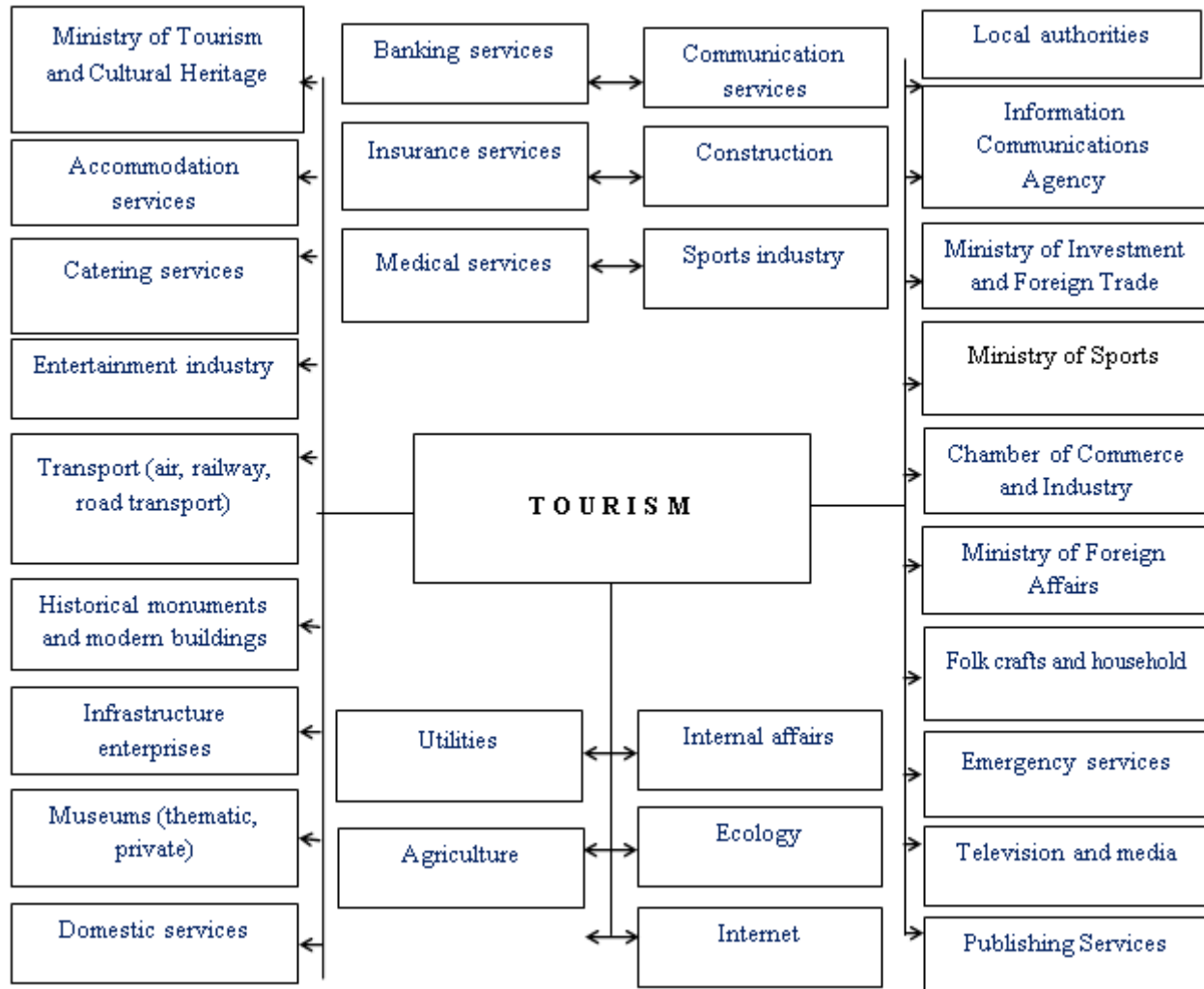


Figure 1. Associated factors directly or indirectly affecting the tourism industry³

In our opinion, one of the most effective and applicable mechanisms of state regulation of the tourism sector is regulation through tax and credit policy. Let's consider these mechanisms in detail.

Today, tourism enterprises are in great need of financial resources for the development of tourism enterprises. Tourist enterprises attract loans from credit institutions and commercial banks at high interest rates and use them to improve the material and technical base or finance various events. In this regard, it is advisable to introduce a system of preferential lending to tourism enterprises that have positive performance indicators in terms of normative and real indicators, have implemented an effective management system, and have achieved profit growth through high-quality tourism services provided to tourists.

Regulation mechanisms through taxes provide for the provision of various benefits at the level of local taxes to tourism enterprises in the implementation of tourism activities and an effective management system. The Tax Code of the Republic of Uzbekistan contains provisions aimed at providing benefits for certain types of taxes and targeting the funds received (for example, purchase at a "0" interest rate with the condition of making an investment).

One of the important areas of state regulation is the development of accommodation facilities and tourism infrastructure. Issues related to the development of the material and technical base of tourism provide for the financing of the construction, repair and reconstruction of tourism facilities at the expense of extrabudgetary funds. In this matter, it is appropriate to

³ Bakaev Z.T. Improving the organizational and economic mechanism for the development of domestic and inbound tourism: abstract of the dissertation of a Doctor of Philosophy (PhD) in Economics. - T.: TSEU, 2021. - 156 p.

present the experience of leading countries such as Cyprus, Israel, Turkey. In these countries, it is planned to allocate land plots for the construction of tourist facilities at preferential prices and lease them for a certain period, and, if necessary, extend the lease period for the same period.

In our opinion, in the context of the high cost of long-term bank loans and the difficulty of obtaining preferential loans for tourism enterprises, it is advisable to introduce a mechanism for collecting preferential taxes on investment and leasing activities. To this end, income received through the use of the leasing method may be exempt from income tax during the first two years, and organizations operating under leasing agreements from VAT.

The effect of customs control is to stimulate the development of such types of tourism as entrepreneurial and autotourism by reducing the amount of customs payments for goods imported and exported by tourists. To date, customs fees in Uzbekistan include customs duties, customs fees, VAT, excises, and a total of 14 types of fees levied on persons, goods, vehicles and other objects crossing the customs border.

In order to encourage inbound tourism, many governments are setting up duty-free shops at airports, lowering the fees charged to tourists when entering by private transport, and VAT on tourist goods purchased in the country is returned at customs. The purpose of tariff regulation is to change tariffs for natural products such as gas, electricity, aviation, rail transport and others, and this, in turn, stimulates the activities of tourism enterprises in the country and, as a result, positively affects the price of services provided to tourists.

Today, as the main financial mechanism for the development of domestic tourism, our government uses "Travel around Uzbekistan!" During the implementation of the program, it was determined that the costs associated with paying for tourist tours to citizens of our country will be paid from the following sources:

- ✓ for students of educational organizations - at the expense of their own funds and funds of the Youth Union of Uzbekistan;
- ✓ for employees of organizations and enterprises - at their own expense, the employer's funds and other funds in accordance with collective agreements;
- ✓ subject to ensuring coverage of at least 20 percent of the total number of orphans, children from Red Book families, disabled people - at the expense of charitable funds, as well as funds provided annually in the indicators of the State budget of the Republic of Uzbekistan;
- ✓ for pensioners and veterans of war and labor - at their own expense, funds from the fund for supporting social activities of veterans of the Republic of Uzbekistan "Nuroni", charitable funds;
- ✓ for enterprising women - from their own funds, funds of the Women's Committee of Uzbekistan, funds of the charitable public fund "Mahalla" and charity funds;
- ✓ mahalla activists and young families - from their own funds, will be reimbursed on a parity basis from the funds of the charitable public fund "Mahalla".

The task of the state is to promote the national tourism product in the domestic and international markets. Private businesses do not have the opportunity to carry out non-commercial advertising throughout the country, so they are content with promoting their products, and the state (Ministry of Foreign Affairs) should be involved in the formation of the tourist image of Uzbekistan on the international market, which is confirmed by world experience.

Conclusion and Recommendations

Until 2016, the role and importance of tourism in the socio-economic development of the country and its individual regions was not sufficiently taken into account in Uzbekistan. Giving tourism a strategic status, reforms in the socio-economic development of regions and increased attention to tourism have led to the expansion of research in this area. According to the Concept for the Development of the Tourism Industry in the Republic of Uzbekistan until 2025, the main goal of the state policy in the field of tourism is to ensure the sustainable development of the tourism services market based on the sustainable development of domestic and inbound tourism.

In conclusion, it is proposed to solve a number of problems on the application of methods of state regulation of tourism development in Uzbekistan. The main task is that it is necessary to develop domestic and inbound tourism in close connection with other areas of production, only then it will be possible to identify the problems facing the tourism infrastructure, objectively assess the influencing factors and eliminate their negative consequences.

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