

Mechanisms For Organizing Tax Control In The Business Environment Based On Risk Analysis

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Abstract

This article develops a new methodological approach to improving tax administration in the entrepreneurial environment of Uzbekistan. Unlike traditional approaches that treat tax administration mainly as a mechanism of control, the article frames it as an institutional infrastructure that should reduce compliance costs, increase trust, protect honest taxpayers and identify high-risk behaviour through data-based tools. The study uses a mixed-method desk research design based on official statistics on small business development, State Tax Committee information on budget receipts and digitalisation measures, the World Bank Enterprise Survey 2024 for Uzbekistan, and policy guidance from the OECD, IMF and World Bank. The empirical results show that small business is a systemic sector of the Uzbek economy: in January-September 2025 it accounted for 51.5 percent of GDP, 75.7 percent of construction, 60.9 percent of fixed investment, 55.0 percent of services, 32.0 percent of exports and 53.7 percent of imports. At the same time, World Bank firm-level data indicate that most firms do not perceive tax administration as a severe obstacle, but about one fifth of surveyed cases still report moderate or higher obstacles. This creates a reform challenge: tax administration should not become softer toward non-compliance, but it must become more selective, predictable and integrated with the business processes of taxpayers. The article proposes the Entrepreneurial Tax Administration Improvement Index (ETAI-5), consisting of simplification, digital integration, risk fairness, service quality and transparency. The contribution of the research is a

practical methodology that links fiscal objectives with entrepreneurship development, data governance and taxpayer service.

Keywords: tax administration; entrepreneurship; small business; digital tax compliance; risk-based audit; Uzbekistan; taxpayer services;

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1. Introduction

Tax administration is usually discussed as a fiscal instrument that secures budget revenue. However, in a developing and reforming economy it also functions as part of the entrepreneurial environment. Registration, reporting, invoicing, VAT refunds, inspections, penalties and communication with tax authorities directly influence the cost of operating formally. For small firms, which often have limited accounting capacity, even a technically correct tax rule may become economically burdensome when the administrative procedure is fragmented or unpredictable. Therefore, improving tax administration is not only a fiscal reform; it is also a business-environment reform.

Uzbekistan provides a relevant case for analysing this issue because entrepreneurship has become one of the key pillars of economic transformation. Official statistical releases show that small business remains a major contributor to production, trade, investment and employment-related activity. The sector is also highly diverse: it includes microfirms, individual entrepreneurs, family businesses, dehkan farms, artisans and other forms of self-employment. Such diversity requires a differentiated tax administration model. A uniform control-heavy approach may overburden low-risk taxpayers, while weak control may allow informal and unfair competition to expand.

The significance of the topic is strengthened by the current direction of public finance and tax reforms. Uzbekistan is moving toward digital fiscal systems, electronic transport waybills, taxpayer ratings, risk analysis and wider use of taxpayer data. International organisations also emphasise the need to improve audit programmes, strengthen VAT risk assessment and implement tax administration reform strategies. These reforms are important, but they raise a methodological question: how can digital tax administration support

entrepreneurship instead of merely increasing data collection and control intensity?

The research problem is that many tax administration reforms are evaluated mainly through revenue collection or enforcement indicators. Such indicators are necessary but insufficient for the entrepreneurial environment. If digitalisation increases duplicate reporting, if risk algorithms are not transparent, or if service channels do not reduce uncertainty, then formal businesses may still face high administrative costs. The research gap is the absence of an integrated methodology that connects revenue administration, taxpayer service, digital evidence and entrepreneurial competitiveness in one analytical framework.

The aim of this article is to develop a service-oriented and risk-based methodology for improving tax administration in the entrepreneurial environment of Uzbekistan. The objectives are: first, to analyse the role of small business in the national economy; second, to identify tax-administration-related constraints faced by firms; third, to examine recent digital and institutional reforms; fourth, to propose a methodology for measuring and managing improvement; and fifth, to formulate policy recommendations that balance fiscal discipline with entrepreneurial development.

2. Literature Review

The literature on tax administration is built on several theoretical traditions. The first is the deterrence approach, which views compliance as a response to the probability of audit and the size of penalties. The classical model of tax evasion by Allingham and Sandmo explains taxpayer behaviour through expected costs and benefits of non-compliance. This logic remains relevant for detecting intentional evasion, but it does not fully explain the behaviour of small businesses that may fail to comply because of complexity, limited information or administrative capacity.

The second tradition is the trust and service approach. Studies on responsive regulation and the "slippery slope" framework argue that compliance depends on the interaction between the power of authorities and the trust of taxpayers. When tax authorities are perceived as fair, transparent and

helpful, voluntary compliance may increase. This is especially important for entrepreneurship because many small businesses operate close to the boundary between formality and informality. A tax administration that is only punitive may discourage formalisation, while a purely soft approach may weaken fiscal discipline.

The third tradition focuses on compliance costs. Small firms usually face proportionally higher costs of record keeping, reporting and professional tax assistance than large firms. Therefore, tax simplification and administrative design matter as much as tax rates. OECD work on digital transformation argues that modern tax administration should be embedded in the systems and tools taxpayers already use, reducing the need to manually transfer data between business records and tax portals. This view changes the goal of digitalisation from "more electronic forms" to "less friction in compliance".

International research also increasingly highlights risk-based administration. In such systems, audit and verification resources are allocated according to compliance risk rather than applied uniformly. Risk-based models can protect honest taxpayers from unnecessary inspections while concentrating enforcement on high-risk segments. However, risk-based administration requires reliable data, transparent criteria, safeguards against algorithmic errors and effective appeal mechanisms. Without these conditions, risk scoring may become another source of uncertainty for businesses.

Digital tax administration has become a global trend through e-invoicing, online cash registers, real-time reporting, pre-filled returns and taxpayer portals. The OECD notes that the ultimate goal is not digitalisation for its own sake, but a transformation of tax processes so that tax calculation, reporting and payment become seamless. For entrepreneurs, this means that a successful digital reform should reduce manual reconciliation, duplicate submissions and waiting time for refunds or confirmations.

The Uzbekistan-specific literature and policy documents show a reform trajectory from rate and institutional reform toward digital administration, risk analysis and taxpayer services. The World Bank Tax Administration Reform Project supports improvement of the operational efficiency and effectiveness of the State Tax Committee and better services to taxpayers. IMF assessments emphasise audit programme reform, large taxpayer office operations, VAT invoice risk assessment and implementation of tax

administration reform strategies. These directions indicate that Uzbekistan's next reform stage should focus on methodology, not only technology.

Despite progress, a research gap remains. Most available discussions either describe digital reforms or analyse business conditions in general terms. Less attention is paid to how tax administration can be measured as a component of entrepreneurship competitiveness. The proposed ETAI-5 framework addresses this gap by linking five dimensions: simplification, digital integration, risk fairness, service quality and transparency.

Table 1. Theoretical foundations for improving tax administration in the entrepreneurial environment

Theoretical approach	Core idea	Implication for entrepreneurship	Limitation if used alone
Deterrence theory	Compliance depends on audit probability and penalties.	Useful for high-risk taxpayers and intentional evasion.	May overburden honest small firms if applied uniformly.
Responsive regulation	Authorities should respond differently to different taxpayer behaviour.	Allows education and support for low-risk firms and enforcement for chronic non-compliance.	Requires reliable segmentation and trained tax officers.
Trust-based compliance	Fairness, transparency and service quality influence voluntary compliance.	Builds long-term cooperation between entrepreneurs and tax bodies.	Trust without controls may not deter organised evasion.
Digital transformation	Tax processes should be embedded in business systems and data flows.	Reduces paperwork, errors and time costs for small firms.	Can create new burdens if duplicate reporting remains.

Theoretical approach	Core idea	Implication for entrepreneurship	Limitation if used alone
Risk-based administration	Control resources are directed to taxpayers with higher risk indicators.	Reduces unnecessary inspections and improves audit productivity.	Needs data quality, cybersecurity and appeal safeguards.

Service-oriented, risk-based tax administration as entrepreneurial infrastructure

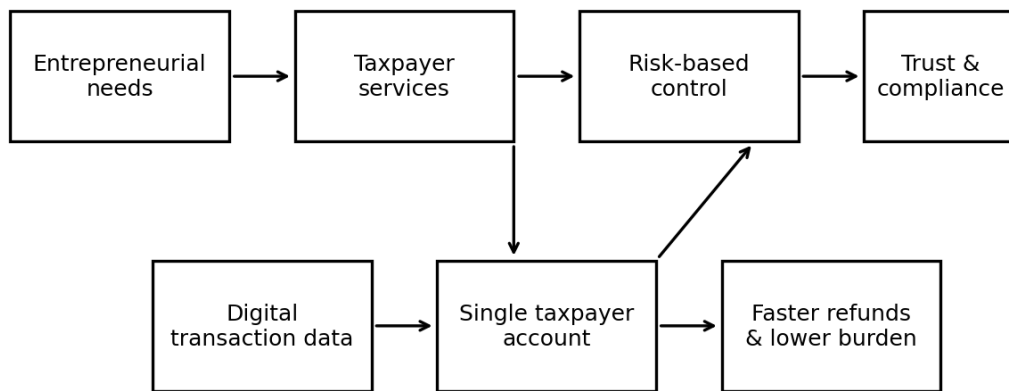


Figure 1. Conceptual model of entrepreneurship-centred tax administration. Source: author's synthesis.

3. Research Methods

The research uses a mixed-method desk study design. It combines descriptive statistical analysis, document analysis, comparative policy analysis and methodological modelling. This design is appropriate because the purpose of the article is not to estimate a single causal coefficient, but to build an evidence-based methodology for improving tax administration in the entrepreneurial environment.

The data sources are divided into four groups. The first group includes official statistics on small business in Uzbekistan, particularly indicators on GDP contribution, sectoral shares, investment, exports and imports. The second group includes State Tax Committee information on budget receipts,

digitalisation measures and planned reforms such as taxpayer ratings, automatic calculation of some small business taxes and electronic transport waybills. The third group includes firm-level evidence from the World Bank Enterprise Survey 2024 for Uzbekistan, especially the variable measuring whether tax administration is perceived as an obstacle. The fourth group includes policy and analytical sources from the OECD, IMF and World Bank. The main variables used in the article are: small business contribution to GDP and sectors; share of exports and imports generated by small businesses; tax receipt structure; firm perception of tax administration as an obstacle; and the presence of digital or risk-based reform instruments. The study also introduces a synthetic methodological indicator - the Entrepreneurial Tax Administration Improvement Index (ETAI-5). It is not presented as an official statistical index; rather, it is a practical tool that can guide reform monitoring.

ETAI-5 consists of five equally weighted dimensions. Simplification measures whether entrepreneurs face fewer duplicative obligations and clearer rules. Digital integration measures whether tax processes are connected with business accounting, invoicing, logistics and payment systems. Risk fairness measures whether audits, refunds and checks are based on transparent risk criteria. Service quality measures response time, quality of consultation, taxpayer satisfaction and availability of proactive guidance. Transparency measures publication of rules, appeal mechanisms, data protection and accountability of tax authorities.

The analytical procedure includes four steps. First, the role of small business is assessed to justify why entrepreneurship-sensitive administration matters. Second, firm-level tax obstacle data are interpreted to distinguish severe constraints from moderate frictions. Third, current reform measures are mapped against the five ETAI dimensions. Fourth, a roadmap is developed to transform tax administration from a control-oriented system into a service-oriented and risk-based ecosystem.

Reliability is supported by using official and internationally recognised sources. Validity is strengthened through triangulation: statistical indicators are compared with firm perceptions and policy documents. The main limitation is that the article does not use primary survey data collected by the author. Therefore, the proposed methodology should be tested in future

empirical research using surveys of entrepreneurs, interviews with tax officials and administrative microdata.

Table 2. Data sources, variables and analytical use

Source	Variables used	Analytical purpose
National Statistics Committee of Uzbekistan / public statistical releases	Small business shares in GDP, industry, construction, investment, services, exports and imports.	To show the systemic role of entrepreneurship and justify the need for business-sensitive tax administration.
State Tax Committee of Uzbekistan	Tax receipt structure, planned digitalisation measures, electronic transport waybills, taxpayer rating and service reforms.	To identify the institutional and digital instruments already available for reform.
World Bank Enterprise Survey 2024 for Uzbekistan	Firm perception of tax administration as an obstacle; tax official visit indicator.	To measure administrative friction from the firm perspective.
OECD Tax Administration 2024 and digital transformation materials	International principles of digital transformation, e-invoicing and compliance management.	To compare Uzbekistan's reforms with global tax administration trends.
IMF and World Bank Uzbekistan reports	Recommendations on audit programmes, VAT invoice risk assessment, taxpayer services and tax administration reform.	To connect the proposed methodology with macro-fiscal and institutional reform priorities.

4. Results

The first result is that the scale of Uzbekistan's small business sector makes tax administration a macroeconomic issue, not only a technical problem of tax offices. Publicly reported official statistics for January-September 2025

indicate that small businesses accounted for 51.5 percent of GDP, 33.4 percent of industrial output, 75.7 percent of construction work, 60.9 percent of investment in fixed capital, 55.0 percent of services, 32.0 percent of exports and 53.7 percent of imports. These figures show that an inefficient tax administration system would affect not only tax compliance but also investment, employment, exports and regional development.

The second result is that the entrepreneurial sector is heterogeneous. A single approach to tax control cannot fit microfirms, individual entrepreneurs, exporters, construction firms, service companies and agricultural producers at the same time. Therefore, the tax administration methodology should be segmented. Low-risk and digitally transparent taxpayers should receive simplified interaction and faster procedures, while high-risk taxpayers should be subject to targeted audits and stronger verification.

Table 3. Selected indicators of small business role in Uzbekistan, January-September 2025

Indicator	Value share /	Interpretation for tax administration
Active small business entities	About 1.21 million	Mass taxpayer service and digital self-service channels are necessary.
Share in GDP	51.5%	Tax administration directly affects more than half of economic output.
Share in industrial output	33.4%	Industrial SMEs require invoice, inventory and VAT compliance support.
Share in construction	75.7%	Construction needs targeted risk analysis due to high cash-flow and subcontracting risks.
Share in fixed investment	60.9%	Administrative certainty influences investment decisions.
Share in services	55.0%	Service firms benefit from simple e-records and pre-filled reporting.
Share in exports	32.0%	Exporters require fast VAT refund and customs-tax data integration.

Indicator	Value share /	Interpretation for tax administration
Share in imports	53.7%	Import-related tax administration should integrate customs, VAT and logistics data.

Source: compiled by the author based on public statistical information of Uzbekistan for January-September 2025.

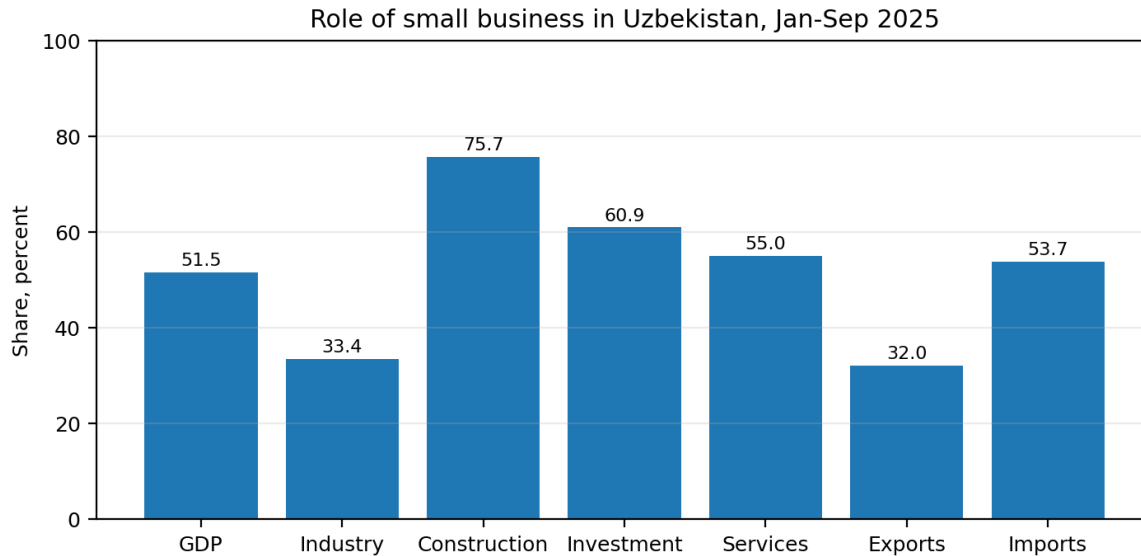


Figure 2. Economic role of small business in Uzbekistan. Source: author's visualisation based on official statistical releases.

The third result is based on firm-level perception data. In the World Bank Enterprise Survey 2024 for Uzbekistan, the tax administration obstacle variable shows that 54.4 percent of cases reported no obstacle and 23.6 percent reported a minor obstacle. This indicates that, for the majority of firms in the dataset, tax administration is not perceived as a severe barrier. However, 13.7 percent reported a moderate obstacle, 4.4 percent a major obstacle and 2.6 percent a very severe obstacle. Therefore, 20.7 percent of surveyed cases fall into the moderate-or-higher category. This group represents the main reform space for reducing administrative friction.

The implication is important. The goal of reform should not be to weaken tax control for all entrepreneurs. Instead, reform should reduce the burden for compliant taxpayers and improve targeted treatment of taxpayers experiencing high administrative friction. A risk-based and service-oriented model is therefore more appropriate than a universal deregulation model.

Table 4. Firm perception of tax administration as an obstacle, Uzbekistan Enterprise Survey 2024

Response category	Share of cases	Policy meaning
No obstacle	54.4%	A large base of taxpayers may be suitable for automated and simplified service.
Minor obstacle	23.6%	Minor frictions can be reduced through guidance, pre-filled forms and digital help.
Moderate obstacle	13.7%	This group needs targeted simplification and better dispute prevention.
Major obstacle	4.4%	High-burden cases require diagnostic review of procedures and communication.
Very severe obstacle	2.6%	Severe cases may reflect complex audits, refund delays or regulatory uncertainty.
Do not know / not applicable	1.4%	Should be excluded from direct compliance-burden interpretation.

Source: compiled by the author based on World Bank Enterprise Survey 2024 metadata for Uzbekistan.

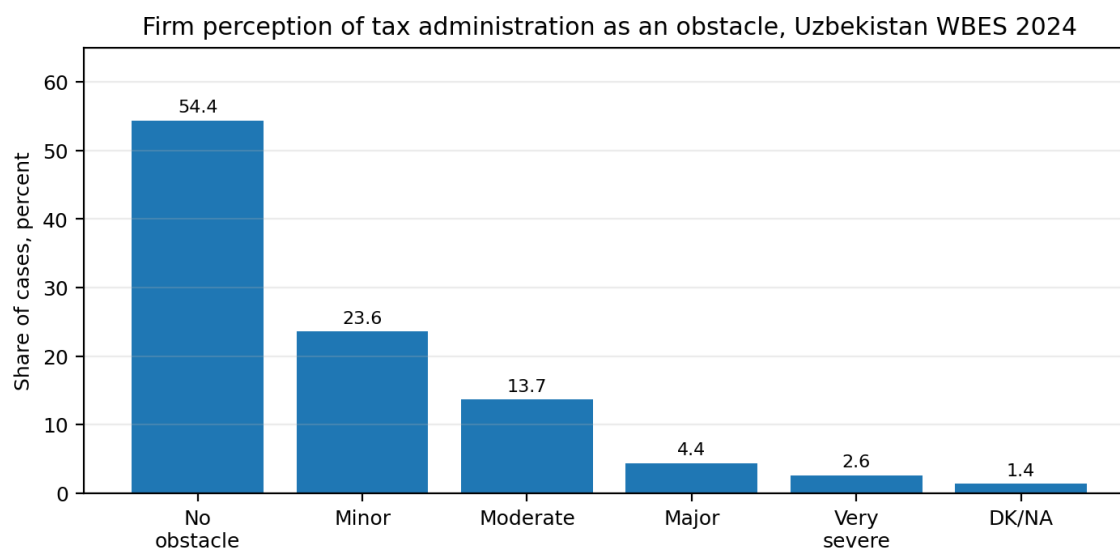


Figure 3. Tax administration as a perceived obstacle for firms. Source: author's visualisation based on WBES 2024 Uzbekistan.

The fourth result concerns the fiscal side of administration. State Tax Committee information for the first quarter of 2024 shows that budget receipts were composed mainly of direct taxes, indirect taxes and resource/property-related payments. Direct taxes accounted for 44.7 percent, indirect taxes for 29.4 percent and resource and property taxes for 20.0 percent of receipts. From the entrepreneurship perspective, this structure means that business activity is affected both through profit and income taxation and through VAT, excise and transaction-related administration.

The turnover tax represented a relatively small share of Q1 2024 tax-type receipts compared with VAT, corporate profit tax and personal income tax. This suggests that improving the entrepreneurial environment should not be limited to changing a simplified regime. It should address the whole compliance chain: registration, employment reporting, VAT invoices, property and land tax calculation, customs-tax linkage, refund processing and dispute prevention.

The fifth result is the proposed ETAI-5 methodology. The diagnostic logic is that tax administration should be evaluated not only by the amount of revenue collected, but also by whether it creates a predictable, low-friction and fair environment for formal entrepreneurship. ETAI-5 converts this logic into five measurable pillars: simplification, digital integration, risk fairness, service quality and transparency.

The index is designed for practical use. Each pillar can be measured through a combination of administrative data and taxpayer feedback. For example, simplification can be measured by the number of filings removed or pre-filled; digital integration by the share of invoices, waybills and payments processed electronically without duplicate entry; risk fairness by the share of audits selected through documented risk criteria and the appeal success rate; service quality by response time and taxpayer satisfaction; and transparency by publication of guidance, risk criteria explanations and data protection practices.

Table 5. Proposed Entrepreneurial Tax Administration Improvement Index (ETAI-5)

Pillar	Core question	Possible indicators	Expected effect
Simplification	Are taxpayers required to do less repetitive administrative work?	Number of reports eliminated; share of pre-filled returns; average filing time.	Lower compliance cost and fewer errors.
Digital integration	Are tax procedures embedded into business records and transactions?	Share of e-invoices, e-waybills, online cash records and integrated taxpayer accounts.	Better data quality and less manual reconciliation.
Risk fairness	Are controls proportional to actual compliance risk?	Share of risk-based audits; audit yield; refund risk score accuracy; appeal outcomes.	Less pressure on low-risk firms and stronger control of evasion.
Service quality	Does the tax administration help entrepreneurs comply correctly?	Response time, first-contact resolution, taxpayer satisfaction, proactive guidance.	Higher voluntary compliance and trust.
Transparency	Are rights, obligations and data use clear to taxpayers?	Published guidance, clear penalty logic, data protection rules, dispute resolution time.	Predictability, legal certainty and taxpayer confidence.

Entrepreneurial Tax Administration Improvement Index (ETAI-5)

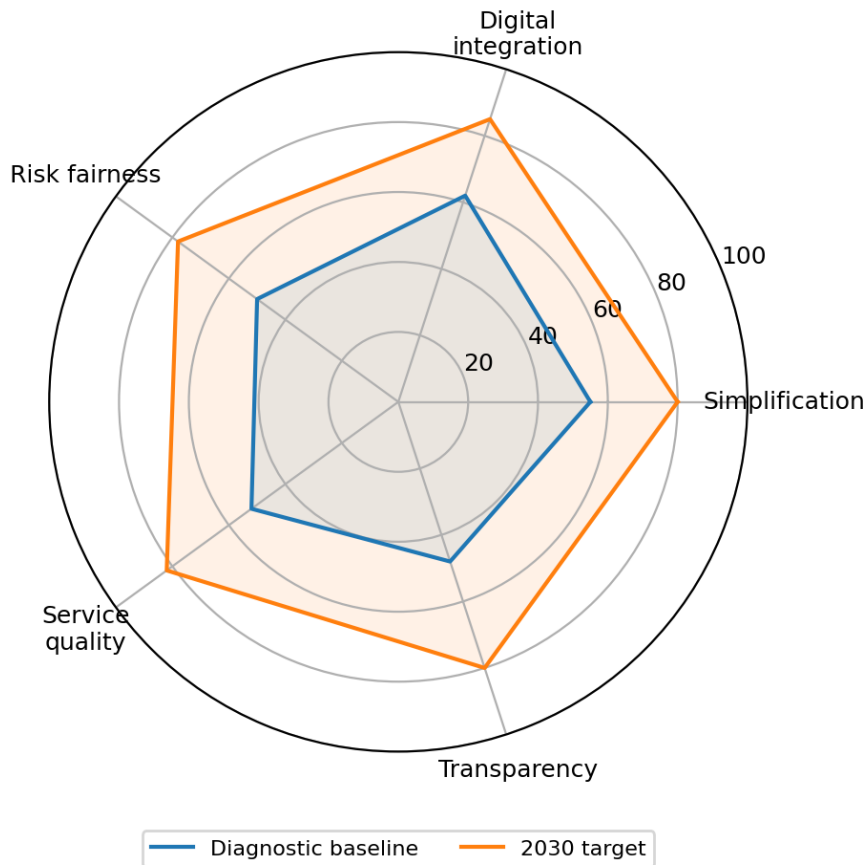


Figure 4. *ETAI-5 diagnostic and target profile. Source: author's methodological proposal.*

The sixth result is a reform roadmap. The first stage should map taxpayer journeys by type of entrepreneur and identify the most burdensome touchpoints. The second stage should consolidate digital accounts and remove duplicate submissions. The third stage should connect risk-based VAT refunds, audits and taxpayer ratings. The fourth stage should retire obsolete reporting obligations that become unnecessary after data integration. The fifth stage should institutionalise evaluation through service and burden indicators, not only revenue indicators.

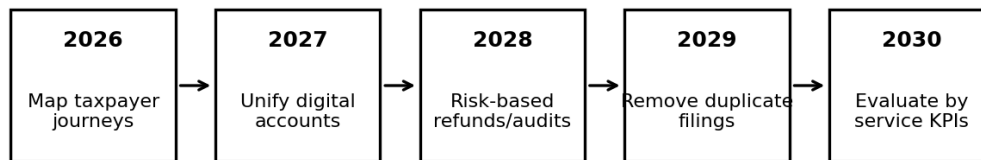
Roadmap for an entrepreneurship-centred tax administration methodology

Figure 5. Roadmap for implementing the proposed methodology. Source: author's proposal.

5. Discussion

The findings confirm that Uzbekistan's tax administration reform should be understood as part of entrepreneurship policy. Because small business contributes substantially to GDP, construction, investment, services and foreign trade, administrative quality affects the real economy. Tax administration therefore has a dual mandate: it must protect public revenue and simultaneously lower the institutional cost of formal business activity.

The results are consistent with the OECD argument that digital transformation should make taxation easier and less costly by integrating tax processes into the tools used by taxpayers. Uzbekistan's reforms such as electronic transport waybills, taxpayer ratings and automatic calculation of some small business taxes are compatible with this direction. However, the critical condition is that digital tools must replace old burdens rather than add new layers of reporting. If electronic systems are introduced while paper-like logic remains, the reform may become digitised bureaucracy rather than digital transformation.

The findings also support IMF recommendations on strengthening revenue administration through audit programme reform and VAT invoice risk assessment. A risk-based model is particularly important because the World Bank Enterprise Survey data do not show a universal severe burden. Most

firms report no or minor obstacle, but a meaningful minority report moderate or higher obstacles. This pattern suggests that the administration should avoid broad-based pressure and instead focus on differentiated treatment. Low-risk taxpayers should receive faster service and fewer contacts, while high-risk cases should be identified through data and audited professionally. The proposed methodology differs from a simple digitalisation agenda. It begins with the taxpayer journey and asks how an entrepreneur experiences tax administration from registration to reporting, payment, refund, audit and appeal. This is important because a reform may be technically successful from the administration's perspective but still inconvenient for businesses. For example, a portal may collect data efficiently, yet if entrepreneurs must enter the same information in several places, the compliance burden remains high.

The study highlights three policy tensions. The first is between control and trust. Effective tax administration requires control, but excessive control weakens trust and raises transaction costs. The solution is not to choose one side, but to apply responsive regulation: assistance for compliant taxpayers, correction for accidental errors and firm sanctions for deliberate evasion. The second tension is between data collection and data protection. More digital data improves risk analysis, but businesses must understand how their data are used and protected. The third tension is between simplification and fairness. Simplified regimes support small firms, but excessive simplification may create arbitrage and unfair competition. Therefore, simplification should be connected with transparent thresholds and gradual transition rules.

For policymakers, the main implication is that tax administration performance should be measured through a balanced scorecard. Revenue collection remains essential, but it should be accompanied by indicators such as average refund time, number of duplicate filings removed, share of pre-filled returns, taxpayer satisfaction, audit yield, dispute resolution time and the share of services delivered through digital self-service. Such indicators can make reform accountable to both the fiscal system and the business community.

For tax authorities, the proposed ETAI-5 framework can be used as an internal diagnostic instrument. Each regional tax office or taxpayer segment can be scored across the five pillars. This would allow managers to identify

whether the main problem is service quality, digital integration, risk fairness or transparency. For entrepreneurs, the framework creates clearer expectations: if a business keeps clean digital records and has low risk indicators, it should receive faster and less burdensome treatment.

For researchers, the article opens several directions for future work. The ETAI-5 index should be tested empirically using survey data from entrepreneurs and administrative microdata. Future studies can estimate whether improvements in service quality and digital integration reduce compliance costs, increase formalisation or improve tax payment discipline. Another promising direction is to compare Uzbekistan with other Central Asian economies implementing digital tax reforms.

6. Conclusion

The analysis showed that small business plays a systemic role in Uzbekistan's economy. The sector's contribution to GDP, construction, investment, services and trade means that administrative procedures in taxation directly affect economic dynamism. At the same time, World Bank firm-level evidence suggests that tax administration is not perceived as a severe obstacle by the majority of firms, but a meaningful minority still experiences moderate or higher obstacles. This supports a differentiated reform strategy rather than a uniform deregulation strategy.

The proposed ETAI-5 methodology provides a practical tool for reform management. It evaluates tax administration through five pillars: simplification, digital integration, risk fairness, service quality and transparency. These pillars allow policymakers to connect fiscal discipline with business-environment improvement. The methodology also supports a transition from control-heavy administration toward a service-oriented and risk-based ecosystem.

The main policy recommendation is that every new digital tax instrument should be accompanied by the removal or simplification of at least one old administrative obligation. Risk-based audits and VAT refund systems should be transparent, appealable and supported by high-quality taxpayer services. Taxpayer ratings should reward clean records through faster services, not

only classify taxpayers for control. Finally, reform results should be measured by both revenue and taxpayer-experience indicators.

The study has limitations because it relies on secondary data and policy analysis. Future research should conduct primary surveys of entrepreneurs, interviews with tax officials and econometric analysis of administrative data. Nevertheless, the article offers a coherent methodological basis for designing tax administration reforms that support entrepreneurship, strengthen compliance and contribute to sustainable public finance in Uzbekistan.

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