

IMPROVING THE MECHANISMS FOR COLLECTING INDIRECT TAXES IN THE CONTEXT OF BUILDING A DIGITAL ECONOMY

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ABSTRACT

The organization of profit and its taxation play an important role in the financial relations of enterprises. In this article, the organization of profit and its taxation play an important role in the financial relations of enterprises. This article interprets profit as a key indicator of socio-economic development of the enterprise and is based on the need to form a profit tax for the state budget. The current situation with the taxation of profits is analyzed and the legal framework is considered. The views of leading scholars on profit and profit tax have been analyzed. There are also proposals and recommendations for the formation of profit and its object as a tax. The current situation with the taxation of profits is analyzed and the legal framework is considered. The views of leading scholars on profit and profit tax have been analyzed. Suggestions and recommendations on profits and their formation as a tax object are also formed.

KEYWORDS: Profit, Profit Tax, Profit Tax Mechanism, Enterprise, State Budget, Digital Economy, Digital Technologies.

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