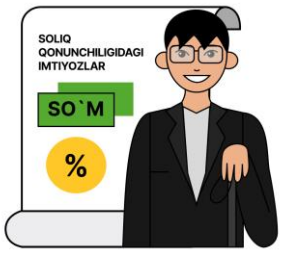
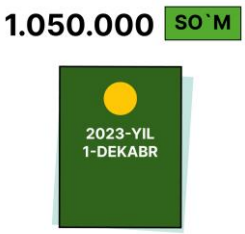
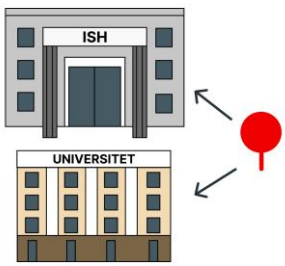
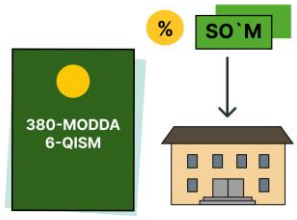
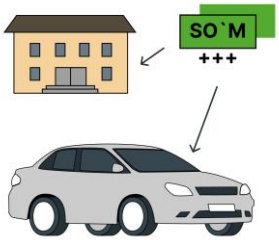
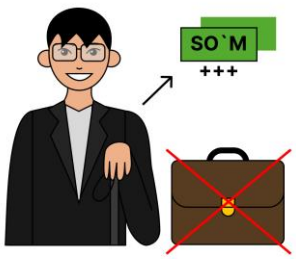
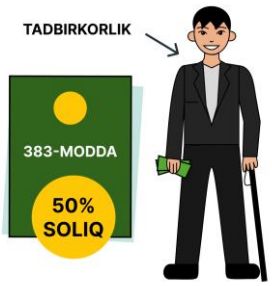
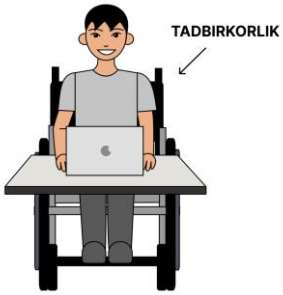
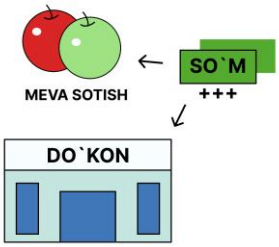
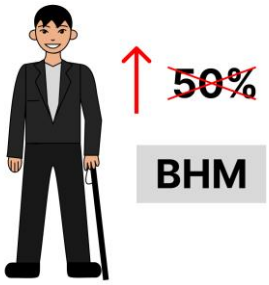
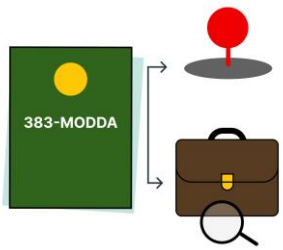
Nogironligi bor insonlarning soliq qonunchiligidagi ayrim imtiyozlari

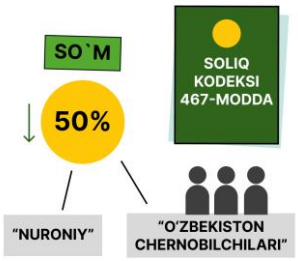
Illyustratsiya	Oson matn
	Bu maqolada sen nogironligi bor insonlarning soliqdagi ayrim imtiyozlari haqida bilib olasan.
	Soliq – bu sen davlatga biror mulking yoki ish haqingdan pul to‘lashing.
	Soliq kodeksining 380-moddasiga ko‘ra: ● bolalikdan nogironligi bor insonlar ● birinchi va ikkinchi guruh nogironligi bor insonlar eng kam ish haqining 3 baravarigacha soliqdan ozod etiladi.
	Soliq imtiyozidan foydalanish uchun sen: ● pensiya guvohnomasini ● yoki nogironlik hujjatini soliq idorasiga berishing kerak.

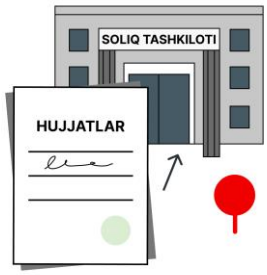
	Masalan: ● Sen korxonada mutaxassis bo‘lib ishlaysan va senda ikkinchi guruh nogironlik bor ● Sening oyliging 6 million so‘m. ● Ishchilar oylining 12 foizini **daromad so‘lig‘iga** to‘laydi. ● Sen eng kam ish haqining 3 baravarigacha soliqdan ozod etish imtiyozingdan foydalanib ● 342.000 (uch yuz qirq ikki ming) so‘m daromad solig‘i to‘lashing yetarli bo‘ladi.
	2023-yil 1-dekabr holatiga ko‘ra: ● eng kam ish haqi miqdori 1 050 000 (bir million ellik ming) so‘m.
	Soliq imtiyozi sening **asosiy ish joying** bo‘yicha belgilanadi.

	Soliq kodeksining 380-moddasiga ko‘ra, soliq imtiyozlari: ● sening foizlardan tushadigan daromadlaring ● va mol-mulkni ijaraga berganda oladigan pulga qarab belgilanadi.
	Mol-mulkni ijaraga berish – bu sen uy, ishxona, mashina kabi narsalaringni boshqalarga vaqtincha berish orqali pul olishing.
	Bunday hollarda **soliq imtiyozini** ● yillik daromad ● to‘langan soliqqa qarab sen yashaydigan joydagi **soliq tashkiloti** belgilaydi.
	Masalan: ● Sen hech qayerda qonuniy ishlamaysan. ● Lekin uyingni ijaraga berib, 4 million so‘m ijara puli olasan.

	Bu holatda sen yashash joydagi soliq tashkilotiga: • yillik daromadingni • to‘lagan soliqlaringni • nogironlik hujjatingni berib, **soliq imtiyozidan** foydalanishing mumkin.
	Sen asosiy ish joyingdan boshqa, yana bir insonning o‘rnida vaqtincha ishlaganing uchun soliq imtiyozidan foydalanmoqchi bo‘lsang • soliq tashkilotiga • yillik daromading • to‘lagan soliqlaring haqidagi hujjatni berishing kerak.
	Soliq kodeksi 383-moddasiga ko‘ra sen tadbirkorlik qilmoqchi bo‘lsang: • senda **birinchi** yoki **ikkinchi guruh nogironligi** bo‘lsa, 1 oylik soliqning yarimini to‘laysan.

	Tadbirkorlik – bu sen o‘zing mustaqil biror ish qilishing.
	Masalan: ● Bozorda meva, sabzavot sotishing ● Do‘kon yoki o‘quv markazi ochishing ● Boshqa ish turlari
	Lekin bu pul bazaviy hisoblash miqdorining yarimidan ko‘p bo‘lmasligi kerak.
	Belgilangan soliq miqdori Soliq kodeksining 383-moddasiga ko‘ra: ● joy va tadbirkorlik turiga qarab har xil belgilangan.

	Masalan: ● Sen Toshkentdagi bozorda meva, sabzavot va boshqa mahsulotlarni sotasan ● sen uchun bu yerdagi soliq miqdori oyiga 302.500 (uch yuz ikki ming besh yuz) so‘m. ● Sen soliq imtiyozidan foydalansang, 302.500 (uch yuz ikki ming besh yuz) so‘mning yarimini 151.250 (bir yuz ellik bir min ikki yuz ellik) so‘mni to‘lashing yetarli. .
	Soliq kodeksi 467-moddasiga ko‘ra: ● nogironligi bor insonlarning jamoat birlashmalari ● “Nuroniy” jamg‘armasi ● “O‘zbekiston Chernobilchilari” assotsiatsiyasi ● ishchilarining yarmidan ko‘pi nogironligi bor insonlar bo‘lgan soliq to‘lovchilar soliqlardan ozod qilinadi.
	Sen soliqdagi imtiyozingni yo‘qotsang bu haqida 15 kun ichida sendan soliq oladigan yuridik shaxsga aytishing kerak.

	Yuridik shaxs – bu korxona va tashkilotlar.
	Soliq imtiyozini tasdiqlovchi hujjatlar soxtalashtirilsa qonuniy javobgarlikka tortiladi.
	Sen soliq imtiyozlaridan foydalanish uchun: • Yashash joyingdagi soliq tashkilotiga, soliqda imtiyozing borligini tasdiqlovchi hujjatlarni berishing kerak.