

## **INCREASING THE CAPACITY OF PERSONNEL THROUGH THE SYSTEM OF PRIVILEGES IN HOTELS OF UZBEKISTAN**

Rakhmonova Nigina Anvarovna

Doctoral Student of the department of "Tourism and Service" TSUE

E-mail: rakhmonovan1997@gamil.com

During interviews with managers of more than 45 small hotel enterprises located in Tashkent city, when the existing problems in practice were studied and analyzed, it was determined that it is necessary to improve the quality of service in the enterprise through potential personnel. In order to increase the knowledge and skills of the existing personnel, regular quality control and special funds are required.

The results of the conducted research show that it is difficult to allocate separate funds from the budget of the enterprise for the purpose of improving the quality of service in hotel enterprises run by small private business entities. The reason is that the company needs to pay tourist tax, i.e., tourist tax and value added tax, along with monthly expenses, salaries to employees, taxes, and utility payments. Although hotel enterprises plan to achieve competitiveness through qualified employees and quality service, the allocation of separate funds in addition to taxes and additional expenses in the enterprise was considered one of the urgent problems.

Therefore, we have developed the following model as a solution to 2 types of problems that are relevant for hotel companies today. In this case, when a hotel company makes an investment to increase the professional potential of its employees, this company will get benefits from value added tax. As a result, we achieve the following service efficiency:

- To increase the quality of service, and to achieve the satisfaction of tourists by developing the service culture of the employees, as well as communication skills with the client;
- To increase interest in the brand of our country through guests who are satisfied with the quality of service, to create trust and, of course, to further raise the prestige of our country in the tourism market;
- For the owner of the hotel business, and for entrepreneurs, to have qualified employees at the same time, to optimize their costs by achieving competitiveness through the quality of service, and to have a loyal customer base;
- Improving the skills of personnel who come into direct contact with the client in the process of providing the service will motivate them to develop their

professional skills. as a result of these processes, as the company's income increases, in turn, the salaries of employees also increase, and methods of incentives are formed for the achievements of professional employees.

Based on the above, the increase in tourist flow through this privilege will have a positive effect on the economy of our country, increase income from tourism, improve the standard of living of the population, and help create new jobs. is expected.

According to 258 of the Tax Code of Uzbekistan, the value added tax rate for all types of goods and services is set at 15 percent. But if we look at the world experience, in the service sector, in particular, for the hotel network, the value added tax is set at a low rate - that is, at a differentiated rate. In Turkey, which is one of the countries with well-developed tourism, this indicator is 8%, and in countries such as Spain, Germany, France, Greece, the differentiated rate of value added tax for service industry - hotel enterprises is set twice as low.

Lack of personnel in hotel enterprises is one of the problems that managers of the industry are constantly waiting for a solution. That is, the hotel company, while allocating funds for the training of its employees, does not have a guarantee that the employee will not leave his job based on the internal characteristics of the industry. However, as in all enterprises, the next factor that affects staff shortage in hotel enterprises is wages and employee incentives.

The main reason for the shortage of personnel in the field of hotel services is the uneven distribution of the demand for services throughout the year and the low position of service personnel in the labor market (room cleaners, laundry workers, porter When studying the current situation in small-scale hotel enterprises, the following problems were identified:

- service quality does not always meet standards;
- it is somewhat difficult to allocate separate funds for personnel training;
- most of the company's income is spent on paying taxes (for example, VAT);
- lack of personnel in hotel enterprises).

These problems indicate that hotel enterprises need state support and various forms of subsidies.

The existing problems in small hotel enterprises located in Tashkent were thoroughly analyzed and the following model "increasing the professional potential of personnel working in the hotel through the system of privileges" was developed:

If the hotel company allocates funds to improve the professional skills of the hotel employee, the hotel company will be exempted from a part of the value added tax that it is obliged to pay.

When this law is implemented, it is expected that it will be beneficial for 4 parties: the State, the hotel company, the guest and the employee.

- Through state-quality tourist services, the brand of the country will be better known, small businesses will be supported in the conditions of sustainable development of tourism, and as a result, the well-being of the population will improve.
- The owner of a hotel enterprise - a small business, by improving the quality of services, increases the number of loyal customers, increases income and, in turn, increases the efficiency of service.
- Hotel operator - professionals of their profession who have sufficient knowledge and skills in their field, are aware of the latest news in the field, are self-confident, cause customer satisfaction by providing quality service it comes out.
- A group of customers who are satisfied with the quality of the service and have good impressions about the company and the country as a whole is formed when the service in the image of the guest is provided in a quality manner by the service personnel.

Value added tax is a source of additional income for the country's economy. But at the same time, it is necessary to develop optimal methods of filling the budget that do not hinder the development of tourism.

Tourism in general develops the industry through subsidies allocated to the hotel sector, as a result of the increase in the number of competitive enterprises providing quality services, the flow of international tourists increases, and this process serves for the development of the country's economy in the future.