



The Importance of Digitalization in Tax System of Uzbekistan

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Abstract: The topical issue today is the question of how to develop tax system in modern conditions. The goals and content of digitalization of tax system and reforms done are changing, new means and technologies are emerging. This article deals with the importance and ways to improve tax system in New Uzbekistan.

Keywords: digitalization, reforms, tax system, New era, state tax service, collaboration.

INTRODUCTION.

Today, large-scale work was carried out on the consistent introduction of IT technologies to the state tax service bodies.

During the past period, as a result of revision of the business processes of the tax administration, the existing information systems in the state tax service bodies were systematically improved.

These projects were implemented with the technical support of the World Bank and the Federal Tax Service of the Russian Federation. In the same process, a strategy of future actions was developed in collaboration with experts from South Korea, Azerbaijan, and China.

Main part. Today, 45 types of interactive and electronic tax service portals have been introduced by the State Tax Committee. During 2019, these services were paid by taxpayers for a total of 400 mln. used more than once.

Creating favorable conditions for taxpayers and freeing them from excessive tax burden is a priority task for tax authorities. In this sense, from September 1, 2019, a new interpretation of the official website of the State Tax Committee was launched. Through the site, you can get acquainted with the most current and new information on the activities of tax authorities, use all types of electronic services.

Today, more than 10,000 employees working in the state tax service are effectively using the existing information systems and software products. The State Tax Committee has established information exchange systems with more than 50 ministries and agencies, and the tax base is being expanded by processing the information generated through it.

Today, our government considers improving the quality of services provided to taxpayers, creating relief for entrepreneurs, expanding the taxable base, and increasing the collection of taxes as the urgent tasks of the state tax service authorities due to the introduction of modern IT technologies into the tax administration.

In this regard, during the last year, the tax authorities launched a new interpretation of the official website, electronic invoices, online cash registers, a web portal that allows reporting of tax violations by business entities, and a number of electronic state services for taxpayers.

Currently, projects are being implemented to modernize the data processing center, increase network speed, update the computer and printer fleet, expand system software, increase the number of

services convenient for taxpayers and transfer them to a mobile version, and introduce the use of a modern business analysis BI - Business Intelligence system is increasing.

The number of electronic services provided by the state tax service has increased to 45.

At the same time, taxes are paid through the taxpayer's personal office, and 12 types of electronic documents and 27 types of reports are sent as provided for by the legislation.

In order to create favorable conditions for taxpayers to voluntarily fulfill their tax obligations, electronic services are developed based on the following requirements:

- Taking into account the needs of users
- Continuous provision of electronic services
- Providing explanations to users
- Ensuring the relevance of electronic services
- Use of interagency cooperation

Providing technical assistance and advice in the provision of services

- Use of unique identifiers
- Evaluation of services by users
- Ensuring information security
- Creating an interface in a uniform style and design

Continuous vertical control over the execution of electronic applications received from interactive services is ensured through the electronic document circulation system.

In 2019, 11 types of new electronic services were introduced by the state tax service authorities.

Among these electronic services, the following 6 interactive services have been introduced:

1. Making changes to personal data
2. Issuance of electronic invoices through a personal cabinet
3. Receiving reports on tax violations of business entities
4. Activation of the taxpayer's personal cabinet
5. Accounting for real estate lease agreements
6. Carrying out electronic correspondence with taxpayers through a personal cabinet

At the same time, 5 information services were created to provide taxpayers with explanations and information related to the tax field:

1. Providing information on taxpayers who owe taxes and other mandatory payments
2. Providing information on business entities that have undergone mandatory audits and are required to undergo them
3. Providing information on business entities that have been recognized as bankrupt and are in liquidation or have been removed from the State Register
4. Value added tax calculation calculator
5. Calendar of the taxpayer

One of the main tasks of the strategy is to introduce Business Intelligence and Big Data technologies into practice. By this:

- large-scale data processing and rapid analysis systems will expand;
- the level of illegal transactions will decrease sharply and the tax base will expand;

- as a result of data processing through centralized systems, it is possible to study the market situation, analyze the market prices of goods and services, and forecast;
- 50-60 percent of employees will have the opportunity to deal with data processing and analysis.

As a result of the transfer of the set of information systems of tax authorities to a single platform:

data entry, collection, analysis systems are optimized;

large loads in the database are avoided;

the reporting process of taxpayers will be eased up to 5-7 times;

human factor intervention is reduced by 60 percent;

creates an entirely new system of tax administration and control, as well as provides an opportunity to apply preventive and preventative measures to prevent corruption.

As a result of the implementation of the strategy, it is possible to reduce the total time spent on the business process by 20-30 percent.

The Case Management System, Case Assessment System systems provided for in the strategy will provide some improvement of the tax system with the help of automatic registration, monitoring, use of information and analysis of the tax audit process.

Implementation of such modern technologies reduces the human factor in the use of tax services by 60%. As a result, not only corruption is prevented, but also paper documents and excessive time consumption are saved.

The integration of information exchange systems of the tax service bodies with other ministries and agencies directly serves to obtain, analyze and expand the tax base of large amounts of information electronically.

CONCLUSION.

In conclusion, currently, more than 10 new projects are being implemented in order to provide real-time interactive services to taxpayers. In this line:

Online Counselor: Counseling on Life Situations (new e-service)

Independent verification of one's activity (new electronic service)

Review of tax disputes (new electronic service)

Notifying the taxpayer about his tax obligations through a personal cabinet (new electronic service)

Introduction of the service system on the extraterritorial principle

Updating the personal cabinet of the taxpayer

Refund of excess amount of VAT (new electronic service)

Implementation of the public opinion survey system

Registration of hired employees of the ITTs (new electronic service) and others.

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