
Modern Tax Administration Implementation of Information and Communication Technologies

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Abstract: This article discusses the issues of improving the financial system, including the tax administration process, as a result of the introduction of modern information and communication and digital technologies in the conditions of today's digital economy, as well as raising the level of services. Also, the researches of economists were studied and their scientific views were revealed. Within the topic, recommendations were developed and conclusions were formed.

Key words: Tax administration, information and communication technologies, electronic state services, electronic reporting, automated information system, digital economy, fiscal policy, online control cash registers, electronic invoices.

Introduction.

The introduction of modern information and communication technologies is a necessary condition for the development of any state. Uzbekistan, which is on the path of democratic reforms and market economy development, is no exception. In the last two decades, consistent introduction of ICT into the process of tax administration has led to systematization of reliable information collected by the state tax committee about taxpayers and taxable objects, processing of this information and One of the most important activities that they consistently carry out is to ensure their reliable storage.

We can see from global practice that digitalization of tax administration can reduce compliance and administrative costs, collect more revenue more efficiently, improve transparency and service to taxpayers, and adapt to large data flows. provides. Today, within the framework of the tax administration, optimization of the structure of taxes, their collection, improvement of the mechanism of tax accounting and reporting, correct calculation of taxes, timely and full payment, the right of taxpayers established in the tax legislation and monitoring of compliance with obligations, distribution of tax revenues between budgets of different levels, collection and analysis of results, implementation of extensive measures to harmonize tax relations of all participants in the taxation process are being conducted.

In order to further improve the tax system in our country, reduce informal circulation in the economy and implement the main directions of the concept of improving the tax policy of the Republic of Uzbekistan, the President of the Republic of Uzbekistan dated July 10, 2019 "Additional measures to improve the tax administration" In order to further improve the activities of the State Tax Service bodies, tasks such as automating the tax administration process have been defined in the decision PD-4389. These tasks indicate the need to stimulate the social sector and improve tax administration, ensure the stability of budget revenues, strengthen its role in ensuring financial security, and improve the methodological foundations of strengthening tax discipline.

PD-5116 of the President of the Republic of Uzbekistan dated July 18, 2017 "On measures to fundamentally improve tax administration, increase the collection of taxes and other mandatory

payments", PD- of June 29, 2018 No. 5468 "On the Concept of Improving the Tax Policy of the Republic of Uzbekistan", dated June 26, 2018 "On Measures to Fundamentally Improve the Activities of State Tax Service Bodies" No. PD-3802, 2019 Decision PD-4555 of December 30 "On measures to ensure the implementation of the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2020"" and other related activities the main tasks to be performed are defined in the regulatory and legal documents.

Analysis of literature on the topic.

According to R. Abkhalimova and A. Sharafutdinov, who conducted scientific research on the automation of the tax system, "the automated information system of taxation is a form of organizational management of the activities of tax authorities using modern information technologies and new possibilities of data processing, from which the timeliness and validity of the decisions made in the process of use will increase, the list of urgent tasks will be expanded, the complexity of data collection and processing will be reduced, information flows will be regulated, and tax administration processes will be improved by applying economic and mathematical methods. can be optimized" [1].

Russian scientists S.P. Kosarin, Y.A. Lebedeva, and I.V. Milkina have shown the main purpose of tax system automation and its effectiveness in their research on the use of information technologies in the tax system. According to him, "automation and informatization of the tax system will provide tax authorities and taxpayers with timely information about all changes in the tax legislation, reliable information on the accounting of taxpayers providing information, improving the efficiency of the tax system due to the timely and speedy decisions made, increasing the efficiency and productivity of tax authorities, increasing the effectiveness of control over compliance with tax legislation, reducing red tape and other benefits to tax revenues and budgets at all levels payments serve to collect data for analyzing and forecasting the dynamics of income and ensure its effectiveness"[2]. It is these authors who use the concept of "tax machine" in the automation of the tax system and define it as "a technology that allows for timely processing of incoming documents and automation of formal procedures of tax administration, and as its features, the technology includes calculations, It brings "automation of payment transfer and debt collection processes".

In his research, I. Meleshenko studied the processes of e-commerce in the implementation of tax legislation in the tax system, and by providing information on the legal aspects of e-commerce relations in the tax system, along with its implementation, registration of foreign companies as taxpayers, elimination of double taxation developed ways of effective use of information technologies [3].

Of course, the role of information in taxation is incomparable. It is especially important to properly organize the tax account and ensure the security of information in its smooth operation. In the tax system, the preservation of tax secret information of taxpayers and tax service bodies is considered very important both from the legal and economic and social point of view. Not only economic, but also legal relations arise here. Therefore, it is very important to ensure the security of information in the tax system. Keeping information confidential is one of the main stages of tax administration.

Methods. The methods of logical and structural analysis, grouping, and economic-statistical analysis were used in the implementation of the research objectives.

Analysis.

Electronic services, including mobile applications, have been introduced by the state tax service authorities. In order to communicate with taxpayers through information and communication technologies as much as possible, the number of electronic state services provided by the state tax service bodies has been increased to 45. These services are provided through the "Electronic State Services - my.soliq.uz" portal of the State Tax Committee. At the same time, 12 types of

electronic documents and 27 types of reports provided for by the tax legislation are sent through the personal office of the taxpayer on the portal.

Since the beginning of 2021, a number of electronic state services have been launched. In particular, in 2022, 903,300 contracts were registered electronically as a result of the electronic service "Registration of real estate rental contracts electronically and sending payment notices to personal cabinets". In this line, the electronic service "Registration of electronic invoices through a personal cabinet" was introduced, and during the period from the beginning of 2022, 731,500 invoices were issued electronically. 16 electronic state services have been launched on the single interactive state services portal (my.gov.uz).

105.6 mln. by a total of 1.9 mln. users to the my.soliq.uz portal. there were many appeals. That is, the number of appeals increased by 22.3% compared to the same period last year. Also, the number of requests to the most used services in relation to the total number of requests is as follows:

- Sending electronic tax reports 39.7 million times (40%);
- Obtaining extracts from a personal card and presenting a comparative document 21.1 million times (22.2%);
- Acceptance of electronic payments 24.5 million times (19.8%);
- Accounting of taxpayers 20.1 million times (17.3%).

During 2022, 1.9 trillion soums of taxes were paid electronically by business entities through private offices. These payments increased by 157.9 billion soums compared to the same period last year.

In the same way, more than 9.7 trillion soums of taxes were paid electronically by individuals through PAYME, CLICK, U-PAY and MUNIS electronic payment systems. These payments have increased by 1.8 trillion soums compared to the same period last year. The personal cabinet of the taxpayer is an information resource that provides electronic implementation of mutual relations between taxpayers and state tax service bodies related to the implementation of the rights and obligations provided for in tax legislation. is determined to be calculated.

As provided by the legislation, the transition to electronic implementation of mutual relations related to the implementation of the rights and obligations of taxpayers and state tax service bodies provided for in tax legislation at the request of the applicant, it is carried out based on his application.

The software product "Automated workplace of the tax inspector (armni-4)" as of January 1, 2021, accounting and analysis for 586,800 legal entities is carried out with the help of the software product, their number is 25 compared to the corresponding date of the previous year. It increased by 6 thousand or 4.9 percent. 4.9 trillion for 2020 with the increase of revenues to budget and extra-budgetary funds. soums (113.1%) compared to 2019, the collection rate reached 97.3% or increased by 0.5%, respectively.

It would take 2-3 months every year to calculate property tax and land tax through the software product "Accounting of natural persons and their tax liabilities". It used to take 1-1.5 months to calculate balance amounts and prepare reports. Now it takes only 3-4 working hours. The total economic effect of the introduction of the software package is 675.5 mln. amounted to soum per year. As of January 1, 2021, the number of property tax and land tax payers - registered individuals was 5469.1 thousand. At the same time, property tax revenues for 2020 are 336.6 billion. land tax - 343.2 billion soums. soums, i.e. 57.8 billion soums (120.7%) compared to 2019, and 76.1 billion soums. soums (128.5%) means a lot.

The exchange of information between the State Tax Committee and the ministries and agencies is considered relevant today. The years 2018-2022 were analyzed in this direction. (Table 1)

Table 1. Analysis of mutual information exchange between the State Tax Committee and ministries and agencies.

<i>Payment orders</i>	<i>Years</i>				
	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
<i>Number of ministries and agencies</i>	32	36	41	49	53
<i>Number of information</i>	201245128	244429515	333755792	496526824	411739655

It can be seen in Table 1 that information exchange with ministries and agencies was 32 in 2018, 36 in 2019, 41 in 2020, 49 in 2021, and 2022. reached In addition, we can see that the number of information exchanges by them was 201245128 in 2018, 244429515 in 2019, 333755792 in 2020, 496526824 in 2021, and 411739655 in 2022.

In addition, the users of the automated information system "Recording debts of legal entities and individuals" were analyzed (Table 2). As can be seen in Table 2, documents for accounting of legal entities and individuals who previously had tax debt and for collection of mandatory debt were analyzed. 1,500 tax inspectors used to do the work on the formation (notification, claim, etc.) Currently, the number of employees dealing with collection orders has been reduced to 200 inspectors reduced the cost of time: previously it took 3 working days to issue a debt collection order, but now this process takes only 10 minutes, paper consumption has decreased by an average of 41.2 tons per year.

Table 2. Automated information system "Accounting of debts of legal entities and individuals".

Years in the section	Number of collections sent to commercial banks	Required number of packs (500 wise paper in 1 pack)	Average value of 1 pack of paper	money saved
2018	13 029 990	26 060	35 000	912099300
2019	20 704 358	41 409	38 000	1573531208
2020	12 221 404	24 443	45 000	1099926360
2021	9 225 166	18 450	50 000	922516600
2022	4 952 278	9 905	70 000	693318920
Total	60133196	120266	47600	5201392388

"Registration of Taxpayers" service is limited in scope and is intended for registration authorities in city and district administrations, as well as in regional justice bodies. "Citizens' electronic petitions" are sent to their e-mail addresses or in writing at the request of the petitioner. In addition to saving time, submitting an application electronically has a number of obvious advantages. It can be sent at any time of the day, regardless of Sundays and holidays, in which material costs are reduced.

The large-scale reforms carried out in our country show that education of young people who have a way of thinking that ensures the necessary adaptation to social changes and guarantees a decent place in the information environment has become the main priority of the state policy. As a result of digital technologies, today the main communication between taxpayers and state tax service authorities has moved to a virtual platform. We all know that modern ICTs are of incomparable importance in the growth of the global competitiveness potential of the country's economy in the conditions of digitalization of the economy. Currently, the State Tax Committee in the field of taxation, many calculations and forecasts are carried out on the basis of advanced ICT, the experience of mutual cooperation between the information systems (IT) operating in the committee has been established. folded However, new methodological solutions, technologies,

software products, innovative mechanisms of collection, processing and processing have not been developed enough to provide reporting data to users through the use of advanced ICT for census.

Conclusions.

As a result of the conducted research, the following conclusions were drawn:

1. In the development of modern information and communication technologies for the tax administration, we believe that it is appropriate to automate the process of processing virtual cash registers and electronic invoice data and implementing tax administration based on them.
2. Studying the market situation as a result of processing data formed through "Online cash registers", "Electronic invoices" and other centralized systems, controlling the value added tax chain, monitoring the movement of goods and services in the economy, we believe that it is appropriate to gradually transition to the provision of contactless electronic services to taxpayers, to expand the scope of use of the taxpayer's personal office.
3. It is necessary to reduce the level of the underground economy, to create equal competitive conditions for conducting business activities, including by reducing the regulatory and administrative burden, to automate the procedures for compliance with the requirements of tax legislation and to simplify its procedure, because it is necessary to reduce the level of underground circulation in the economy of our country and allows creating favorable conditions for the development of legal entrepreneurship.
4. To improve the procedure for making calculations in the field of retail trade and services, to introduce modern information solutions, to reduce the secret circulation in the economy, as well as to create conditions for effective public control in this area.
5. Organization of the central database on the basis of a single integrated information-resource base of tax authorities, modernization of the data processing center and wide introduction of modern information and communication technologies in the tax administration, registered non-governmental non-commercial organizations, law offices and firms, registered banks, credit bureaus and representative offices of foreign banks, accredited diplomatic missions, consular institutions of foreign countries, accredited representative offices of foreign commercial organizations transfer to database.

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