

The Importance of Increasing the Role of Digital Technologies in Tax Authorities

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Abstract: In this study, we discussed the issues of increasing the importance and role of digital technologies in the tax authorities at the present stage of their reforms carried out in our republic. The issues of using digital technologies in the process of generating data for calculating the amount of tax payments were also analyzed. By introducing digital technologies into the process of enterprise development, the possibility of increasing its efficiency and bringing it to a new level of development, improving tax administration in this process, new legal, socio-economic, organizational and other conditions for the functioning of society and the economy were studied and, accordingly, proposals were made.

Keywords: digital economy, tax administration, software package, digital technologies.

Introduction. The tax system as an integral part of the economy is the most important mechanism for achieving the priority goals of the country's socio-economic development.

Adopted in 2018, the Concept for Improving the Tax Policy of the Republic of Uzbekistan made it possible to create a favorable environment for reducing the tax burden, simplify the taxation system, improve tax administration, develop entrepreneurship and carry out tasks to attract foreign investment [1].

The activity of economic entities is aimed at making a profit, and the state must provide appropriate conditions for the realization of this goal. The state is a multifunctional system, so for their implementation it is necessary to mobilize part of the funds coming from economic entities, replenish the budget and extra-budgetary funds by collecting taxes and fees [2]. At the same time, the process - taxation - is constantly regulated, which is expressed in the introduction of new tax obligations and the abolition of pre-existing ones, the addition of benefits or their regulation, etc. Any changes regarding the increase in the amount of the tax deduction are welcomed by the management of the companies. But these calculations must be reflected in the relevant enterprise's workflow, the methods used must be specific in the company's accounting policy and other local documents in order to confirm each of them on the basis of importance.

The modernization of traditional manufacturing industries against the backdrop of the introduction of information technology and the digitalization of economic processes lays the foundation for the formation of new sales markets, as well as new approaches to analysis, forecasting and management decision-making. The organization of tax control over the activities of individuals and legal entities depends on socio-economic conditions.

Analysis of the literature on the topic. Humanity has reached the threshold of the fourth industrial revolution based on digital technologies. In the late 20th and early 21st centuries, the opportunity to stop globalization began to be talked about, written about, and discussed about digitization in all industries around the world. Indeed, the digital transformation of all industries continues. At the world government summit in Dubai, the exchange of information between the human brain and its digital version was discussed.

Initially, the term “digital economy” was first mentioned in Japan at the height of the Japanese crisis in the 1990s. It was later brought to the West in 1995 in Don Tapscott's *The Digital Economy: Opportunities and Threats in the Age of Networked Data*. The Internet will definitely change the way business is done [3].

Indeed, a number of works are also being carried out in our country to develop the digital economy, and important decisions have been made by the government. Of these, the announcement of 2020 as the Year of Science, Education and the Development of the Digital Economy, the presidential decree “On measures to further develop the field of information technology and communications” dated February 19, 2018 and “On measures to develop the digital economy in the Republic of Uzbekistan” dated 3 July 2018, as well as the Decree of the Government of the Republic of Uzbekistan “On measures to develop the digital economy in the Republic of Uzbekistan”, the system serves to create adequate conditions for the development of the digital economy [4], modern and innovative information technologies, here special attention should be paid to ensuring information security, in In this connection, the creation of legal foundations will create conditions for the development of the digital economy [5], [6].

Research methodology. The problem posed in the article has become the leading method of peer review, deductive and inductive approach to the problem.

Analysis and results. The digital economy is not only an information economy, but also a system of trust economy that allows for voluntary compliance and compliance with tax legislation and legislation on the use of IT technologies.

The effectiveness of tax administration consists of the state of the tax system, its integrity, stability, fiscal and economic efficiency [7]. The timeliness of detecting and preventing tax violations and providing taxpayers with favorable conditions for fulfilling their constitutional duties depends on how high the stability of filling the country's budget system with tax payments is.

The main task of the tax authorities at the present stage is the almost complete exclusion of direct interaction with taxpayers and the transfer of all transactions to an electronic format. Recently, the tax service has been fruitfully working on expanding the list of documents in electronic form. Since October 2018, a large project based on “big data” has been launched in Uzbekistan, which formed the basis of an automated VAT payment control system [8]. An experiment on the introduction of electronic invoices by business entities has already been successfully conducted on the territory of the city of Chirchik, Tashkent region, Navoi and Syrdarya regions.

With the help of the new system, Monitoring of VAT payment chains is implemented almost in real time. The system made it possible to identify gaps in the taxpayer-counterparty chains, payment use schemes became economically inefficient, VAT payments began to grow [9]. In addition, with the transition of

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business entities to online cash registers, the amount of payment, quantity and name of goods (services), VAT and other data established by law began to be transmitted directly to the data processing center (data center) of the State Tax Committee, which ensured transparency of business, created an atmosphere of trust between entrepreneurs and tax authorities, because that the rapid receipt of information and its automated analysis do not require additional checks.

The project to modernize the tax authorities' data processing center had high hopes for reducing the "shadow" sectors of the economy, increasing the transparency of the economy, and creating equal conditions for competition. For taxpayers, this means the creation of "smart" portals and individual active services, more comfortable working conditions and minimal administrative burden [10].

As an important measure to enhance the role of digital technologies and the fight against the hidden economy, it is necessary to increase the efficiency of tax administration, as well as to ensure that the tasks of the data center project are completed as soon as possible. The expansion of the data center and the modernization of technological processes of tax administration will reduce the number of manual operations, information processing time, formalize and automate procedures as much as possible, and significantly improve the quality of taxpayer service. Full automation is one of the main vectors of improving tax administration.

For the purpose of an automated VAT payment control system, business entities should publish the results of an experiment on the introduction of electronic invoices, summarize the existing problems and take emergency measures to solve them.

It is necessary to expand the range and scope of application of data processing center information, since after the full implementation of the tax certification system, full coverage of information about taxpayers is required [11], [15].

The expansion of the data center allows you to combine all the received data streams in real time. In order to further improve the quality of services provided to taxpayers as a result of the implementation of the planned tasks, the tax authorities should ensure a gradual increase in the share of interactive services [12]. Including the calculation of taxes, the calculation of indicators on the cards of settlements with budgets, the formation and sending of documents to the taxpayer, the preliminary selection of taxpayers for verification, etc [13], [14].

Currently, the main problems in the field of tax administration, including the collection of taxes and other mandatory payments, the expansion of the tax base and the improvement of the legal culture of taxpayers, are:

- 1) effective control and interaction with ministries and departments interested in the activities of tax authorities, as well as an insufficiently established system of access to public services;
- 2) analysis of the state and trends in the development of tax legal relations, development of medium- and long-term directions of tax policy, study of current tax problems, as well as the implementation of reliable budget forecasting of tax revenues;
- 3) insufficient use of the possibilities of the institute of pre-trial resolution of tax disputes, tax appeals, methods;
- 4) work aimed at improving the legal culture of taxpayers, ensuring their voluntary fulfillment of the constitutional duty to pay taxes, especially at the local level. imperfection;

5) the lack of proper efficiency of tax control over the activities of markets and shopping complexes does not ensure the full mobilization of existing reserves for replenishing local budgets, as well as guarantees for the return of funds;

6) to improve the mechanisms of financial incentives for employees of the state tax service in order to improve the indicators of tax collection and other mandatory payments, prevent corruption, as well as attract conscientious and highly qualified employees to serve in the tax authorities.

The improvement of tax administration is based not only on legislation, but also requires a change in the culture and ideology of the relationship between tax authorities and taxpayers -further development of the tax administration system is necessary.

Conclusions. Thus, the introduction of digital technologies into the processes of tax administration allows you to process large amounts of data, spend less time on it and get up-to-date information needed by a particular taxpayer faster. In addition, work on software products gives “transparency” to business processes taking place in the country's economy. All these factors affect the efficiency of tax administration in general.

It is important to note that the software for the billing process, which is currently being improved, allows you to get detailed and summary information for calculating taxes and fees. If there are differences in accounting and tax accounting methods, it is necessary to form tax registers with a structure related to the magnitude of differences, all types of reporting, the need for their recognition in the preparation of the established rules of the accounting policy of the organization. As a rule, the tax accounting system is built in accordance with individual calculations with the budget of each company independently, but it is preferable that it is built in such a way that it is correct and timely for the repayment of tax obligations, using legal ways to minimize the tax burden of the enterprise as much as possible.

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