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WAYS TO EXPAND THE BASE OF TAX AUTHORITIES THROUGH THE INTRODUCTION OF INFORMATION TECHNOLOGIES IN UZBEKISTAN

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Abstract
The article presents an analysis of the peculiarities of entering the information society, the expansion of the base of tax authorities abroad and in our country in the conditions of the digital economy, organizational and functional relations of the participants of the information and communications market.

Keywords: tax, budget policy, budget, tax administration, digital economy, information communications market, informed society, market, market infrastructure, information, network, industrial society, consumer, information products.

Introduction:
The formation of information and communication technologies as a market infrastructure began in the second half of the 1950s. Today, this branch of the market is considered the main basis of the national economy of every country. Because a modern information and communication infrastructure is required for the development of the global economy. Various information, analytical materials, necessary for the creation of an optimal environment for business activity, and their rapid acquisition are achieved thanks to the development of information and communication technologies. In particular, it is known that the weight of the "Internet" information network is increasing day by day, and a global information infrastructure is being formed around the world, and an information society is being formed on its basis. In particular:
a) personal computers connected to international information and communication networks are entering every home;
b) new types of activities are emerging in information and communication networks, including networking, recreation in the network environment, creativity and entertainment, education and training in the network;
c) every member of the society, regardless of where he is, has the opportunity to receive information on various topics and directions from his desired country on the basis of information networks at a full and fast pace;
g) geographic and geopolitical borders between countries are disappearing within the framework of information and communication networks.The technologies used by the industries producing information, the products they develop, and the services they provide are so diverse that it is extremely difficult to combine them into one single industry. But all of them serve to produce, process, store and distribute information products. That is why they are united in a single activity called "informed". The

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experience of world practice has shown that only the society that has moved its citizens to work in an informed environment will gain time, because there is no future for an economic system based only on quantitative indicators. That is, global information and communication technology has a great impact on the economic development of developed countries. For example, today in Germany, the costs for the development of information technology are 600 dollars for each citizen of the country. Developed countries are leading the way in terms of their personal computer parks and the number of users of the international information network "Internet".

Analysis of literature on the topic

The theory of innovation was researched in the works of German economists V. Zombart and V. Mitcherlich as a basis for ensuring the country's economic stability. According to them, the main link in the development system is the factor of "technical development", in which it is possible to get a large profit due to the production and dissemination of technical innovations, and to strengthen the position of enterprises in the market. In addition, they emphasize that enterprises should not stop at the results achieved in practice, but should also take all the responsibilities, including creating new technical rules for solving new knowledge or production issues, offering new types of products or services [1].

B. Twiss, H. Freeman researched the role and functions of innovations at different stages of development almost in this direction. They paid special attention to justifying the specific features and tasks of the implementation of technical development. In 1970-1980, innovative activity, trends and laws of its development were continued by Y. Mensh, D. Mansfield, S. Kuznes, Ya. Vadeim, A. Kleinsexht, E. Moivart and other economists [2].

Research scientists also made an important contribution to the formation of the scientific theory of the term innovation. N.D.According to Kondratev's theory of "big cycles", society immediately and regularly adopts new ideas, new results of technical development in the process of socio-economic development, and implements inventions that ensure the country's economic security and stabilize the positive state of macro and micro indicators. reaches [3].

According to A.I. Anchishkin, the terms "innovation" and "innovation" cannot be limited only to technical and technological changes. He gave this term a broad social meaning, considered innovation as an important tool for the development of society, and technical-technological innovations help to fight for the sales market, causing certain economic consequences, changing the competitive environment and thereby helping social development. gives [4].

Analyzing different points of view regarding the definition of the concept of "innovation", L.S. Baryutin says that "innovation" is a (modified) practical tool with a new appearance that satisfies the needs of a certain society, has an economic, social or technical effect. gives the opinion that the use should not have acquired a general character yet [5].

I. Perlaki understands innovation as "the process of emergence, creation and implementation of innovations". In this case, news is studied as a factor of intensification of production, and it is interpreted that any news serves to achieve a specific goal or several interrelated goals [6].

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E.A.Utkin's definition is as follows: "Innovation is the process of innovation, creation, dissemination and use of innovations (a new practical tool) in order to fully satisfy the changing needs of people under the influence of the development of society." In another definition of E.A. Utki, innovation (introduction of news) is defined as an object introduced into production as a result of scientific research or discovery, qualitatively different from the previous one [7].

Based on the above ideas and summarizing them, in terms of its essence, it can be said that innovation is a separate form of theory and practice, an integrated system of actions aimed at improving the characteristics of a social, economic, and cultural object. Studies show that such a description determines that innovation processes are carried out in two different directions.

Analysis and discussion of results

For taxpayers around the world, paying taxes is one of the most difficult and time-consuming interactions they have with their governments. For this reason, tax authorities are automating their systems. Embracing technology enables successful and sustainable tax reforms, ensuring the digital economy is properly taxed and reducing compliance barriers. "The volume of global data received from mobile payment providers, electronic cash registers, online markets and other digital sources is expected to nearly triple from 2020 to 2024." In the context of the COVID-19 pandemic, the use of the digital system in tax administration has become especially relevant.

Global practice shows that digitalization of tax administration can reduce compliance and administrative costs, collect more revenue more efficiently, improve transparency and service to taxpayers, and accommodate 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 particular, along with supporting the economic activity of business entities, the digitalization of the industry - the level of coverage with electronic invoices has reached 100%, the automation of reports has been brought from 76% to 86%, "Tahlika-Analil" AAT, "E-Ijara", The launch of "Avtokameral", Tax.gap, "Cashback" and "Soliq" mobile applications and a number of other software products had a positive effect on tax revenues.In particular, a sharp reduction in the rate of profit and mineral taxes for large taxpayers (Navoiy and Almalyk KMK), the norms of amortization deductions - on average 2 times, the amount of one-time investment deduction - 2 times, seen as a result of activity and transferred to the next period despite the fact that the limited amount of losses incurred has been increased from 60% to 100% of the tax base for the current tax period, in January-August of this year, the budget received 96.9 trillion soums, compared to the corresponding period of the previous year, compared to 13.7 trillion soums (17%) grew. Tax revenues in the regions increased by 34%. 1.7 trillion soums from turnover tax decreased by 138% compared to the same period last year, VAT decreased by 21.1 trillion soums to 131%, and 13.1 trillion soums from profit tax (except Navoi and Almalyk KMK)

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decreased and increased by 1.5 times. The main factor was the introduction of the following new instruments. As a result of automatic segmentation of VAT payers according to tax risk (low, medium and high) and introduction of new principles of registration - 4.9 trillion soums of additional tax as a result of tax control measures for 22.7 thousand enterprises 1.4 trillion soums were collected and the collection of the remaining amounts is ongoing. In addition, 679.7 billion soums of taxes were collected to the budget by receiving reports from non-reporting subjects of 1.2 trillion soums of problem tax debt unpaid for a long time.

6.1 trillion soum tax deductions of 31,000 enterprises were reduced to 2.3 trillion soums by calculating and controlling the interruption of the VAT chain. 836.3 billion soums of VAT were paid to the budget by these enterprises to eliminate the interruption of the chain. (these 2 instruments made it possible to reduce 4.1 trillion soums of VAT to the budget in 8 months, and also prevented unjustified withdrawal of nearly 2 thousand enterprises from the budget due to interruptions in the VAT chain in sums of 1.9 trillion soums) .

With the involvement of the general public, the introduction of the institution of incentives for compliance with payment discipline in the field of trade and services ("Cashback" and "Tax" mobile application) will increase the activity of the population and lead to the emergence of hidden goods circulation. and the turnover of goods through online control cash registers increased by 161% compared to the same period last year (from 70.6 trillion soums to 113.5 trillion soums). For information: 313.7 billion soums were paid to citizens out of 337.7 billion soums of cashback approved for payment as a result of the processing of purchase checks. Citizens can transfer the remaining 24 billion soums to their plastic cards at any time. According to the appeals received through the "Tax Partner System", the violated rights of citizens regarding non-issuance of checks in 95,700 cases, non-sale of plastic cards in 4,300 cases, and sale of products at a price higher than the actual value of plastic in 395 cases were restored.24.1 billion soums of rewards were paid out of the collected financial fines to the citizens who reported violations of the law to the tax authorities without being indifferent to the violation of payment discipline.

Through the "Avtokameral" system, 48,400 business entities were given the opportunity to voluntarily correct errors worth 1.3 trillion soums, and 960 billion soums were recovered. Also, financial fines of 715 billion soums were not applied to them. As a result of the automation of all information on the identification of errors and deficiencies in the reports of business entities, an opportunity was created to clarify all deficiencies within the scope of 1 camera inspection, and as a result, repeated inspections of the activities of business entities were prevented. As a result, the number of camera inspections was reduced by 30,500 compared to last year.

As a result of the introduction of the "E-rental" electronic service, 243 thousand rental contracts and 9.5 trillion soums of income from them were controlled (81 thousand of 5.5 trillion soums between legal entities and 81 thousand between individuals 162 thousand contracts worth 3.9 trillion soums were concluded). 102.7 billion soums of personal income tax was calculated on the basis of 162,000 contracts as a result of accounting of rental contracts in the tax authorities, which is 27.4 billion soums or 36, compared to the corresponding period of the previous year. increased by 4 percent.

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Also, since September of this year, the possibility of formalizing vehicle rental contracts has been created in the "E-Ijara" electronic service.As a result, 102 transport lease contracts worth 74.2 billion soums were registered in the last 20 days. 38.0 billion soums of turnover tax was calculated for 3,642 taxpayers who rented out their property during the 8 months of 2022, or it increased by 10.8 billion soums or 40% compared to the corresponding period of the previous year. In addition to revenues, this instrument is a serious obstacle to the movement of goods of entities operating in secret.

As a result of the introduction of the single electronic national catalog of products (goods and services), a single national electronic catalog of 259,900 products (goods and services) was formed in the "Tasnif.soliq.uz" system. As of August 1 of this year, 98,600 of the 180,300 ONKTs in active use were incorrect, of which 93,800 of them were provided as of September 1. The digital marking system was gradually introduced in all processes of sales of alcohol, tobacco and beer products. Also, 1.5 bln. branded products are manufactured and sold. As a result of the introduction of the system, it was observed that the sales performance of 51 alcohol product manufacturing enterprises in 8 months of 2022 increased by 7% compared to the same period last year, and in 8 imports by 47.6% and in 26 beer producers by 11%.

In accordance with the decisions of the Cabinet of Ministers No. 148 and 149 dated April 2, 2022, measures are being taken to introduce digital marking systems for household appliances (April 15, 2022) and medicines (September 1, 2022). A total of 2.1 million branded products were sold by 71 manufacturers and 96 importing companies. Also, as of September 1 of this year, 50,600 branded medicines were produced by 6 local manufacturers.Automation of tax reports:

a) 66.5 thousand across the republic through the collection of data of the cadastral agency and the "E-privilege" program (cadastre number, land area, category, tax rate, date of new emergence or cancellation of the right, privileged area) reports of non-rural land tax payers are fully automated, and 2.8 thousand (4.2%) submitted independently. For information: this indicator is 97% for the republic, and an interactive service is being created for 1,875 (3%) taxpayers with plots of land located in the arable and pasture zone, not intended for agriculture.

b) As a result of the integration of electronic invoices, online cash register technology, marketplace and customs declarations, the tax report received from the turnover without taking into account the deductible income of taxpayers and the application of different rates is 100 percent for 359.4 thousand taxpayers across the republic. fully automated. 121.6 thousand or 33.8% of them independently made changes to the reports. It is assumed that the existing problems will be completely eliminated as a result of the unification of the rates from the next reporting year, and the reports will be prepared by the tax authorities.

v) VAT reporting for 156,300 payers was 100 percent automated by introducing electronic invoicing, online cash register technology, "marketplace" system data, and real-time data exchange with the State Customs Committee.

19.9 thousand (12.7%) of these taxpayers made independent changes to the reports.

g) The property tax report was also fully automated through the compilation of information from the Cadastre Agency and the "E-privilege" program for 61,900 payers across the country. Of these, 13,600

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(22%) independently made changes to the submitted reports. Also, 46 types of interactive services provided to taxpayers were expanded, and taxpayers used them 93.4 million times (including 33.6 million times when paying taxes).

The number of people registered for self-employment is 1.9 million.reached 779,000 people (the number of people registered this year). Expanding the tax base due to the introduction of modern information and communication technologies provides promising prospects for tax administration and revenue generation.

Advanced data collection and analysis: Modern ICT tools allow tax authorities to efficiently collect and analyze large amounts of data. This allows for more accurate identification of taxpayers, improved risk assessment, and better detection of tax evasion or non-compliance. ICT helps automate tax compliance processes, making it easier for taxpayers to fulfill their obligations. Online tax portals, electronic filing systems, and digital accounting simplify tax reporting, reduce errors, and reduce administrative burdens for businesses. It also allows for real-time monitoring of financial transactions, making it easier to avoid violations or tax evasion. Advanced data analytics and risk profiling techniques can be used to identify high-risk transactions or non-compliant behaviour, enabling targeted tax audits. The introduction of secure online payment systems simplifies and speeds up the payment process for taxpayers.This convenience encourages timely payments, reduces cash-based transactions and improves overall revenue collection. Modern ICT tools allow tax authorities to provide better services to taxpayers. ICT systems help minimize tax leakage by ensuring transparency and accountability in the tax collection process. Automated data matching and cross-referencing can identify discrepancies, reduce under-reporting and stop illegal activity. In general, there are great prospects for expanding the tax base due to the introduction of modern ICT. It provides opportunities to enhance tax compliance, increase revenue collection, improve efficiency and provide better service to taxpayers.

Conclusions and Suggestions

Thus, in the development of the digital economy, we can indicate the step-by-step implementation based on the following proposals as the main conditions and factors:

• implementation of electronic government and digital city concepts due to integration of information and public administration bodies and municipal services;

•gross production of new technological generation products; • wide promotion of alternative forms of employment through self-employment, etc.;

• development of the digital economy, it is desirable to maximally reduce the costs of people and businesses to communicate with the state.

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