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WAYS TO EXPAND THE TAX AUTHORITY BASE THROUGH MODERN INFORMATION AND COMMUNICATION TECHNOLOGIES

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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. Currently, this market sector is considered the mainstay of the national economy of each country. Because a modern information and communication infrastructure is required to structure the global economy. The creation of a favorable environment for business activities requires a variety of information, analytical materials and their rapid receipt, which are necessary for the development of information and communication technologies. In particular, the importance of the Internet information network is increasing day by day, and it is known that 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 online work, online recreation, creativity and entertainment, online education and training;
c) each member of society, regardless of where he is, has the opportunity to receive information on various topics and directions from any country he wants, completely and quickly, based on information networks;
g) within the framework of information and communication networks, geographical and geopolitical borders between countries are disappearing.
The technologies used by the information-producing industries, the products they produce and the services they provide are so diverse that it is extremely difficult to combine them into a single network. However, they all serve the production, processing, storage and distribution of information products. That is why they are united in a single activity called "informatization". World practice has shown that

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only a society that has transferred its citizens to an information-based environment will win over time, because an economic system based solely on quantitative indicators has no future. That is, global information and communication technologies have a great impact on the economic development of developed countries. For example, today in Germany, spending on the development of information technologies is about $ 600 per citizen of the country. Developed countries are at the forefront in terms of their personal computer fleets and the number of users of the international information network "Internet".

Analysis of Relevant Literature

The theory of innovation was studied in the works of German economists W. Sombart and W. Mitscherlich as the basis for ensuring the economic stability of the country. In their opinion, the main link in the development system is the factor of "technical progress", in which it is possible to obtain significant profits through the production and dissemination of technical innovations, and 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 create new knowledge or new technical rules for solving production problems, offer new types of products or services, and also take full responsibility [1].

B. Twiss, H. Freeman conducted research on the role and tasks of innovations at different stages of development in almost the same direction. They paid special attention to substantiating the specific features and tasks of implementing technical progress. In the 1970s and 1980s, innovative activity, its development trends and laws were continued by Y. Mensh, D. Mansfield, S. Kuznes, Y. Vadem, A. Kleinxekt, E. Moyvart and other economists [2].

The formation of the scientific theory of the term innovation was also significantly contributed by Garus research scientists. According to N.D. Kondratyev's theory of "macrocycles", society in the process of socio-economic development immediately and systematically assimilates new ideas, new results of technical progress, and implements inventions that ensure the country's economic security and stabilize the positive state of indicators at the macro and micro levels [3].

According to A.I. Anchishkin, the terms "innovation", "innovation" cannot be limited only to technical and technological changes. He gave this term a broad social meaning, considering innovations as an important means of developing society, and said that technical and technological innovations, having certain economic consequences, help to fight for the sales market, change the competitive environment, and thereby contribute to social development [4].

Analyzing different points of view on the definition of the concept of “innovation”, L.S. Baryutin gives the opinion that “innovation” is a new (modified) practical tool that provides economic, social or technical benefits that meet the needs of a certain society, and its use should not yet have acquired a generalized character [5].

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

ISSN: 2776-1010 Volume 6, Issue 3, March 2025

E.A. Utkin's definition is as follows: "Innovation is the process of introducing new things, creating, distributing and using new things (new practical tools) to fully satisfy the changing needs of a person under the influence of social development." Another definition by E.A. Utkin defines innovation (innovation) as an object introduced into production as a result of scientific research or discovery, qualitatively different from its predecessor [7].

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

4. 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 government. That is why tax authorities are automating their systems. Embracing technology will enable successful and sustainable tax reforms, ensure the proper taxation of the digital economy, and reduce compliance barriers. “The volume of global data generated by mobile payment providers, electronic cash registers, online marketplaces, and other digital sources is expected to nearly triple from 2020 to 2024.” The COVID-19 pandemic has made the use of digital systems in tax administration particularly relevant.

As world practice shows, digitalization of tax administration ensures compliance with the law and reduces administrative costs, collects more revenues more efficiently, improves transparency and service to taxpayers, and adapts to large data flows. Today, within the framework of tax administration, research is being conducted to optimize the structure of taxes, their collection, improve the mechanism for maintaining tax accounting and reporting, ensure the correct calculation, timely and full payment of taxes, monitor compliance with the rights and obligations of taxpayers established by tax legislation, distribute tax revenues between budgets of different levels, collect and analyze results, and implement comprehensive measures to harmonize the tax relations of all participants in the taxation process. In particular, along with supporting the economic activity of business entities, the digitization of the sector - the coverage level with electronic invoices has been increased to 100 percent, the automation of reports has been increased from 76 percent to 86 percent, the launch of the “Tahlika-Tahlil” AAT, “E-ijara”, “Avtokameral”, Tax.gap, “Cashback” and “Soliq” mobile applications and a number of other software products have had a positive impact on tax revenues.

In particular, despite the sharp reduction in the rate of profit and subsoil taxes for large taxpayers (Navoi and Almalyk Mining and Processing Complexes), the average 2-fold increase in the depreciation allowance rates, the 2-fold increase in the amount of one-time investment deductions, and the increase in the limit on losses incurred as a result of activities and carried forward to the next period from 60 percent to 100 percent of the tax base for the current tax period, in January-August of this year, the budget received 96.9 trillion soums in revenue, an increase of 13.7 trillion soums (17%) compared to the same period last year. Tax revenues in the regions increased by 34 percent.

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Turnover tax decreased by 1.7 trillion soums, which is 138% compared to the same period last year, VAT decreased by 21.1 trillion soums, which is 131%, and profit tax decreased by 13.1 trillion soums (excluding Navoi and Almalyk VAT), which is 1.5 times higher. The main factor in this was the introduction of the following new instruments.

As a result of the introduction of automatic segmentation of VAT payers according to tax risk (low, medium and high) and new principles of registration, as a result of tax control measures for 22.7 thousand enterprises, 4.9 trillion soums of additional tax were calculated, 1.4 trillion soums were collected, and work on collecting the remaining amounts is ongoing. In addition, 1.2 trillion soums of long-standing unpaid problem tax debts and 679.7 billion soums of taxes were collected from the budget by receiving reports from entities that had not submitted reports.

Through the calculation and control of the VAT chain break (Tax Gap), the tax withholding of 6.1 trillion soums of 31 thousand enterprises was reduced to 2.3 trillion soums. To eliminate the chain break, 836.3 billion soums of VAT were paid to the budget by these enterprises. (These 2 instruments made it possible to deduct 4.1 trillion soums of VAT from the budget in 8 months, and also prevented the unjustified withdrawal of about 1.9 trillion soums from the budget due to breaks in the VAT chain from about 2 thousand enterprises.)

The introduction of the incentive institute for compliance with payment discipline in the trade and service sector (mobile application "Cashback" and "Tax"), involving the general public, increased the activity of the population and led to the elimination of hidden turnover, and the turnover through online cash registers increased by 161% compared to the same period last year (from 70.6 trillion soums to 113.5 trillion soums). For information: As a result of processing purchase receipts, out of the 337.7 billion soums of cashback approved for payment, 313.7 billion soums were paid to citizens. Citizens have the opportunity to transfer the remaining 24 billion soums to their plastic cards at any time, at their discretion. According to the appeals received through the "Tax Partner System", in 95.7 thousand cases of non-issuance of checks, in 4.3 thousand cases of non-sale of plastic cards, and in 395 cases of selling products at a higher price than the actual price of plastic, the violated rights of citizens were restored. Citizens who, without being indifferent to violations of payment discipline, reported violations of the law to the tax authorities were paid 24.1 billion soums in bonuses from the collected financial penalties.

Through the "Avtokameral" system, 48.4 thousand business entities were given the opportunity to voluntarily correct errors worth 1.3 trillion soums, and 960 billion soums were collected. Also, financial penalties worth 715 billion soums were not applied to them. As a result of the automation of all information on identifying errors and shortcomings in the reports of business entities, it became possible to clarify all shortcomings within the framework of one in-house inspection, and as a result, repeated inspections of the activities of business entities were avoided. As a result, the number of in-house inspections conducted decreased by 30.5 thousand compared to the previous year.

As a result of the introduction of the “E-Ijara” electronic service, 243 thousand lease agreements and the income from them in the amount of 9.5 trillion soums were taken under control (81 thousand agreements worth 5.5 trillion soums were concluded between legal entities and 162 thousand

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agreements worth 3.9 trillion soums between individuals). As a result of the registration of lease agreements with tax authorities, 102.7 billion soums of personal income tax was calculated based on 162 thousand agreements, which is an increase of 27.4 billion soums or 36.4% compared to the same period last year. Also, since September of this year, the "E-Ijara" electronic service has become available for the registration of vehicle lease agreements. As a result, 102 transport lease agreements worth 74.2 billion soums were registered over the past 20 days. During the 8 months of 2022, 3,642 taxpayers who leased their property were charged 38.0 billion soums of turnover tax, or an increase of 10.8 billion soums or 40% compared to the same period last year. In addition to revenues, this instrument is a serious obstacle to the movement of goods by entities operating in the underground.

As a result of the introduction of a single electronic national catalog of products (goods and services), a single electronic national catalog of 259.9 thousand products (goods and services) was formed in the "Tasnif.soliq.uz" system. Out of a total of 180.3 thousand ONKTs in active use, as of August 1 of this year, 98.6 thousand had incorrect MXIKs, of which 93.8 thousand had correct MXIKs as of September 1.

The digital labeling system was gradually introduced in all processes of trade in alcohol, tobacco and beer products. Also, a total of 1.5 billion units of labeled products were produced and sold by manufacturing (51 alcohol, 2 tobacco and 26 beer) and importing (10 alcohol and 4 tobacco) enterprises. As a result of the introduction of the system, the sales figures of 51 alcohol production enterprises for 8 months of 2022 increased by 7% compared to the same period last year, 8 imports by 47.6% and 26 beer producers by 11%. In accordance with the Resolutions of the Cabinet of Ministers No. 148 and 149 of April 2, 2022, measures are underway to introduce digital labeling systems for household appliances (April 15, 2022) and medicines (September 1, 2022). A total of 2.1 million units of labeled products were put on sale by 71 manufacturers and 96 importers. In addition, as of September 1 of this year, 50.6 thousand units of labeled medicines were produced by 6 local manufacturers.

Automation of tax reports:

a) Due to the consolidation of data from the Cadastral Agency and the "E-imtiyoz" program (cadastral number, land area, category, tax rate, date of new or cancellation of the right, preferential area), reports of 66.5 thousand non-agricultural land tax payers across the republic have been fully automated, 2.8 thousand (4.2%) of which submitted independently. For information: this indicator for the republic is 97 percent, and an interactive service is being created for 1,875 (3%) taxpayers with land plots located in the non-agricultural pasture and pasture zones.

b) As a result of the integration of electronic invoices, online cash registers, marketplaces and customs declarations, VAT reporting on turnover, excluding the deductible income of taxpayers and the application of different rates, was fully automated for 359.4 thousand taxpayers across the republic. Of these, 121.6 thousand or 33.8 percent independently made changes to the reports. It is expected that as a result of the unification of rates from the next reporting year, the existing problems will be completely eliminated and reports will be formed by tax authorities.

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c) By introducing electronic invoices, online cash registers, information from the "marketplace" system and real-time information exchange with the State Customs Committee, VAT reporting was fully automated for 156.3 thousand taxpayers.
Of these taxpayers, 19.9 thousand (12.7%) made independent changes to their reports.
g) The property tax report was also fully automated through the “E-imtiyoz” program, which was 100.0 percent for 61.9 thousand taxpayers across the republic, with the data of the Cadastre Agency being consolidated and fully automated. Of these, 13.6 thousand (22%) made independent changes to the submitted reports. Also, the availability of 46 interactive services provided to taxpayers was expanded, and taxpayers used them 93.4 million times (including 33.6 million times when paying taxes).
The number of self-employed registered persons reached 1.9 million (the number of registered persons this year is 779 thousand). Expanding the tax base through the introduction of modern information and communication technologies offers promising prospects for tax administration and revenue generation. Enhanced data collection and analysis: Modern ICT tools enable 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. They also enable real-time monitoring of financial transactions, making it easier to detect irregularities or tax evasion. Advanced data analytics and risk profiling techniques can be used to identify high-risk transactions or non-compliant behavior, allowing for 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 enable tax authorities to provide better services to taxpayers. ICT systems help minimize tax evasion by ensuring transparency and accountability in the tax collection process. Automated data reconciliation and cross-referencing can identify discrepancies, reduce under-reporting, and deter illegal activities. Overall, the potential for expanding the tax base through the introduction of modern ICT is great. It provides opportunities to strengthen tax compliance, increase revenue collection, improve efficiency, and provide better service to taxpayers.

Conclusions and Proposals

The following conclusion, scientific proposals and practical recommendations were developed:
Thus, we can indicate the following proposals as the main conditions and factors for the gradual implementation of the digital economy:
•implementation of the concepts of e-government and digital cities through informatization and integration of state administration bodies and municipal services;
•mass production of products of the new technological generation; •wide promotion of alternative forms of employment through self-employment, etc.;

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•development of the digital economy is aimed at minimizing the costs of interaction between individuals and businesses with the state.

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