

Yashil

IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

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08.00.01 Iqtisodiyot nazariyasi
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08.00.03 Sanoat iqtisodiyoti
08.00.04 Qishloq xo'jaligi iqtisodiyoti
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08.00.17 Turizm va mehmonxona faoliyati



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Bosh muharrir:

Sharipov Qo'ng'irotdoy Avezimbetovich

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Bosh muharrir o'rinbosari:

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Muharrir:

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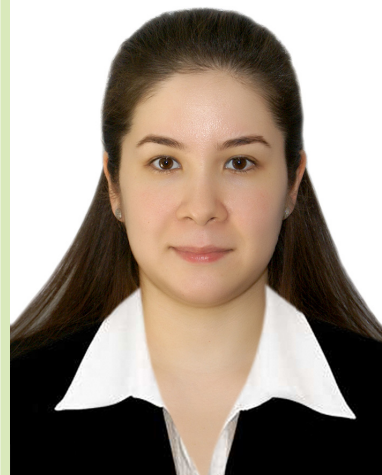
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MODERN METHODS OF TAX CONTROL: ANALYSIS, PROBLEMS AND SOLUTIONS

Ergasheva Malikakhon

Independent researcher at the Tashkent Institute of Finance



Abstract: This article explores the transformative impact of digital technologies on tax control mechanisms, focusing on electronic privileges, auto-comparisons, electronic leasing, and active electronic systems. By leveraging cutting-edge tools such as digital identification, machine learning, and the Internet of Things (IoT), tax authorities can streamline processes, enhance accuracy, and bolster the overall efficiency of tax control. The adoption of electronic privileges and intelligent auto-comparison algorithms contributes to a more secure and user-friendly tax environment. Similarly, the integration of digital contracts, mobile applications, and leasing management platforms optimizes leasing procedures. Moreover, active electronic systems, powered by IoT and data analytics, offer unprecedented capabilities for asset monitoring and risk mitigation. This article underscores the pivotal role of digital innovations in shaping a transparent, fair, and effective landscape for tax control, presenting a holistic approach to fortifying tax systems in the modern era.

Key words: tax control, digital technologies, electronic privileges, auto-comparisons, electronic leasing, active electronic systems.

SOLIQ NAZORATINING ZAMONAVIY USULLARI: TAHLIL, MUAMMO VA YECHIMLAR

Annotatsiya: Ushbu maqola e-imtiyoz, avtomatik taqqoslash, e-ijara va faol elektron tizimlarga e'tibor qaratgan holda, raqamli texnologiyalarning soliq nazorati mexanizmlariga transformativ ta'sirini o'rganadi. Raqamli identifikatsiya, mashinaviy o'qitish va narsalar interneti (IoT) kabi ilg'or raqamli texnologiyalardan foydalangan holda soliq undirish jarayonlarni soddalashtirish, aniqlikni oshirish va soliq qonunchiligiga rioya qilish samaradorligini oshirishi mumkin. E-imtiyozlar va aqlli avtomatik taqqoslash algoritmlarini joriy etish yanada xavfsiz va foydalanuvchilar uchun qulay soliq muhitini yaratishga yordam beradi. Xuddi shunday, raqamli shartnomalar, mobil ilovalar va boshqaruv platformalarining integratsiyasi soliq ma'murchiligi tartiblarini soddalashtiradi. Bundan tashqari, narsalar interneti va ma'lumotlar tahliliga asoslangan faol elektron tizimlar aktivlarni monitoring qilish va xavflarni kamaytirish uchun misli ko'rilmagan imkoniyatlarni taklif etadi. Ushbu maqola soliq tizimini mustahkamlashga yaxlit yondashuvni taqdim etgan holda shaffof, adolatli va samarali soliqqa tortish muhitini yaratishda raqamli innovatsiyalarning asosiy rolini ta'kidlaydi.

Kalit so'zlar: soliq nazorati, raqamli texnologiyalar, e-imtiyozlar, avtoqiyoslash, e-ijara, elektron tizimlar.

СОВРЕМЕННЫЕ МЕТОДЫ НАЛОГОВОГО КОНТРОЛЯ: АНАЛИЗ, ПРОБЛЕМЫ И РЕШЕНИЯ

Аннотация: В этой статье исследуется преобразующее влияние цифровых технологий на механизмы налогового контроля с упором на электронные привилегии, автоматическое сравнение, электронный лизинг и активные электронные системы. Используя передовые инструменты, такие как цифровая идентификация, машинное обучение и Интернет вещей (IoT), налоговые органы могут оптимизировать процессы, повысить точность и повысить общую эффективность налогового контроля. Внедрение электронных привилегий и интеллектуальных алгоритмов автоматического сравнения способствует созданию более безопасной и удобной для пользователя налоговой среды. Аналогичным образом, интеграция цифровых контрактов, мобильных приложений и платформ управления лизингом оптимизирует процедуры лизинга. Более того, активные электронные системы, основанные на Интернете вещей и анализе данных, предлагают беспрецедентные возможности для мониторинга активов и снижения рисков. В этой статье подчеркивается ключевая роль цифровых инноваций в формировании прозрачной, справедливой и эффективной среды налогового контроля, представляя целостный подход к укреплению налоговых систем в современную эпоху.

Ключевые слова: налоговый контроль, цифровые технологии, электронные льготы, автосличения, электронный лизинг, активные электронные системы.



INTRODUCTION

For the purpose of economic development on a global scale, it is worth noting that the issue of encouraging business entities by means of tax instruments lies in the center of the current requirements of the tax policy of the states. At the same time, one of the effective means of positively influencing the formation of the institutional foundations of socio-economic development is the strengthening of tax administration. However, in comparison with the international tax practice, in particular, the rich positive experiences in the tax field of developed countries, it is worth mentioning that our country is taking the first steps in the modernization of the tax system that meets modern requirements and the formation of an effective tax administration. In this case, stabilization of the tax administration and implementation of its control corresponds to the section of business layers that create difficulties. That is why, as a separate direction of the tax system reform, which has been the cause of many discussions in recent years, the research of the relationship regarding the improvement and strengthening of the institutional basis of determining the tax control of business entities is of great importance today.

LITERATURE REVIEW

In the modern world, effective tax control is one of the key elements of the financial stability of the state. This review aims to analyze the latest trends in tax control, identify the main problems facing tax systems and find effective solutions to overcome them.

Modern information technologies, such as big data analysis, artificial intelligence and machine learning, have become an integral part of tax control (Alexandrov, 2020). Big data analysis helps identify inconsistencies in data and more effectively identify the risks of tax violations (Ivanov, 2019).

The use of risk-based methods includes not only identifying tax risks, but also developing strategies for their management (Petrova, 2021). This allows tax services to use resources more specifically to control objects with the greatest potential for violations (Smirnov, 2022).

According to another research, it was analyzed the implementation of modern methods in the practice of tax control, identify their effectiveness and applicability in various countries (Kozlov, 2020). Grigorieva outlined the main problems that states face when introducing and using modern methods of tax control (Grigorieva, 2018). Tikhonov identified shortcomings in the existing tax legislation that hinder the effective implementation of modern methods (Tikhonov, 2019). Sokolov considered problems in the field of cybersecurity and the complexity of integrating new technologies into existing systems (Sokolov, 2021). Another authors propose measures to eliminate shortcomings in legislation and improve the legal framework (Novikova, 2022). An author discussed the possibilities of improving cybersecurity and developing a technological base for the effective use of innovative methods of tax control (Belov, 2021).

RESEARCH METHODOLOGY

The research methodology outlines the systematic approach employed to investigate and analyze the impact of digital technologies on tax control, with a specific focus on electronic privileges, auto-comparisons, electronic leasing, and active electronic systems.

Given the evolving nature of digital technologies in the context of tax control, an exploratory research design is adopted to gain insights, identify trends, and explore potential relationships.

The research methodology employed in this study aims to provide a robust foundation for understanding the multifaceted impact of digital technologies on tax control, contributing valuable insights to academic discourse and practical applications in the field.

ANALYSIS AND DISCUSSION

In modern conditions, tax control is becoming more and more complex and requires the use of modern methods to effectively combat tax violations. Here are some key modern tax control methods:

Use of technology: With big data analytics, artificial intelligence and machine learning, tax authorities can process huge volumes of information. This allows you to identify inconsistencies in data and conduct analysis to effectively identify potential tax violations.

Risk-Based Approach: This method involves identifying tax risks and developing strategies to manage them. By analyzing and assessing risks, tax authorities can more specifically direct resources to control objects with the greatest potential for violations.



International Cooperation: With the globalization of the economy, cooperation between countries in exchanging information on tax aspects is becoming increasingly important. Data exchange and a harmonized approach to tax control contribute to a more effective fight against tax evasion.

Digitalization of processes: The introduction of digital technologies into tax control processes, such as electronic declaration and automated systems, helps improve the accuracy and speed of information processing.

Modern tax control methods are aimed at increasing efficiency, reducing risk and ensuring fairness in the collection of tax revenues. Their successful implementation requires not only technological innovation, but also constant improvement of legislation and international cooperation.

Tax control issues may include various aspects related to system efficiency, technological challenges, legislation, etc. Below are some common problems (Figure 1).

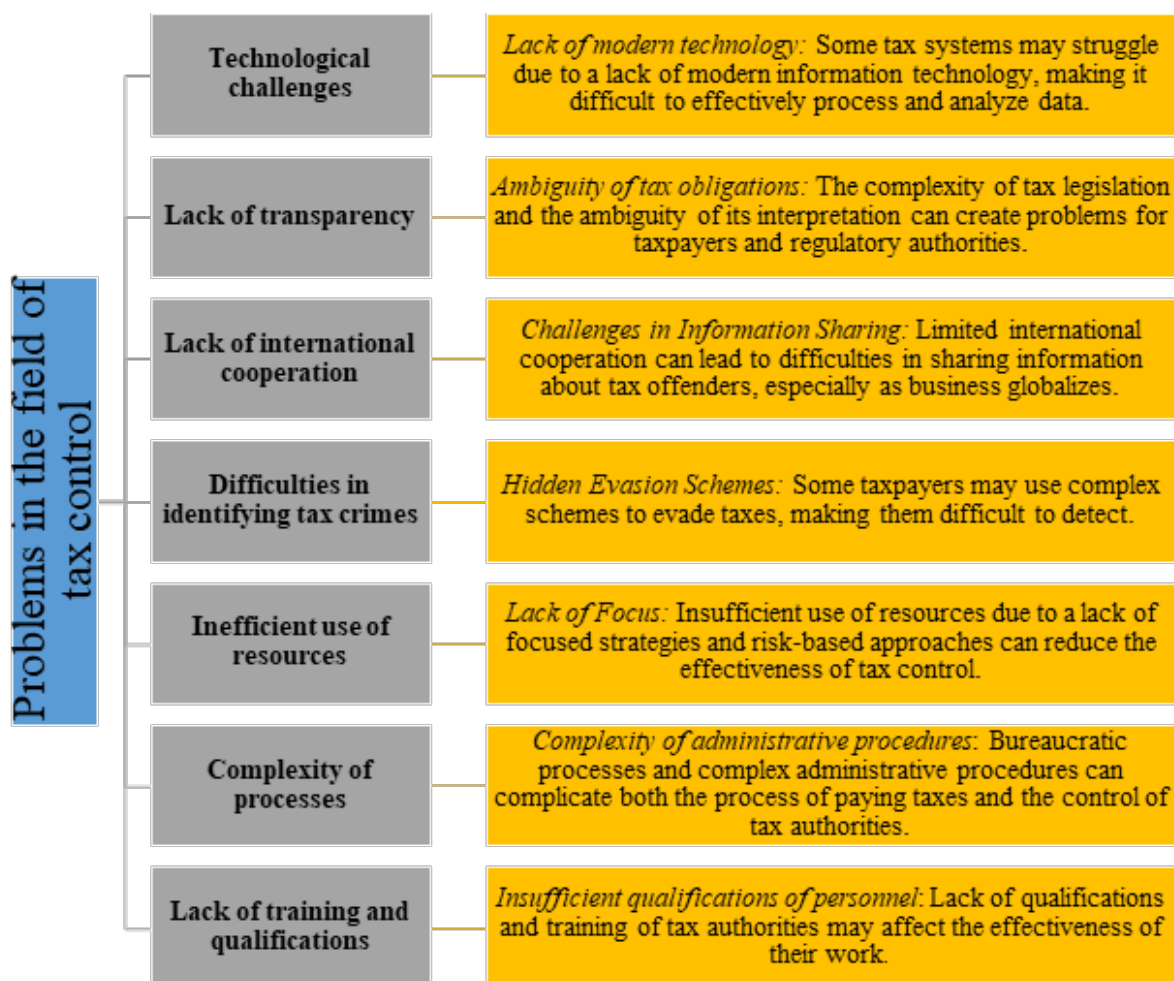


Figure 1: Problems in the field of tax control¹

Today, as a result of entrepreneurship development reforms, the number of VAT payers has increased 20 times compared to 2016, or is 138 thousand (in 2016 - 6.6 thousand), the same number of profit tax payers also increased by 18 times. Self-employed people have exceeded 1 million. As a result of the reforms carried out in recent years, Uzbekistan entered the TOP-20 countries in the list of countries achieving positive changes in the tax sector. However, as long as a perfect system of tax administration is not created, the issue of combating the "secret economy" will remain urgent. The most correct and only solution to this is the introduction of automated information systems of the tax administration in all directions. Significant steps are being taken in this regard in the system of state tax service bodies. The capacity of the data processing center of the State Tax Committee has increased by 8 times compared to last year, and the speed of information processing has increased by 29 times. Currently, 95% of taxpayers voluntarily fulfill their tax obligations on time. (It used to be around 80 percent). This is the first result of reforms carried out in the direction of digitization.

¹ Author's analysis.



Resolution No. 595 of the Cabinet of Ministers, adopted on September 22, 2021, was a conceptual document that started a new stage of tax administration in solving this problem. It has three main innovations:

1. Special registration of value added tax payers with tax authorities based on tax risk assessment.

According to the new regulations, starting from December 22 of 2021 year, the level of tax risk of taxpayers will be studied during the special registration for value added tax. Applications for special registration are processed within 7 days. At the first stage of the application review, the tax risk of taxpayers is studied through an automated system, and according to the results, they are categorized as high, medium or low tax risk.

2. A new mechanism for accounting of assets of entrepreneurs - "E-asset" automated information system. This information system allows tax authorities to keep records of fixed assets, intangible assets and material resources, to analyze them, to monitor their movement remotely, and to create a list of goods that have been imported or left in each section of the warehouse. From January 1, 2022, it was considered mandatory for VAT payers and legal entities with a state share of more than 50 percent to use the "E-active" information system.
3. New system of lease relations - E-lease In order to register lease agreements with tax authorities by legal entities and individuals, the electronic service "Registering real estate lease agreements with state tax authorities" - "E-lease" has been created. It is being tested on the internet address "ijara.soliq.uz". From January 1, 2022, the practice of mandatory electronic registration of real estate lease contracts with tax authorities was introduced. In addition, during the press conference, information was provided about the innovations implemented in the system of electronic invoice and identification code of products and services, in particular, about the changes introduced in order to eliminate the shortcomings identified during the use of the system.

Also, the software products of "E-privilege", "Auto-comparison", automated system of value-added tax control for monitoring the completeness of the chain, which are planned to be introduced, will contribute to making the system more transparent.

Incorporating digital technologies into e-benefits, auto comparisons, e-leasing and active e-systems can significantly improve the efficiency and convenience of these processes. Here are some ways digital technology can be used to improve these areas:

1. Electronic privileges:

- Digital ID Technologies: The introduction of modern digital ID technologies, such as biometric recognition, can provide more secure and convenient receipt of electronic privileges.
- Mobile applications: Development of mobile applications for obtaining electronic privileges allows users to manage their privileges through user-friendly interfaces and receive up-to-date information.

2. Auto comparison:

- Intelligent data processing systems: Using machine learning algorithms to analyze vehicle data and auto comparisons can improve the accuracy and efficiency of these processes.
- Electronic platforms: The creation of electronic platforms to automate auto comparison processes, including digital transport cards and online services, can improve the efficiency of data processing.

3. Electronic leasing:

- Digital contracts and signatures: Replacing paper contracts with electronic ones, including using digital signatures, speeds up the process of concluding and managing leasing transactions.
- Leasing management platforms: The development of digital platforms for managing leased assets, including condition monitoring and payment, contributes to automation and increased transparency of processes.

4. Active electronic systems:

- Internet of Things (IoT): Implementing IoT for real-time asset monitoring and management can improve efficiency and reduce risk in active electronic systems.
- Data Analytics: Using big data analytics to process information from active electronic systems allows you to identify trends, predict events and improve management strategies.

Overall, digital technologies provide the opportunity to automate, increase efficiency and improve user experience in various areas related to e-benefits, auto-matching, e-leasing and active e-systems.



CONCLUSION

In conclusion, the introduction of digital technologies in the field of tax control represents a key element for modern tax systems. Using innovative solutions in electronic privileges, auto comparisons, electronic leasing and active electronic systems, unique opportunities are created to optimize tax control processes:

Digital methods of identification and data analysis help improve the accuracy and efficiency of detection of tax violations, and also ensure the effective management of electronic privileges.

In the field of auto comparisons, the use of intelligent systems and machine learning algorithms contributes to more efficient processing of vehicle-related information and identification of tax risks.

Electronic contracts, digital signature technologies and leasing management platforms simplify leasing processes and provide transparency in the accounting of leasing obligations.

In the area of active electronic systems, including monitoring and data analytics, IoT technologies enhance the ability to prevent tax evasion and optimize asset accounting.

This comprehensive approach to the use of digital technologies in tax control not only improves efficiency in identifying tax violations, but also ensures a fairer and more transparent tax system. Thus, these innovations not only facilitate tax control processes, but also contribute to the development of more efficient and modern tax practices.

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