

THE USE OF DIGITAL TECHNOLOGIES IN THE IMPLEMENTATION OF TAXES AND OTHER MANDATORY PAYMENTS IN THE CONTEXT OF THE DIGITAL ECONOMY

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Abstract. *In this article, through the effective use of digital technologies in the tax system, all tax-related services are facilitated, i.e., the opportunities of tax authorities and taxpayers are expanded, and many tasks in the tax system are performed through digital technologies. research was conducted on recommendations and ways to evaluate their effectiveness, conclusions and suggestions were formed within the research.*

Key words: *tax system, digital technologies, tax reporting, tax revenue, tax, efficiency, digital platform, digital transformation, tax authorities, optimization, web services, modern digital technologies, electronic tax services, electronic payments, electronic services, database, integration, taxpayers.*

ИСПОЛЬЗОВАНИЕ ЦИФРОВЫХ ТЕХНОЛОГИЙ ПРИ УПЛАТЕ НАЛОГОВ И ИНЫХ ОБЯЗАТЕЛЬНЫХ ПЛАТЕЖЕЙ В УСЛОВИЯХ ЦИФРОВОЙ ЭКОНОМИКИ

Аннотация. *В данной статье за счет эффективного использования цифровых технологий в налоговой системе облегчается предоставление всех налоговых услуг, т. е. расширяются возможности налоговых органов и налогоплательщиков, а многие задачи в налоговой системе выполняются посредством цифровых технологий. Проведено исследование рекомендаций и способов оценки их эффективности, в ходе исследования сформированы выводы и предложения.*

Ключевые слова: *налоговая система, цифровые технологии, налоговая отчетность, налоговые поступления, налог, эффективность, цифровая платформа, цифровая трансформация, налоговые органы, оптимизация, веб-сервисы, современные цифровые технологии, электронные налоговые услуги, электронные платежи, электронные сервисы, база данных, интеграция, налогоплательщики.*

Introduction. In recent times, the concept of "digital economy" has been used many times. Indeed, in many developed countries, the digital economy has had a significant impact on their development factors. The digital economy is an economic activity in which the main factor in

production and service provision is data in the form of numbers, processing a large amount of information and implementing more effective solutions than the previous system in various types of production, service, technology, equipment, storage, and product delivery through the analysis of the results of this processing. In other words, the digital economy is an activity linked to the development of digital computer technologies in online services, electronic payments, online commerce, and other areas. The effective use of digital technologies in the tax system is primarily organized and practiced by employees of state tax authorities. Tax authorities, which play a key role in implementing state tax policy, have been entrusted with the high task of overseeing compliance with tax laws. Over the past period, tax authorities have become a regular system that ensures the continuous replenishment of the revenue part of the state budget.

Literature reviews. Foreign scientists have also repeatedly attempted to study the effective use of modern information and communication technologies in tax system activities through their scientific research. They have also worked on developing innovative methodological solutions and technological mechanisms based on advanced information and communication technologies in the context of the global economic system's digital transformation. Scientific research by domestic scientists such as Gulyamov, Alimov, Khayitmatov, Begalov, Shermukhamedov, Turaev, Juraev, Abdullaev, Kobilov, Abdulahatov, Rajabov, and others has focused on developing methods for the effective use of digital technologies in all sectors and fields of our national economy, including the tax system. In the context of forming and developing a digital economy and utilizing artificial intelligence technologies in the economy, the issues of improving methods for widespread adoption of information and communication technologies in the activities of taxpayers in the Republic of Uzbekistan remain controversial. The relevance and insufficient development of this problem have allowed for conducting research on this issue and defining the topic of this article.

Methodology of research. Currently, based on the demands and needs for effective utilization of digital technologies, artificial intelligence technologies, and Big Data across all sectors of the economy, various methods were employed to address the existing problem and develop approaches to improve the use of digital technologies in the State Tax Committee's activities. These methods include comparative, systemic, economic, and statistical analysis, SWOT analysis, monographic research techniques, questionnaire surveys, grouping, comparison, induction, deduction, and optimization methods. Additionally, methods for working with web portals, computer networks, and specialized software tools were utilized.

Discussion of the analysis and results. The role of digital technologies in the tax system is to conduct statistics on the receipt of paid taxes and fees based on developed special algorithms and transmit this information to the relevant authorities, analyze the dynamics of receipts, provide analytical data for making management decisions, and ensure the preparation of reports based on analytical data to address the tasks set before the tax service authorities. The goals and objectives of implementing information systems and technologies in the tax authorities are to ensure the broadest possible coverage of the functions, tasks, and similar operations performed by the tax authorities with new software programs, since these programs will allow to accelerate the process of processing tax information, increase the efficiency of the work of tax inspectors, creatively analyze the workload of their work with homogeneous calculations and endless records using modern computer statistics tools. On July 10, 2019, the President of the Republic of Uzbekistan Shavkat Mirziyoyev adopted a decree "On additional measures to improve tax administration." In order to further improve the tax system, reduce shadow turnover in the economy and implement the main directions of the Concept for improving the tax policy of the Republic of Uzbekistan, the following are defined in the decree:

- The imperfection of mechanisms for information exchange between state bodies and organizations, forms and methods of electronic tax administration and tax control.
- Improving the forms and mechanisms of tax control, including through the widespread introduction of modern frame technologies that ensure more comprehensive coverage and accounting for tax objects and taxpayers, introducing a taxation procedure for operations related to the formation of transfer prices;
- Approval of the list of state bodies and organizations whose databases are integrated into a unified integrated information resource database of tax authorities. The main tasks are:
 - Creation of a unified database of taxpayers;
 - Analysis of the structure of taxpayers; analysis of the timeliness and completeness of tax payments received;
 - Formation of reporting documents on tax payments received;
 - Forecasting tax revenues and other payments; maintaining a database of regulatory and reference information;
- Preparation of information and data in the required order for the State Tax Committee (STC) and its subordinate organizations and institutions associated with them.

To fulfill the tasks set before the information technologies of the state tax service bodies, the following issues have been resolved:

- The content and form of all documents are standardized and unified;
- Information is classified and encoded.
- A system for transmitting information between links and system stages has been implemented.
- Information exchange between the automated system and the associated information system has been established.
- The software and hardware complex and system software are unified.

The structure and composition of information systems and technologies implemented in tax service agencies, as well as the tasks assigned to them, enable the automation of management in the tax system. At the same time, it has the ability to improve and renew.

The computerization and informatization of state tax service activities, training of qualified personnel, provision of computer equipment and software products have become pressing issues. Based on modern requirements, these include: transmitting reports collected in tax offices from lower-level tax service bodies to the State Tax Committee in electronic form; direct transmission of operational tasks issued by the State Tax Committee to state tax administrations and inspectorates; registering taxpayer legal entities and individuals; storing information about the fulfillment of their obligations to the state budget in a unified taxpayer database; and other related matters.

Conclusion and recommendations; When there are several barriers to the use of modern digital technologies in tax service agencies, such as the absence of robust infrastructure like electricity and stable internet connection, or if information technologies encounter obstacles, break down, or only work intermittently during peak times, tax authorities can offer more complex technologies to taxpayers with limited internet access. These include solutions like offline declarations and payments using regular phones to effectively utilize tax authority services. The effectiveness of new digital technologies may be significantly hindered without strong oversight by key managers and the absence of a long-term national strategy. Maintaining the confidentiality of taxpayers' information is also of crucial importance. Data exchange between taxpayers and government agencies often needs to be carried out systematically due to privacy and confidentiality concerns. Government agencies can establish a centralized automated platform that can be utilized by multiple government institutions and banks to identify taxpayers and cross-verify information.

As information technology continues to advance, the regulatory framework for cybersecurity needs to be updated to maintain confidentiality and privacy, as well as to protect citizens from the dissemination of their personal data.

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