

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

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M. Samiyeva

*Digital economy and information technologies
assistant of the department*

Abstract: *This is it in the article tax in the system from digital technologies efficient use through tax with depends all services facilitate, ie tax organs employees and tax of payers possibilities expand, tax in the system many things digital technologies through perform proposal and practical recommendations and ways to evaluate their effectiveness studies take went being research within conclusion and Suggestions formed.*

Key words: *tax system, digital technologies, tax report, tax receipts, tax, efficiency, digital platform, digital transformation, tax organs, optimization, web services, modern digital technologies, electron tax services, electron payments, electron services, data base, integration, tax payers.*

A WRINKLE

Recently, the concept of "Digital Economy" has been used a lot. Indeed, in many developed countries, the digital economy has significantly influenced their development factors.

The digital economy is an economic activity in which the main factor in production and service is information in the form of numbers, with the help of processing a large amount of information and analyzing the result of this processing. is to implement more effective solutions than the previous system in production, service, technologies, devices, storage, product delivery. In other words, the digital economy is an activity connected with the development of digital computer technologies in providing online services, making electronic payments, internet trade, and other types of industries.

Tax in the system from digital technologies fruitful first of all, the employees of the state tax service are organized and used is used. State tax policy done in raising main position occupied tax as high as the implementation of control over compliance with tax laws task loaded. During the period of the previous period, the revenue part of the state budget of the tax authorities continuously which provides filling regularly to the system turned.

BOOKS REVIEW

Foreign scientists also use modern information in the tax system in their scientific research. communication from technologies efficient use issues study, as well as in the context of the digital transformation of the global economic system, advanced information

communication from technologies to use based on innovative methodical solutions and technological mechanisms work to exit one how many there is who tried

Local our scientists: Gulyamov, Alimov, Jorayev, Abdullayev, Kobilov, and of others scientific studies national of our economy all networks and in the fields of including tax in the system dedicated to the development of methods of effective use of digital technologies. Digital formation and development of the economy, from artificial intelligence technologies in the economy use conditions, Uzbekistan _ Republic of tax the payer in the activity issues of improving methods of wide use of information and communication technologies remains controversial. Urgency and insufficient development of the problem to conduct research on this problem and determine the topic of this article possibility gave

RESEARCH METHODOLOGY

Nowadays, digital technology, artificial in all areas of the economy intellect technologies and Big data efficient to use has been in solving the existing problem based on the requirements and needs, the State Tax Committee in the activity from digital technologies use methods in the development of improvement directions, comparative, systematic, economic and statistical, SWOT analysis, monographic research methods, questionnaire request, grouping, comparison, induction, deduction, optimization method also WEB-portals, computer networks and special software supply tools with work methods was used.

ANALYSIS AND RESULTS DISCUSSION

Tax in the system of digital technologies task tax service organs to the front placed issues solution reach for paid taxes and fees revenue about conducting data statistics on the basis of developed special algorithms and relevant transmission to bodies, analysis of revenue dynamics, management decision-making for analytical information to give analytical data based on reports preparation issues from providing a solution consists of

The purpose of introducing information systems and technologies in tax service bodies and duties tax service organs which performs functions, duties, one kind of is to ensure the broadest possible coverage of operations with new programs, zero this programs tax information processing to give process acceleration, tax inspectors of work efficiency increase, their at work one in color calculation and the burden of working with endless records from the modern tools of computer statistics used without creative analysis to do to enter the field enable will give.

On July 10, 2019, the President of the Republic of Uzbekistan Shavkat Mirziyoyev adopted the decision "On additional measures to improve the tax administration". In the decree also in the tax system In order to further improve the tax system, reduce informal circulation in the economy and implement the main directions of the concept of improving the tax policy of the Republic of Uzbekistan:

- State organs and organizations in the middle information exchange mechanisms, electron tax administration and tax control done increase form and styles lack of improvement.

- Tax control form and mechanisms, that's it including tax put objects and a modern one that ensures more complete coverage and accountability of taxpayers frame technologies wide current reach at the expense of improvement, transfer prices formation with depends to operations tax put order current reach;

- Information bases tax bodies the only one integrated information resource to the base integration to be done state organs and organizations the list confirmation.

Main duties of the following consists of

- Tax of payers the only one data base Create;
- Tax payers _ content analysis to do; fell tax of payments own timeliness and completeness analysis to do;

- fell tax ransom demands according to report documents forming;

- Tax receipts and another praises _ prediction; normative reference information information maintaining a database;

- State tax committee (DSQ) and his joints _ with to them related organization and institutions demand for done in order information and data from preparation consists of

State tax service bodies to information technology assigned tasks perform for the following issues solution made by:

- All documents content and shape standardized and unified;

- Information classified and encoded;

- Joints _ and of the system stages in the middle information transmission system current done;

- Automated system, and she is with dependent _ has been informed system in the middle information exchange to the road placed;

- Software engineer complex and systematic software supply unified .

Structure of information systems and technologies implemented in tax service bodies and automation of management in the tax system and the tasks assigned to it opportunity will give. That's it with together she is improved, updated to go feature have

Tax objects and their receipts and tax work in tax service bodies creation of automated (use of information technologies) forms of organization and realization is effectively used. work processes in tax service bodies, also tax objects, receipts and tax of payers status and movement creation of a single information base of information and modern information to it technology application works are organized. 30 in the tax system of Uzbekistan more than special software of products used [1].

State tax service organs activities computerization and information, training of qualified employees, provision of computer equipment, software products and time from demand come get out tax in their offices aggregated reports electron in the form of transfer from lower tax service bodies to the State Tax Committee, State tax operative

tasks given by the committee to state tax offices and issues of direct transfer to state tax inspectorates, as well as tax payer legal and physical individuals to the list to get them state budget in front of obligations execution about information the only one tax payers in the base storage and another issues current to the matter became [3].

Tax in the system modern information and communication technologies in application one how much problems surface will come. That's it from problems one information neediness provide is considered of the state a x b o r o t the innocence of x provide it 's a problem national X is the main and integral part of ensuring security , and the protection of information is the responsibility of the state . are becoming primary issues . There are different ways to protect information. on the basis of electronic digital signature today, which is moving to the electronic document circulation system confirmation of the authenticity of documents and their protection is the most in the exchange of economic information comfortable of methods one is considered

Use digital technologies in the tax system

The main goals are as follows

1. Tax receipts according to information get
2. The work efficiency increase
3. On paper the work of flow size reduce
4. Tax inspections data with provide.
5. Tax payers about of information reliability increase
6. Tax to the legislation compliance to be done control to do

As in any other automated systems, information in the Tax system a number of requirements are set for the use of technologies, first of all, relevant effective performance of functions is related to work. The developed tax information system is not only tax organs their work to facilitate possibility will give, perhaps his all activity elements too in order puts System separately elements and whole the system manages.

Currently, electronic declarations are also being created. Now to the taxpayers it is possible to submit tax returns electronically, and this, of course, them taxes collection process makes it easier. This from the way use much advantage have is happening because tax payers now tax offices visit order a must it's not. Also, in turn, the tax inspectorate manually processes incoming data with does not engage because tax in the system information from technologies using automated information system modernization to do opportunity there is. Information electron in the form is accepted and automatic count immediately is done.

The positive aspects of the use of modern information technologies in state tax service bodies include the following

1. Time saves
2. Entered of information correctness confirm takes
3. Practice increased operation about information giver extract get opportunity there is.

4. Tax to the service information delivered to give about message will give,
5. Tax in recovery accuracy will be
6. State employees work in the process transparency will be

State tax service in the organs modern digital from technologies of use one how much in stages seeing our exit possible and she is the following tasks performs:

Tax base determination. Enterprises and physical persons by to tax compliance to be done sure imagination determination each how power for big problem gives birth Use of Third-Party Information and Taxpayer Registration Information technology through digitization is taxed physical and legal individuals, also their activity and assets about complete data bases can improve the possibilities of determining the taxable base through Similarly, transactions automatically through electronic fiscal devices or digital payments information technologies help to determine taxes more transparently by recording will give

Compliance monitoring. Modern data analysis tools tax to the authorities by itself report given tax obligations another data sources relatively automated mutually check through control to do and fulfillment control in doing help will give. From this except such the third towards data analysis can support risk-based auditing, which audit of the process transparency and increase efficiency can _

Compatibility facilitate. Electronic document submit and electron payment such as technologies to optimize communication with taxpayers and queues and of information to the error road put possible was in hand to be included eliminate reach can improve the taxpayer experience and reduce compliance costs. Physical and legal person and tax the payer between information technologies based on tax in services mutually relationships tax payers from corruption protection does.

SUMMARY AND SUGGESTIONS

Tax service in the organs modern digital from technologies in use one when there are many obstacles, that is, if there is electricity and a stable Internet connection such as hard infrastructure no if or information technologies the most high at times if it gets blocked or goes out of business or works only intermittently, in which case the tax to taxpayers whose access to the Internet is limited by the authorities more complex, such as handling offline declarations and payments using simple phones from technologies to use offer to do through tax organs services fruitful use new digital of technologies efficiency main leaders by strong significantly hampered in the absence of control and long-term national strategy to be done possible

Tax payers information secret storage too important important have Tax the exchange of information between payers and government agencies often involves confidentiality and should be done systematically due to privacy concerns. State bodies tax payers determination and information mutually check for one how many state institutions and banks can use the central automated the platform installations possible Information technologies developed will go since confidentiality and confidentiality storage and citizens

information scattered from leaving protection to do for cyber security according to regulatory and legal bases update need _

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