



Improvement of mechanisms for maintaining information on taxpayers and tax objects (experience of foreign countries)

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ABSTRACT

In this article, tax systems mainly rely on accurate and up-to-date information about taxpayers and tax objects. Such a data storage mechanism forms the basis of effective tax administration, revenue collection, compliance monitoring and policy implementation. This article provides a comprehensive overview of the mechanisms used by governments to manage taxpayer information and track taxable entities. Based on examples from different jurisdictions, it explores the key components, functions, challenges and best practices associated with these mechanisms.

Keywords:

tax, budget policy, budget, tax administration, tax potential, regulatory analysis, tax burden, average rate tax report, tax revenues, tax benefits, tax rate

Enter. Taxation is a key function of modern governments, providing the revenue needed to finance public services, infrastructure, and social programs. Correct maintenance of information about taxpayers and tax objects is important for effective functioning of tax systems. This information management mechanism includes a set of processes, tools and rules designed to identify, register, monitor and update taxpayer information and taxable assets. The importance of robust data storage mechanisms cannot be overstated. They enable tax authorities to effectively calculate and collect taxes, ensure compliance with tax laws, detect fraud and evasion, and make informed policy decisions. In addition, these mechanisms serve to increase transparency, accountability and public confidence in the tax system.

Review of the literature: We will review the literature compiled on the basis of the opinions of scientists over the years on the improvement of mechanisms for storing information about taxpayers and tax objects. In the existing

literature on the impact of tax collection on enterprises, scholars have mainly conducted relevant studies for different samples of countries and regions in terms of the fairness and efficiency of tax policy implementation, the impact of policy implementation, etc. For example, Vladimir et al. [3] studied costs of social policy and examined the social function of tax collection, tax administration and tax fairness, pointing out that the social aspects of the social tax system in the Slovak Republic indicate that tax collection should be specific to the citizens of the state, and attention should be paid to the minimum wage and tax policy in accordance with the legal conditions of the Slovak Republic. Thomas Peracek et al [4] found that the simple law of company shares requires changes; there is no responsibility of shareholders for the company's obligations, which allows shareholders to behave indifferently to the owners. Pshdar Abdallah Hamza et al [5] analyzed the impact of information technology on effective tax management in the Kurdistan Region. Online

information technology, including tax filing, online tax filing and online tax transfers, has a positive impact on effective tax management in the Kurdistan Region. Some scholars have also studied the topic of innovation in enterprises, for example, Zuzana Hajduova [6], who argued that there is a statistically positive and significant relationship between the income of enterprises that have introduced innovations, while there is a two-year lag with the R&D expenditures of Slovak enterprises. Anel Kireeva et al. [7] examined the determining factors of the innovative potential of enterprises in Kazakhstan. The results show that company age, type, sector, exporter status and activity have a positive effect on the innovation tendency of companies. Further, as part of the study, they found that competitors in the market and in the regions where enterprises operate predominantly negatively affect the prospects for innovation.

Research methodology: statistical grouping of data, comparative and trend analysis methods were used during the analysis. Scientific-theoretical views aimed at ensuring the stability of mechanisms for improving the mechanisms for maintaining information on taxpayers and objects of taxation are compared.

Analysis and discussion of results.

The introduction of mechanisms for maintaining information on taxpayers and tax objects varies across countries and over time. However, a significant milestone in the development of modern tax administration systems occurred in the early 20th century, particularly in industrialized nations. One of the earliest examples of a comprehensive tax administration system with mechanisms for maintaining taxpayer information is often attributed to the United States. The U.S. Internal Revenue Service (IRS) was established in 1862 to administer federal taxation, initially to fund the Civil War effort. Over time, the IRS evolved into a sophisticated tax administration agency with robust systems for taxpayer registration, data management, compliance monitoring, and enforcement. Similarly, other industrialized countries such as the United Kingdom,

Germany, and France developed tax administration systems with mechanisms for maintaining taxpayer information in the late 19th and early 20th centuries. Since then, the evolution of tax administration systems has been shaped by technological advancements, changes in tax policy, and international cooperation efforts. Today, most countries have established tax authorities or agencies responsible for administering taxation, maintaining taxpayer information, and ensuring compliance with tax laws.

In the United States, various initiatives and measures have been implemented to improve the mechanisms for maintaining information about taxpayers and tax subjects. The Internal Revenue Service (IRS), the federal tax authority in the United States, has encouraged the use of electronic filing and payment systems for taxpayers. These systems simplify the process of filing tax returns and payments, reduce paperwork and processing times, while increasing data accuracy. The IRS has undertaken efforts to modernize its information systems to better manage taxpayer information. This includes improving legacy systems, implementing new technologies for data storage and analysis, and strengthening cybersecurity measures to protect sensitive taxpayer information. The IRS works with other government agencies, financial institutions, and tax authorities at the state and local levels to share taxpayer information and improve compliance efforts. This collaboration helps identify discrepancies and more effectively detect potential tax evasion or fraud. The IRS conducts educational campaigns and outreach programs to inform taxpayers of their rights and responsibilities, filing requirements, and resources available for assistance. These efforts are aimed at improving taxpayer compliance and reducing tax return errors. The IRS uses a variety of enforcement and compliance measures, such as audits, investigations, and fines, to ensure taxpayer compliance with tax laws. Advanced data analytics and risk assessment techniques are used to more closely examine high-risk taxpayers and industries. Congress periodically enacts legislative reforms to improve tax administration and address

emerging issues. These reforms may include changes to tax laws, regulations, and administrative procedures aimed at improving taxpayer compliance and enforcement. The IRS works with private sector entities, tax professionals and software developers to improve tax administration processes and services. Public-private partnerships help develop innovative solutions such as tax software and online taxpayer portals to facilitate compliance and enhance the taxpayer experience. The United States participates in international initiatives and agreements aimed at combating tax evasion, money laundering, and financial crime. These efforts include sharing taxpayer information with foreign tax authorities and cooperating on enforcement efforts to ensure compliance with global tax standards. Collectively, these initiatives use technology, collaboration, education, and law enforcement to improve tax administration in the United States, maintain accurate taxpayer information, and promote tax compliance. reflects the ongoing efforts.

Improving the mechanisms for maintaining information on taxpayers and tax entities in the Russian state involves a multifaceted approach that includes technological advances, policy reforms, and enhanced cooperation. The implementation of digital platforms and automated tax administration systems can simplify data collection, processing and analysis. This includes electronic filing and payment systems for taxpayers, as well as advanced data management tools for tax authorities to efficiently store taxpayer information. Strengthening data security measures is essential to protect sensitive taxpayer information from cyber threats and unauthorized access. This includes implementing strong encryption, authentication and access controls, as well as ensuring compliance with data protection regulations. Integrating tax databases and information systems across different government agencies can improve data sharing and coordination in tax administration. This allows for more accurate and comprehensive management of taxpayer information, reducing duplication and errors. Promoting transparency

and accountability in tax administration practices will help build public trust and confidence. This includes tax policy, taxpayer rights and public spending disclosure, as well as establishing public oversight and accountability mechanisms. Educating taxpayers about their rights and responsibilities, filing requirements, and available support services can improve compliance and reduce errors. This includes conducting awareness campaigns, providing clear and understandable information, and offering taxpayer assistance programs. Cooperation with international partners and participation in global initiatives can strengthen efforts to combat tax evasion and ensure compliance with international tax standards. This includes sharing information about taxpayers with foreign tax authorities and cooperation in enforcement actions. Implementing legislative and administrative reforms will allow solving systemic problems and improving tax administration processes. This includes updating tax laws and regulations, simplifying administrative procedures, and strengthening taxpayer protection. Investments in the training and development of tax administration staff are necessary to ensure that they have the necessary skills and experience to effectively manage taxpayer information. This includes training on new technologies, data management practices and compliance procedures. By implementing these strategies, the Russian state can strengthen its mechanisms for keeping information on taxpayers and tax entities, which will lead to more efficient, transparent and accountable tax administration processes.

In South Korea, several initiatives have been launched to improve the mechanisms for storing information about taxpayers and tax objects. South Korea has invested heavily in digitizing and automating tax administration processes. This includes the introduction of electronic document submission systems for taxpayers, online platforms for tax registration and reporting, and electronic payment systems for regulating tax transactions. The Korean National Tax Service (NTS) has developed integrated tax information systems that integrate taxpayer information from various

sources. These systems allow real-time access to information on taxpayers and make tax administration more accurate and efficient. NTS uses advanced data analytics and risk assessment techniques to identify tax compliance risks and make targeted enforcement efforts more effective. This includes analyzing large volumes of taxpayer data to identify anomalies, inconsistencies and potential tax evasion. South Korea has implemented strict data security measures to protect taxpayer information from unauthorized access and cyber threats. This includes encryption, authentication and access control tools to protect sensitive taxpayer information stored in electronic systems. NTS provides taxpayer education programs and support services to help taxpayers understand their tax obligations and rights. This includes setting up service centers to provide tax compliance guidance, online resources and support, as well as in-person assistance to taxpayers. South Korea promotes transparency and accountability of its tax administration by publicly disclosing tax policies, taxpayers' rights, and government spending. NTS regularly publishes tax-related information and reports in order to increase public awareness and control. South Korea actively participates in international efforts to combat tax evasion and improve tax transparency. This includes sharing taxpayer information with foreign tax authorities, cooperating on cross-border tax audits, and complying with international tax standards and agreements. NTS continuously strives to improve tax administration processes through innovation and reform. This includes investing in research and development of new technologies, adopting best practices from other jurisdictions, and soliciting feedback from taxpayers and stakeholders to improve the system. By implementing these strategies, South Korea has significantly expanded its mechanisms for maintaining information on taxpayers and tax entities, resulting in more efficient, transparent, and compliant tax administration processes.

In Germany, several initiatives have been launched to improve the mechanisms for

keeping information on taxpayers and tax entities. The German government has invested in digitization efforts to modernize tax administration processes. This includes the development of a system of electronic documents, online portals for tax registration and reporting, and digital communication channels for the interaction of taxpayers with tax authorities. In Germany, centralized tax information systems have been created that combine taxpayer information from various sources. These systems allow tax authorities to access complete and up-to-date information on taxpayers and tax entities, which allows for more efficient monitoring of tax administration and compliance with legislation. The German government has implemented strict data security and privacy measures to protect taxpayer information. This includes encryption, secure authentication protocols, and strict access controls to protect sensitive taxpayer information stored in electronic databases. Germany promotes transparency and accountability of the tax administration through disclosure of tax policy, taxpayers' rights and public spending. Tax authorities regularly publish tax-related information and reports in order to increase public awareness and control. The German government provides taxpayer education programs and support services to help taxpayers understand their tax obligations and rights. This includes setting up service centers to provide tax compliance guidance, online resources and support, as well as in-person assistance to taxpayers. Germany actively participates in international efforts to fight tax evasion and improve tax transparency. This includes exchanging taxpayer information with foreign tax authorities, cooperating on cross-border tax audits, and complying with international tax standards and agreements. The German government is constantly striving to improve tax administration processes through innovation and reform. This includes investing in research and development of new technologies, adopting best practices from other jurisdictions, and soliciting feedback from taxpayers and stakeholders to improve the system. Through these initiatives, the German government aims to increase the effectiveness,

efficiency and integrity of the tax administration system, thereby contributing to the fair and transparent enforcement of tax law and revenue collection.

Several initiatives have been launched in China to improve the mechanisms for keeping information on taxpayers and tax entities. The Chinese government has launched a large-scale digitization effort to modernize its tax administration processes. This includes the development of electronic document systems for taxpayers' interaction with tax authorities, online platforms for tax registration and reporting, and digital communication channels. China has established centralized tax information systems that integrate taxpayer information from various sources. These systems allow tax authorities to access complete and up-to-date information on taxpayers and tax entities, which allows for more efficient monitoring of tax administration and compliance with legislation. China has implemented strict data security and privacy measures to protect taxpayer information. This includes encryption, secure authentication protocols, and strict access controls to protect sensitive taxpayer information stored in electronic databases. The Chinese government promotes transparency and accountability of tax administration by publicly disclosing tax policies, taxpayers' rights, and government spending. Tax authorities regularly publish tax-related information and reports in order to increase public awareness and control. China provides taxpayer education programs and support services to help taxpayers understand their tax obligations and rights. This includes setting up service centers to provide tax compliance guidance, online resources and support, as well as in-person assistance to taxpayers. China actively participates in international efforts to fight tax evasion and improve tax transparency. This includes exchanging taxpayer information with foreign tax authorities, cooperating on cross-border tax audits, and complying with international tax standards and agreements. The Chinese government is constantly striving to improve its tax administration processes through innovation and reform. This includes investing

in research and development of new technologies, adopting best practices from other jurisdictions, and soliciting feedback from taxpayers and stakeholders to improve the system. Through these initiatives, China aims to improve the efficiency, effectiveness and integrity of the tax administration system, thereby contributing to fair and transparent tax law enforcement and revenue collection.

Working to improve taxpayer and tax entity data storage mechanisms in Asian countries involves several strategies tailored to the specific needs and contexts of each country. Encourage the introduction of digital platforms and automated systems of tax administration. This includes the development of electronic filing systems, online tax portals, and mobile applications for taxpayers to easily communicate with tax authorities. Implementation of centralized tax information systems that integrate taxpayer information from various sources. This allows tax authorities to have comprehensive and up-to-date information, which allows for more effective monitoring and control of compliance with legislation. Strengthen data security measures to protect sensitive taxpayer information from cyber threats and unauthorized access. This includes implementing encryption, authentication protocols and access controls to protect taxpayer information. Promote transparency and accountability in tax administration practices by disclosing tax policies, taxpayers' rights, and public spending. This strengthens the public's trust and confidence in the tax system. Provides taxpayer education programs and support services to increase taxpayer compliance and reduce errors. This includes providing guidance on tax obligations, providing online resources and setting up taxpayer help centres. Encourage continuous improvement and innovation in tax administration processes through research, development and experimentation with new technologies and methodologies. This helps to adapt to changing tax landscapes and improve efficiency. By implementing these strategies, Asian countries can improve the effectiveness, efficiency and integrity of their tax

administration systems, resulting in better compliance, revenue collection and economic development. Each country prioritizes different approaches based on its unique needs, resources and priorities.

In our opinion, several strategies can be implemented to improve the mechanisms for storing information about taxpayers and tax subjects. These strategies are aimed at increasing the efficiency, accuracy and transparency of tax administration processes. The transition to electronic filing systems, online portals, and automated processes will simplify data collection, processing, and analysis. This cuts red tape, reduces errors, and facilitates faster access to taxpayer information. Organization of centralized tax information systems that collect taxpayer information from various sources allows tax authorities to obtain complete and up-to-date information on taxpayers and tax subjects. This improves compliance monitoring and enforcement. Apply robust data security measures such as encryption, authentication, and access control to protect sensitive taxpayer information from unauthorized access and cyber threats. This increases data integrity and confidentiality. Promoting transparency and accountability in tax administration practices by disclosing tax policies, taxpayers' rights, and government spending will increase public trust and confidence in the tax system. Providing taxpayer education programs and support services helps taxpayers understand their tax obligations, rights, and available resources for assistance. This reduces errors, increases compliance and improves the taxpayer experience. Cooperation with international partners and participation in global initiatives to combat tax evasion, money laundering and financial crime facilitate information sharing and enforcement efforts across borders. This will strengthen tax compliance and enforcement. Investing in research, development and innovation to continuously improve tax administration processes helps to adapt to changing tax landscapes and technological advances. This includes learning new technologies, methodologies and best practices. By implementing these strategies, tax

authorities can increase their ability to maintain accurate and up-to-date information on taxpayers and tax entities, which will lead to more efficient tax administration, increased compliance and increased revenue. leads to improved assembly.

Conclusion and suggestion: Adopting robust data security measures to protect taxpayer information from unauthorized access, corruption and misuse. This includes encryption, authentication, access control and regular security checks. Providing training and capacity building programs for tax authorities to increase their skills and knowledge in data management, compliance monitoring and enforcement techniques. Launch taxpayer education initiatives to increase awareness and understanding of tax obligations, rights and responsibilities. This includes awareness campaigns, workshops and online resources to inform taxpayers about filing requirements, deductions and available support services. Innovation and continuous improvement in tax administration practices, using emerging technologies and data analytics to improve the accuracy, efficiency and integrity of taxpayer information storage mechanisms

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