

Eurasian
Research Bulletin

Legal approaches to electronic document circulation in the system of tax authorities

Raxmonqulov Umidjon
Rustam o'g'li

Tashkent State University of Economics
independent researcher

ABSTRACT

Today, within the framework of the tax administration, optimization of the structure of taxes, their collection, improvement of the mechanism of tax accounting and reporting, correct calculation of taxes, timely and full payment, the right of taxpayers established in the tax legislation and monitoring compliance with obligations, distribution of tax revenues between budgets of different levels, collection and analysis of results, implementation of extensive measures to harmonize tax relations of all participants in the taxation process are being conducted. Also, to ensure the implementation of the priority tasks set within the framework of the open dialogue of the President with entrepreneurs held on August 18, 2023, as well as more favorable conditions for business entities that pay taxes on time and operate in accordance with legal requirements. In order to create conditions and encourage them, by introducing digital technologies to the tax administration, expanding the tax base and some important reforms implemented in the tax system are studied, foreign experience, scientific-practical conclusions and suggestions on its application in our country are developed.

Keywords:

stability rating, business entities, fiscal policy, crisis, Budget, Tax administration, business entities, tax reporting, tax revenues, tax benefits, taxation, tax rate, preferences

Enter. As it can be seen from the practice of the developed countries of the world, based on the digitization of the tax administration, compliance with the law and reduction of administrative costs, collection of more revenues more efficiently, improvement of transparency and service to taxpayers, reduction of human factor interference can be seen. and provides adaptation of large data flows. Through the development of digitization in the tax system, it is possible to effectively develop a fair competition environment between business entities along with increasing tax collection.

Uzbekistan, relying on the experience of developed countries, is moving to organize relations between the Government and taxpayers on the basis of electronic interactive

services. In the tax system, they are improving the interaction between tax authorities and taxpayers through digitization. Embracing digital technology enables successful and efficient tax reforms, ensuring seamless taxation of the digital economy and reducing compliance barriers and reducing the human factor.

Review of literature.

Yu.M. In her research, Kukarina noted, first of all, that a new subject of research is an electronic document that is being actively introduced into the field of management and requires the unification of legislation. The first laws in this field appeared only in the mid-90s of the 20th century. Therefore, in scientific works, he noted that the understanding of the electronic document phenomenon begins with

the gradual accumulation of experience in its use. In them, a comparative analysis of existing definitions was conducted, and the process of formation of new concepts of "electronic document" and "electronic signature" was considered from the point of view of document circulation [1].

V.D.Chervatyuk analyzed the requirements of electronic document circulation in modern processes and implemented the following:

1) comparative analysis of modern electronic archives and electronic document circulation systems, capabilities of existing product information management systems, principles of differentiation of rights to use electronic documents;

2) developed a data warehouse model for electronic archive of technical documents of non-governmental non-profit organizations and electronic document circulation;

3) developed a model and algorithms for the exchange of electronic technical documents between NGOs with the necessary level of information protection;

4) developed algorithms for data processing from the electronic archive of technical documents of non-governmental non-profit organizations, which made it possible to automate the process of creating original copies of new copies of technical documents;

5) developed a structural and functional solution for the electronic archive of technical documents and the information system (AT) of the electronic document circulation database of non-governmental non-commercial organizations;

6) checked the performance and effectiveness of IT algorithms in the laboratory and noted that archiving is a necessary process in the electronic document circulation system. [2].

F.S. Kortikov said that the development of methods of integration of information resources is one of the most urgent problems in the field of information systems. In recent years, due to the high diversity of data sources, it has begun to attract a lot of attention. The existence of various types of electronic documents has turned the electronic document circulation system into a very relevant information system. The scientist analyzed the existing electronic document

circulation systems and created a classification of electronic document circulation systems. Defined the basic principles and requirements for the operation of the electronic document circulation system. He created a structural model of his field as part of scientific work. He developed numerical methods and corresponding algorithms that provide a quantitative assessment of the joint operation of the structural model. [3].

A.A. Zharkov stated that the electronic document circulation system regulates and manages the organization's internal and external document circulation based on information technologies. [4].

A.P. According to Stolbov, electronic document circulation is storage, reception and sending of electronic documents in cloud technologies based on regulatory and legal documents and standards. Also, it is to ensure that they are sent reliably and safely through communication networks. [5].

Economist A.N. Bisultanov developed a methodology for the development of tax administration in the context of the digital economy in his scientific work. The scientist made a comprehensive analysis of tax administration categories for the development of tax administration in the conditions of the digital economy and introduced new categories; studied the instruments and methods of tax administration by systematizing relations between tax authorities and taxpayers; thirdly, he studied the state of modern tax administration in the regions of Russia and assessed the level of quality; fourthly, he identified directions for the development of tax administration in the context of the digital economy using traditional and innovative methods and developed recommendations; fifthly, he developed a unified model of digital tax system accounting and tax administration, and determined its effectiveness in the process of use. [6].

K.O. Shreiter studied the field of electronic document circulation more widely. Analyzing the processes of paper document circulation in enterprises, he identified a number of shortcomings in these processes. In particular, he recognized the storage processes of paper

documents and the need to create a large amount of space and appropriate conditions for them as a large cost. Second, the paper found the process of document processing or analysis to be difficult and time-consuming to be inefficient. As a result, he described the introduction of the electronic document circulation system as a natural necessity. He also defined electronic document circulation as a single mechanism for working with electronic documents of the enterprise and introduction of a paperless work process. [7].

Research methodology.

In this article, comparative analysis and induction and deduction evaluation methods were used. By using the comparative method, the data and their analysis on the expansion of the tax base by introducing digital technologies to the tax administration were made and scientific conclusions were given.

Analysis and discussion of results.

The tax system of the Republic of Uzbekistan, like all other systems, was established within the framework of scientifically based experiments developed in accordance with foreign experience and the opinions of scientists. We can quote the opinions of several scientists in this regard.

Some economists, in particular, V.S. Ukolov, in his scientific work, analyzed the issues of creating a unified information space and the methods of organizational, administrative, technical and software protection of information in data processing systems, showed that from the mid-fifties is important in our country and abroad. Theoretical experience has been accumulated that allows for the practical implementation of information authentication in automated systems for general and special purposes.

A number of works were carried out by the scientist. In particular, the existing systems of organization of electronic document circulation were analyzed. An analysis of the possibilities of economically reasonable application of special functions, in particular orthogonal functions

and polynomials, as signal models in electronic document circulation systems is carried out.

Within the identified possibilities, a methodology for creating parameters necessary for authentication of messages in electronic document circulation systems was developed, in particular, a methodology for creating a convolution function for creating an electronic digital signature in electronic documents was developed. As a new element of increasing the economic efficiency of the organization, the scheme of interaction of information flows is analyzed, and the scheme of information exchange using the electronic secretariat is proposed. The methodology for calculating the economic efficiency of the electronic document circulation system of the higher education institution was developed. The economic and mathematical compatibility of the developed models was evaluated and recommendations were given for their practical application. The economic efficiency of the electronic document circulation system of the higher education institution was evaluated.¹ The work of the scientist in this regard has been serving the development of the economy on a large scale.

Economist Yu.V. Lelina emphasized that the electronic document circulation system is an important factor in the process of globalization of modern information technologies. The scientist did the following through his scientific work:

studied the characteristics of the management system and document circulation in organizations with a geographically distributed structure;

analyzed the modern methods of the interdepartmental work process, including the current regulatory and methodological basis of document management;

analyzed modern electronic document circulation systems;

developed the principles of organization of geographically distributed work with documents. This scientist, like other scientists, conducted a large amount of research and made

¹ Уколов, Виктор Сергеевич, Инструментальные методы экономики в процессах аутентификации электронных документов на основе ортогонального преобразования,

автореферат кандидат экономических наук, Москва - 2009, 24 с.

suggestions for the development of the electronic document circulation system.²

Economist A.I. In his scientific work, Shukayev recognized the introduction of an electronic document circulation system as the most optimal solution for managing economic entities and the complexity of management processes.

In his scientific work, the scientist analyzed the goals and tasks of corporate management, trends in the development of information and communication technologies in the field of corporate management, and based on this, he developed a scheme for the interaction of electronic document circulation with auxiliary operations of the financial business process.

Management of production association enterprises, as well as created a scheme of interaction of the flow of electronic documents with the processes of auxiliary business operations - corporate business operations; developed and researched economic-mathematical models of optimization of short-term financial planning in enterprises according to the criteria of net profit and net cash flow; introduced economic and mathematical models of short-term financial planning into the tools of the corporate electronic document circulation system in order to increase the validity of management decisions in the corporate financial resource management system; created economic and mathematical models for optimizing the management of corporate economic operations according to the criterion of total costs, using the system for evaluating the costs of document circulation of auxiliary business processes in order to increase the efficiency of the management of material and financial flows between enterprises; developed models for monitoring corporate business operations in the operative management system of the supply chain in vertically integrated enterprises based on the electronic document

circulation system to increase the speed of management decision-making.³

In his scientific work, Nguyen Dinh Xing recognized the introduction of centers that confirm the authenticity of these documents as a necessary process along with the introduction of the electronic document circulation system.

It has been proved that if paper document circulation regulates the relations of two interacting parties, it creates the need for a third party to appear in electronic document circulation.

It has been proved that the need to prove the authenticity of an electronic digital signature is always present in electronic document circulation.

In addition, in his scientific work, the scientist studied in detail the specific features and problematic aspects of the electronic document circulation system, proved the necessity of a third party in the introduction of the electronic document circulation system, and proposed rational schemes of the third party electronic document circulation system.

The scientist developed a model of the organization of an electronic document circulation system using third-party technologies and studied its features with the help of simulation modeling, in addition to the above, he also proved the importance of the presence of a large number of third-party systems in the process of designing an electronic document circulation system.⁴

A.E. In his scientific abstract, Samotuga paid attention to the protection of electronic document circulation and a number of other aspects. It is distinguished by the proposed novelty of the mathematical model of the handwritten images of subjects, based on the analysis of the laws of changing the parameters of signature reproduction depending on the psychophysiological state of the signer.

Using statistical correlation, applying coefficients to calculate altered-state signature

² Лелина Юлия Владимировна, Формирование территориально-распределенной системы электронного документооборота в организациях административного и отраслевого образований, автореферат кандидат экономических наук, Москва-2009, 18 с.

³ Шукаев Александр Иванович, Моделирование электронного документооборота бизнес-процессов в

организациях сложной структуры, диссертаци на соискание ученой степени кандидата экономических наук, Москва-2006, 25 с.

⁴ Нгуен Дин Хынг, Организация системы электронного документооборота на основе агентных технологий, автореферат кандидат технических наук, Волгоград – 2012 г., 24 с.

parameters based on normal-state values of signature parameters, replacing long experiments with simple computational procedures allows us to obtain an altered-state signature template. The novelty of the developed method for determining the psychophysiological state of the signer based on the analysis of reproduction features of handwritten images is distinguished by the fact that it is proposed to use artificial neural networks of multivariate Bayesian maximum likelihood functions for PFC classification, at the stage of signature verification, the signer's PFC allows assessment.

The novelty of the scientist's proposed signature verification method is based on the analysis of reproduction characteristics of handwritten images, taking into account its psychophysiological state, and it is distinguished by the fact that it is proposed to use multivariate Bayesian maximum likelihood functions. Signer allows for increased accuracy in identity verification through handwriting features. The novelty of the algorithm for creating hybrid documents in information systems is distinguished by the possibility of verifying the identity of the owner of the data at the time of signing the document, based on the analysis of the reproduction characteristics of handwritten images. Introducing the block to assess his psychophysiological state, which will later confirm its integrity and authenticity, as well as make sure that the creator is in an adequate state.⁵ The opinions of this scientist are mainly focused on security and reliability of information in electronic document circulation. Yu.Yu. Petrov studied the concept of electronic document circulation on the example of manufacturing enterprises and introduced a number of approaches and innovations. He determined the characteristics of enterprise management in the use of modern electronic and information technologies in production

organizations and gave recommendations for improvement.

He studied modern organizational forms of innovative information systems and methods of their creation, clarified the principles of building their structures and informatization of management processes. Clarified the concept of document circulation for enterprises and organizations. The economist determined the quantitative and qualitative indicators of the evaluation of management systems using information and electronic technologies; regulated their structures and processes; developed methods of flexible modeling of management systems in the enterprise; created management systems based on electronic technologies and justified the organizational conditions of implementation and their effectiveness.⁶

Also in this regard, one of the Uzbek researchers H.Kh. Nasrulloev conducted research in his dissertation prepared for obtaining the degree of Doctor of Philosophy (PhD) in economic sciences on the topic "Prospects of expanding the tax base through the introduction of modern information and communication technologies to the tax administration." In his scientific research, the scientist concluded that in the development of modern information and communication technologies, the tax administration should introduce virtual cash registers and electronic invoice data processing and automation of the tax administration process based on them. To reduce the share of the hidden economy, to create equal competitive conditions for conducting business activities, including by reducing the regulatory and administrative burden, to reduce the level of hidden circulation in the economy of our country and to develop legal entrepreneurship by automating the procedures for compliance with the requirements of tax legislation and simplifying its procedure acknowledged the

⁵ Самотуга Александр Евгеньевич, Распознавание субъектов и их психофизиологических состояний на основе параметров подписи для защиты документооборота автореферат диссертации на соискание ученой степени кандидата технических наук, Омск-2017, 18.с.

⁶ Петров Юрий Юревич, Методы управления промышленным предприятием на основе электронного документооборота, автореферата кандидат экономических наук, Санкт-Петербург, 2003, 23.с.

provision of opportunities to create favorable conditions for

Economist Sh.M. In his scientific work, Sadikov studied the exchange of electronic documents in industrial enterprises of the country, and carried out a number of works:

- identified the main problems in the management system of enterprises, clearly indicated the place of information technologies in the market economy;
- grouped the general principles of the enterprise management system structure based on information technologies;
- analyzed the level of provision of computer equipment and information communication tools in enterprises and organizations;
- scientifically substantiated the direct dependence of economic growth on the development of modern information resources;
- proportionally grouped the requirements for the architecture of the document management system;
- determined the quantitative and qualitative indicators of evaluation of electronic document circulation management systems;
- analyzed the types of interactions between users of information systems;
- grouped risks in the processes of implementation in electronic document circulation management systems according to their main factors;
- created an electronic document management system and implementation algorithm;
- developed a methodology for evaluating the effectiveness of document circulation management systems.

The scientist also created his own hypothesis, in which he proposed that the introduction of electronic document circulation systems will lead to a sharp increase in economic and management efficiency in enterprises and organizations.⁷

According to some Internet sources, EHA is the digitalization of the company's paper documents and the online exchange of external documents. A number of positive and negative

situations arise as a result of the introduction of the electronic document circulation system, like all modern and newly implemented systems. We can see these cases in the following comparative table.

D.B. Nurmetov and F.M. In the brochure published by the Saidovs, first of all, they emphasized the importance of organizing internal and interdepartmental electronic document circulation systems. The electronic document circulation (EHA) system is a vital continuation of the circulation of documents in the administrative system.

This situation causes the following situations in the work process:

- specialists spend their working time on collecting and summarizing reports;
- lack of possibility to quickly receive and process periodic data;
- existence of the risk of loss of information received and stored on the computers of specialists;
- many occurrences of the same repetitions in different reports;
- unjustified increase in costs related to the transmission, collection and processing of reports. Also, a picture showing the main functions of documents by scientists is presented. ⁸

Another area of further research is planned to explore the views and attitudes of various stakeholders such as teachers, students and administrators towards electronic document circulation systems in education.

A.N. Aripov and others noted in their books that the issues of introducing ICT in public administration include a very complex range of problems. They recognized this as their problem, from the development of approaches to its formation to the identification of the need for electronic state services and its practical provision.

Being at the initial stage of forming the information society, Uzbekistan is faced with the complex problem of choosing an appropriate and acceptable model. As we have seen, the

⁷ Sadikov Shuxrat Maxamadjonovich, Korxonalar va muassasalarda elektron hujjat almashuvini joriy etishning iqtisodiy samaradorligi, Iqtisodiy fanlar nomzodi dissertatsiyasi, Toshkent – 2012 y., 154-bet.

⁸ D.B. Nurmetov, F.M. Saidov, Elektron hujjat aylanishi: xorijiy va milliy ququqiy tizim tahlili, risola, Toshkent - 2013, Istiqloq nuri, 88-bet.

world experience of organizing the information society in each country has its own characteristics and does not provide ready-made recommendations.

It should be noted that the implementation of ICT in state administration in each specific case depends on the country's political and economic directions, the characteristics of the state structure, the level of development of the state's socio-economic relations with business entities and the population, and the scope of tasks that are being solved at this stage of development. necessary. That is, the paradigm of building ICT management systems is as many as there are countries in the world community. According to which of the existing schemes should the ICT-based public administration be built in Uzbekistan? In the field of ICT of our country, such a socially significant, technically complex, responsible task, which requires a lot of science and resources, has never been solved before.

Taking this into account, it seems appropriate to ensure the gradual modernization of the state administration system and increase its efficiency, including solving the following tasks:

- consistent implementation of the information and communication technology development program in the country;
- monitoring of the regulatory legal framework of information and communication technologies, identification of factors preventing their introduction;
- Monitoring the development of ICT and conducting a full review of its status, studying the processes of introducing electronic document circulation systems, the state of financial, technical and human resources of state administration bodies,
- creation of a single information network of state administration bodies;
- implementation of targeted measures for training civil servants and the population;
- formation of the policy of priority financing of information and communication technologies from the state budget, etc.

They can be divided into three groups, depending on the period in which scientists conducted research:

the first group, scientists who studied the advantages of switching to the electronic

document circulation system through theoretical knowledge;

the second group, those who analyze the positive and negative consequences of the period when the electronic document circulation system was put into practice;

the third group, with the introduction of the electronic document circulation system, can be allocated to researchers in order to increase knowledge in this field and pay more attention to security aspects.

If we pay attention to the opinions of the scientists mentioned above, the electronic document circulation system is a new system introduced along with the globalization of modern information technologies.

Each of the scientists who conducted scientific research in this regard studied various aspects of the electronic document circulation system and gave their conclusions. Based on the opinions and opinions of scientists presented in the first chapter of the research work, we can give our definition of electronic document circulation as follows. That is, electronic document circulation is a sequence of operations consisting of entering, storing, processing and transmitting economic and social events in certain carrier devices in accordance with the requirements of the law by business entities and individuals. Also, in their scientific works, scientists have revealed the features and economic nature of the electronic document circulation system in various fields and times. The system of electronic document circulation is of great importance in the tax system, as in all other systems, and helps to support the accelerated policy in the tax system. But as information technology develops, it becomes clear that it has many unexplored areas.

Conclusions and suggestions.

Based on the above, another shortcoming in the process of accounting for value added tax was identified as a result of research. That is, organizations that rent real estate receive invoices for utility payments and take into account their value added tax amounts. In order to cover costs, they re-invoice the tenants, but in most cases the amount of VAT that they do not touch is not deducted. A solution to this is

achieved by linking the received e-invoices to the e-invoices you provide as reimbursement. In this case, it is controlled that the amount of input does not exceed the amount of output, and the amount of value added tax reflected in the electronic invoices issued as reimbursement of expenses is automatically deducted from the account among the amounts to be deducted in the value added tax report. If this procedure is not automated, the amount of value added tax accounted for by taxpayers will be charged to the budget only after it is determined during the verification process, but as a result of automation, double accounting of the same amount is limited.

Adabiyotlar/Literatura/Референсе:

1. Ўзбекистон Республикаси Солиқ кодекси- Тошкент: Гафур Гулом нашриёт уйи 2020.- 640 б.
2. Кукарина Юлия Михайловна, Формирование и развитие понятия “электронный документ” в зарубежном и Российском законодательстве, автореферат диссертации на соискание ученой степени кандидата исторических наук, Москва-2004, 32.с.
3. Черватюк Василий Демянович, Модел и алгоритмы хранилища данных электронного архива технической документации и электронного документооборота научно-производственной организации, автореферат диссертации на соискание ученой степени кандидата технических наук, Санкт-Петербург – 2020, 20.с.