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Improvement of tax administration based on electronic document circulation system.

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ABSTRACT

The article presents an analysis of the peculiarities of entering the information society, the expansion of the base of tax authorities abroad and in our country in the conditions of the digital economy, organizational and functional relations of the participants of the information and communications market.

Keywords:

tax, budget policy, budget, tax administration, digital economy, information communications market, informed society, market, market infrastructure, information, network, industrial society, consumer, information products.

Introduction: The formation of information and communication technologies as a market infrastructure began in the second half of the 1950s. Today, this branch of the market is considered the main basis of the national economy of every country. Because a modern information and communication infrastructure is required for the development of the global economy. Various information, analytical materials, necessary for the creation of an optimal environment for business activity, and their rapid acquisition are achieved thanks to the development of information and communication technologies. In particular, it is known that the weight of the "Internet" information network is increasing day by day, and a global information infrastructure is being formed around the world, and an information society is being formed on its basis. In particular:

a) personal computers connected to international information and communication networks are entering every home;

b) new types of activities are emerging in information and communication networks, including networking, recreation in the network environment, creativity and entertainment, education and training in the network;

c) every member of the society, regardless of where he is, has the opportunity to receive information on various topics and directions from his desired country on the basis of information networks at a full and fast pace;

g) geographic and geopolitical borders between countries are disappearing within the framework of information and communication networks. The technologies used by the industries producing information, the products they develop, and the services they provide are so diverse that it is extremely difficult to combine them into one single industry. But all of them serve to produce, process, store and distribute information products. That is why they are united in a single activity called "informed". The experience of world practice has shown that only the society that has moved

its citizens to work in an informed environment will gain time, because there is no future for an economic system based only on quantitative indicators. That is, global information and communication technology has a great impact on the economic development of developed countries. For example, today in Germany, the costs for the development of information technology are 600 dollars for each citizen of the country. Developed countries are leading the way in terms of their personal computer parks and the number of users of the international information network "Internet".

Analysis of literature on the topic.

The theory of innovation was researched in the works of German economists V. Zombart and V. Mitcherlich as a basis for ensuring the country's economic stability. According to them, the main link in the development system is the factor of "technical development", in which it is possible to get a large profit due to the production and dissemination of technical innovations, and to strengthen the position of enterprises in the market. In addition, they emphasize that enterprises should not stop at the results achieved in practice, but should also take all the responsibilities, including creating new technical rules for solving new knowledge or production issues, offering new types of products or services [1].

B. Twiss, H. Freeman researched the role and functions of innovations at different stages of development almost in this direction. They paid special attention to justifying the specific features and tasks of the implementation of technical development. In 1970-1980, innovative activity, trends and laws of its development were continued by Y. Mensh, D. Mansfield, S. Kuznes, Ya. Vadeim, A. Kleinsexht, E. Moivart and other economists [2].

Research scientists also made an important contribution to the formation of the scientific theory of the term innovation. N.D. According to Kondratev's theory of "big cycles", society immediately and regularly adopts new ideas, new results of technical development in the process of socio-economic development, and implements inventions that ensure the country's economic security and stabilize the

positive state of macro and micro indicators. reaches [3].

According to A.I. Anchishkin, the terms "innovation" and "innovation" cannot be limited only to technical and technological changes. He gave this term a broad social meaning, considered innovation as an important tool for the development of society, and technical-technological innovations help to fight for the sales market, causing certain economic consequences, changing the competitive environment and thereby helping social development. gives [4].

Analyzing different points of view regarding the definition of the concept of "innovation", L.S. Baryutin says that "innovation" is a (modified) practical tool with a new appearance that satisfies the needs of a certain society, has an economic, social or technical effect. gives the opinion that the use should not have acquired a general character yet [5].

I. Perlaki understands innovation as "the process of emergence, creation and implementation of innovations". In this case, news is studied as a factor of intensification of production, and it is interpreted that any news serves to achieve a specific goal or several interrelated goals [6].

E.A. Utkin's definition is as follows: "Innovation is the process of innovation, creation, dissemination and use of innovations (a new practical tool) in order to fully satisfy the changing needs of people under the influence of the development of society." In another definition of E.A. Utki, innovation (introduction of news) is defined as an object introduced into production as a result of scientific research or discovery, qualitatively different from the previous one [7].

Based on the above ideas and summarizing them, in terms of its essence, it can be said that innovation is a separate form of theory and practice, an integrated system of actions aimed at improving the characteristics of a social, economic, and cultural object. Studies show that such a description determines that innovation processes are carried out in two different directions.

Analysis and discussion of results.

Currently, economic relations between economic entities and the Government in developed countries remain one of the most complex relations. Digitization of processes is considered one of the most effective ways to regulate these relations. 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.

"The volume of global data from electronic invoices, mobile payment providers, electronic cash registers, online marketplaces and other digital sources is expected to nearly triple between 2020 and 2024." In 2020, the use of the digital system in the tax administration proved to be a priority in the context of the pandemic that threatened the whole world. 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 competitive environment between business entities along with increasing tax collection.

The importance of the tax system. The economic stability and social development of any country depends on how effective the tax system is. Tax administration ensures correct collection of taxes, planning and effective spending of the state budget. Also, taxes play an important role in supporting the state's social policy, investment opportunities and infrastructure.

Importance of electronic document circulation system. In the era of rapid development of technologies, electronic document circulation has become an integral part not only of private

enterprises, but also of state bodies. Electronic document circulation, in particular, accelerates the process of document management and processing in the tax administration, reduces human errors and additional temporary costs.

Problems in traditional tax collection. The traditional paper-based tax collection process is typically time-consuming and prone to human error. This leads to deficiencies in the manual rechecking of documents, control and tax settlement processes.

Modern solutions. These processes can be simplified and accelerated through automated systems associated with technological development. The electronic document circulation system serves to ensure transparency, speed and accuracy of payments for private entrepreneurs and companies in the tax administration.

Savings. Keeping documents on paper requires large financial expenses. The system of storing and converting documents in electronic format significantly reduces the costs of acquisition and storage.

Save time. Electronic documents are quickly exchanged between taxpayers and administrators. This will significantly speed up the process of verification or approval of the necessary documents. Also, any or updated information is automatically transmitted to the tax authorities through a centralized system.

Control and encryption. Each document is encrypted and controlled through the electronic document circulation system. Any documents can be saved, edited or viewed. This increases the transparency of the tax system and reduces corruption risks.

Database. All information on taxpayers and their operations is collected through the electronic system. This information is based on direct camera control, i.e. automated analysis of the activity of tax authorities, which allows to analyze the reliability of business entities and detect tax violations in a timely manner.

Camera surveillance. Another advantage of the electronic document circulation system is that camera control can be automated. Every operation and document can be checked through the system in an automated manner,

and accurate and complete information about the taxpayer's operations can be obtained.

Convenience for taxpayers. Through the electronic document circulation system, taxpayers can make their tax payments online. This provides great convenience for taxpayers, as there is no need to go to tax offices. In addition, any electronic documents are stored in the system, and taxpayers use a simplified procedure for calculating taxes or solving issues related to them.

Electronic digital signature. An electronic digital signature is used in the process of drawing up and signing electronic documents, which increases the confidence of taxpayers and ensures their legal protection.

The future of the system. The electronic document circulation system helps to increase efficiency and transparency in the field of tax administration. This will lead to the strengthening of cooperation between state agencies and private enterprises in the future. By computerizing the tax system, more automated and transparent mechanisms can be created.

Suggestions and recommendations. In the process of improving the tax administration, it is important to constantly update the software based on the electronic document circulation system, improve the qualifications of specialists, and introduce them to advanced technologies. This will make the system more efficient in the future, and will allow systematic and centralized control of all tax processes.

Forms of electronic invoices are among primary documents approved in strict form. A number of achievements have been achieved after the transfer of this document to electronic form, that is, the system will automatically reject any errors that may be made in the process of issuing documents and ensure that they are filled in the correct form. The processes of storing, receiving, sending and processing electronic documents have become several times faster and more efficient. The time for submitting value-added tax, turnover tax, property and land tax reports has been reduced to 1 minute, instead of a few hours, it has been accelerated by more than 100 times.

Conclusions and suggestions.

Thus, in the development of the digital economy, we can indicate the step-by-step implementation based on the following proposals as the main conditions and factors:

- implementation of electronic government and digital city concepts due to integration of information and public administration bodies and municipal services;
- gross production of new technological generation products;
- wide promotion of alternative forms of employment through self-employment, etc.;
- development of the digital economy, it is desirable to maximally reduce the costs of people and businesses to communicate with the state.

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