



Analysis of the services provided by the employees of the organization of digitalization of the services of the employees

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ABSTRACT

The article summarizes the country's long-term progress in improving tax administration in the tax sphere, emphasizes the role and importance of the interregional tax inspectorate in improving large-scale reforms aimed at further strengthening the trust of business circles. Some important reforms implemented in the tax system of Uzbekistan have been studied, scientific and practical conclusions and proposals have been developed based on foreign experience and its application in our country.

Keywords:

tax policy, tax revenues, analysis, risks, efficiency, digital platform, methods and tools, analysis, optimization, tax incentives, tax rate

Introduction. In the conditions of a modern market economy, ensuring the stability of state budget revenues and improving the business environment directly depend on the efficiency of tax administration. As part of the large-scale economic reforms implemented in the Republic of Uzbekistan in recent years, simplification of the tax system, reduction of the tax burden and full digitalization of processes have been identified as priority tasks. However, optimization of tax rates by itself does not guarantee an increase in budget revenues; this process requires bringing the mechanisms of working with taxpayers, that is, administration, to a qualitatively new level.

Today, improving tax administration in Uzbekistan is aimed not only at strengthening control functions, but also at creating a convenient service environment for taxpayers and reducing the share of the "hidden economy". The introduction of digital technologies, artificial intelligence and risk analysis systems (Risk-segmentation) requires the development of new criteria for assessing the efficiency of administration. Increasing the

level of voluntary compliance of taxpayers with their obligations and optimizing the administrative costs of tax authorities serve as the main criteria for reforms in this area.

This article assesses the current state of tax administration in our country, analyzes the effectiveness of existing mechanisms, and conducts a scientific and practical study of promising areas for its improvement based on international experience.

Literature review.

Western economists "according to S. Fisher, R. Dornbush and R. Schmalenzi [1], tax policy is not an independent concept. They approach the concept of tax policy through the concept of fiscal policy. Fiscal policy is the state's decision-making on its own revenues and expenditures" - they argue.

A.V. Aronov, V.A. Kashinlar [2] "consider the content of maximum tax policy as the main strategy of tax policy, that is, in their opinion, increasing the number of taxes, increasing tax rates, reducing tax benefits can be considered as strategic goals of tax policy."

I.A. Mayburov [3] emphasizes that “tax reform is a radical change in the tax system to adapt it to the new content of state tax policy.”

N.M.Dementeva [4] emphasizes that tax policy is a reflection of the state's economic policy, that it has an independent significance and should be based on the scientific theory of taxes. “The results of the implemented tax policy largely determine what adjustments the state is obliged to make to its economic policy, how to build the tax system”

Karp M.V. [5] Tax policy is a component of the general financial policy of the state in the medium and long term, and includes such concepts as the concept of state activity in the tax sphere, the tax mechanism, and the management of the tax system.

According to O.Sitnikova, [6] “when entering a consolidated group of taxpayers, it is necessary to recognize or specifically revalue its assets, a procedure for transferring losses of the enterprise before entering the group should be developed, special attention should be paid to the international recognition of the financial and economic activities of the consolidated taxpayer as a subject of the same value”.

Yu. Darkina [7], referring to the characteristics of large taxpayers, states that “large taxpayers are characterized by the following features: large cash flows, extensive document turnover, the use of integration of various structural divisions subject to taxation under the simplified system, and the presence of cooperation with various companies both domestically and abroad.”

Analysis and discussion of results.

In recent years, the digitalization of tax administration in Uzbekistan has become an important factor in improving the quality of services provided to taxpayers and increasing the efficiency of budget revenue collection. Through digital transformation, the activities of tax authorities are automated, significantly reducing the risk of human error and corruption. The digitalization measures implemented in the field of taxpayer services in terms of digitalization processes and their main areas are reflected in the following areas:

- a single tax portal (my.soliq.uz) - acts as the main platform for taxpayers to submit reports, submit applications and receive information;
- electronic invoices (EHF) - provide real-time control and limit the possibility of tax evasion;
- "Tax monitoring" and "Risk analysis" systems allow assessing the risk profile of taxpayers and conducting automatic audit selection. Interactive services are provided through mobile applications (MySoliq, SoliqApp), creating convenience for the user. According to the analysis of the efficiency indicators of digitization, after the introduction of digitization in the tax administration, positive changes were observed in the efficiency indicators. The document turnover time was reduced, that is, the reporting process, which previously took an average of 3-5 days, is now carried out within 1 day. After the introduction of electronic services, the tax refund process has accelerated by 3-5 times. Against the background of digitization in terms of the number and activity of taxpayers, an increase in the number of small businesses was observed, as services have become transparent and faster. The timely submission of tax reports was 79% in 2020, and reached 92% in 2024. After the introduction of the electronic invoice system for tax revenues and payment discipline, hidden revenues have significantly decreased.

As a result of the reduction of the shadow economy, the annual growth of budget revenues in 2023 and 2024 was 14–16%. As a result of the effectiveness of inspections, audits were conducted on entities with a high probability of violations through a risk-based selective inspection mechanism, and the effectiveness of inspections increased. More than 67% of tax inspections conducted in 2021–2024 ended with clear violations, compared to 45% in the period without digital controls. According to surveys conducted among taxpayers on the level of taxpayer satisfaction, the level of satisfaction with electronic services in 2024 was 87% (in 2020 - 62%). Digitalization in providing services to taxpayers has not only increased administrative efficiency, but also improved the tax payment culture and user experience. This process has strengthened the service functions of tax authorities, and together with fiscal

objectives, it serves to create a favorable business environment for entrepreneurs. In the future, it is possible to establish a more efficient and transparent system of tax administration by deepening digitalization processes, introducing artificial intelligence, big data analysis (Big Data) and blockchain technologies.

When analyzing the implementation of the digital labeling system for certain types of products, the Resolution of the President of the Republic of Uzbekistan No. PQ-203 dated May 30, 2024 and a total of 7 Government Resolutions (No. 737 dated November 20, 2020, No. 833 dated December 31, 2020, No. 322 dated May 20, 2021, No. 148 and 149 dated April 2, 2022, No. 631 dated November 1, and No. 478 dated August 3, 2024) were adopted. As of November 1, 2024, in accordance with the resolutions of the Cabinet of Ministers No. 737 of November 20, 2020 and No. 833 of December 31, 2020 on mandatory digital labeling in the "Original Mark" information system, a total of 3,372.8 million tenge was paid by sellers of alcohol (54 manufacturers, 27 importers), tobacco (7 manufacturers, 54 importers) and beer (28 manufacturers, 16 importers) products. units (1.512 million units - tobacco, 692.5 million units - alcohol, 558.6 million units - beer) of digitally marked products were put on sale, information on a total of 57 thousand types of products (7.8 thousand alcohol, 7.7 thousand tobacco, 1.2 thousand beer and 40.2 thousand others) was included in the "Product Catalog", which collects information on digital marking (name, volume, date of manufacture, images), and a requirement was established for all participants in the sale of alcohol, tobacco and beer to enter the marking code in the EHF and to validate its validity (validation) through a total of 12.1 thousand MXIK codes.

In accordance with the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 148 dated April 2, 2022, more than 53.5 thousand types of household appliances subject to digital marking have been included in the "Product Catalog". According to data from tax authorities and the "Original Mark" system, 44 out of 84 manufacturing enterprises (11.9 million units) and 769 out of 784 importing enterprises (33.4 million units) have produced

98.6 million units of digitally marked household appliances. A requirement has been established for all participants in the sale of household appliances to mandatory display of the marking code for a total of 17.7 thousand MXIK codes for products of stages 1-3, and validation has been launched.

In accordance with the Resolution of the Cabinet of Ministers No. 149 dated April 2, 2022, it was reported that 62 local and 640 foreign manufacturers of medicines (68 representative offices and 572 manufacturers) sold a total of 1,633.1 million units (483.1 million local and 1,150.0 million foreign) of 12,000 types of labeled medicines. Of these, 9.7 million units (0.6%) of the products were delivered to the end consumer.

In accordance with the Resolution of the Cabinet of Ministers No. VM-149, the procedure for digital labeling of pharmaceutical products is being introduced "in a soft way" due to the fact that medicines manufactured before September 1, 2022 are allowed to be sold without labeling for a period of no more than three years (1) and due to the high social importance of these products (2). Also, since the tracking system will be introduced from March 1, 2025, it will be possible to monitor the "chain" of movement of water and soft drinks starting from 2025.

In accordance with the Resolution of the Cabinet of Ministers No. 631 dated November 1, 2022, 199 manufacturers and 105 importers of water and soft drinks have included 4,614 product types in the "Product Catalog" and 968.3 million units of labeling codes have been ordered. Due to the extension of the Cabinet of Ministers' requirement for mandatory digital labeling of water and soft drinks until March 1, 2024, information on the import (customs cargo declaration) and sale (EHF) of these products is not available in the "Original Mark" system.

In accordance with the Resolution of the President of the Republic of Uzbekistan No. PQ-203 dated May 30, 2024, at least 10% of business entities engaged in retail trade of products subject to mandatory digital labeling are automatically selected without human intervention in each territorial unit, and the activities of entities in which violations of the law have been identified are being monitored

for the next three quarters. For this purpose, criteria 100041 and 100042 have been developed and these criteria have been placed in the Integrated Tax Risk Management IT. The Integrated Tax Risk Management IT has created the opportunity to keep records of entities in which tax risks have been identified under these criteria and send them the first two warning letters, and to send entities that have committed repeated violations as candidates for mobile tax inspections.

When we analyze the general situation, a total of 5.07 billion pieces of marking codes were ordered in 2024, of which 3.95 billion pieces were produced or imported. Of these, 2.78 billion pieces were included in the turnover and 1.25 billion pieces were delivered to the final consumer. This indicates a gradual decrease in the movement of products and a certain part is outside the official turnover. When we analyze by product type, the order for marking codes for alcoholic products is 1.07 billion pieces, 965 million pieces were produced/imported, 936 million pieces were included in the turnover, and 172 million pieces were delivered to the consumer. The turnover of alcoholic products is high, and the level of production (about 90%) and introduction into the turnover (87%) is stable. However, the volume delivered to the final consumer is very small - only about 17%. This indicator indicates opacity in sales or the fact that stocks in warehouses have not yet been fully released. The order for marking codes for tobacco products is 2.90 billion units, produced/imported 2.18 billion units, put into circulation 1.46 billion units and delivered to consumers. 892 million units. The total production in the tobacco products sector is high - around 75%, but the number of units put into circulation and the level of sales lag behind. The volume sold to consumers is slightly more than 30%. This indicates the possibility of hidden turnover in the tobacco market and the presence of unregistered sales channels. The order for marking codes for beer products is 1.09 billion units, produced/imported 806 million units, put into circulation 392 million units and delivered to consumers is 186 million units. The level of production and import of beer products is 74% of the established orders.

However, the volume included in the turnover is only 36%, and the volume sold is only about 17%. This situation reflects the informal production in the beer market, insufficient digitalization in the network, and low transparency in sales.

Despite the introduction of a tracking system through marking, the level of products reaching the final consumer remains low. This indicates shortcomings in secondary circulation, stockpiling, illegal sale or information transfer. It is necessary to deepen the digital tracking system to the sales stage, regulate logistics points in cooperation with local control bodies and expand the integration of fiscal data, establish real-time monitoring, and strengthen the obligation to provide public reporting for marked products. Thus, in order to increase the effectiveness of the digital marking system, it is necessary to ensure transparency at all stages, from production to the consumer. This will not only increase tax revenues, but also ensure a fair competitive environment. Within the framework of 4 product types (alcohol, beer, tobacco, household appliances), the distribution of marked products without mandatory display of marking codes in the EHF is prohibited among industry participants.

Through this mechanism, a requirement for mandatory inclusion of marking codes in EHF's and their validation (validation) through the identification code of products and services (MXIK) for a total of 24,881 products was established and launched for 167 manufacturers, 1,556 importers, and 20,297 wholesale and retail enterprises. As a result of the implementation of the validation system, the number of cases of incorrect or counterfeit marking codes in 2024 was reduced by 2 times compared to 2022. The databases of tax and customs authorities were successfully integrated with the database of the marking operator. The mechanism for mandatory inclusion of aggregation import codes (AIK) in customs declarations was fully launched. An analysis was carried out on the installation of 2D scanners in retail outlets that sell products that require digital labeling but are not registered in the "Original Mark" information system.

When analyzing the alcohol trade by sector, out of a total of 9,747 alcohol sales points, 7,949 have 2D scanners, which means that the level of equipment is approximately 81%. This indicator is high in most regions. For example, in Karakalpakstan it is 94%, in Bukhara it is 91%, in Fergana it is 92%, while in Syrdarya region this indicator is around 70%. In tobacco trade, 2,075 out of 3,015 points are equipped with scanners. The most equipped regions are Karakalpakstan (98%), Fergana (94%) and Bukhara (78%). In Tashkent city, this indicator is close to 60%, and in Tashkent region it is low - around 59%. There are 452 beer sales points, 325 of which have scanners. Both the number of points in this sector and the level of equipment are quite low. The regions with the highest level of equipment are Karakalpakstan (100%), Namangan (100%) and Khorezm (93%). Out of 10,253 points of sale of household appliances, 6,497 are equipped with scanners. The level of equipment is about 63%. In Tashkent, 1,380 points out of 2,773 (49%) are equipped. High indicators in this area are observed in Bukhara and Namangan. In terms of pharmacies, 10,219 out of 12,349 pharmacies have 2D scanners, the level of equipment is very high - about 83%. In Bukhara, Namangan, Fergana and Khorezm regions, this indicator is above 90%. This indicates the widespread introduction of information technologies in the pharmaceutical sector. In terms of water and soft drinks, only 7,831 out of 47,960 points are equipped with scanners. This is less than 16% of the total level of equipment.

The level of equipment in this sector is the lowest and needs development. Khorezm, Tashkent city and Fergana have relatively high indicators, but still not enough. Analysis of the table shows that there is a huge difference in the level of equipment with 2D scanners connected to cash registers across the republic, across regions and sectors. Although the level of equipment in the pharmaceutical and alcohol trade sectors is high, low indicators are observed in the water and soft drinks and beer trade. This indicates the need to strengthen digital control and reporting systems in these sectors. It is also necessary to increase the pace

of introduction of 2D scanners in Samarkand, Tashkent regions and Syrdarya.

Studies were conducted across the republic on products sold by enterprises engaged in the retail trade of alcohol, tobacco and beer products, household appliances, medicines, and water and soft drinks that are subject to mandatory digital labeling, and a total of 19,920 business entities were sent appropriate warning letters. During 2024, mobile tax inspections were conducted at 1,531 entities (of which 9 were alcohol producers, 1,067 were alcohol and tobacco retailers, and 455 were undocumented) engaged in the trade of alcohol and tobacco products. The inspections revealed the presence of 212.9 thousand units of alcohol worth 2.7 billion soums (with old and counterfeit excise stamps, unmarked) and 127.1 thousand boxes of tobacco products (without excise stamps) worth 1.5 billion soums. In the identified cases, a total of 196.8 billion soums in financial penalties were applied (Article 2271 of the Code of Criminal Procedure 183.9 billion soums, Article 221 6.2 billion soums, Article 223 6.1 billion soums, Article 219 0.4 billion soums). During 60 mobile tax inspections of entities engaged in the sale of household appliances (4 of which were carried out on citizens), it was found that 129.9 million soums in cash were not deposited in the online NKM, in 54 cases 2D scanners that detect digital markings (scanners) were not used, and 61 types of unmarked products worth 556.5 million soums were put up for sale. As a result of the inspections, a total of 14.2 billion soums (including 13.8 billion soums under Article 2271 of the Tax Code) will be imposed as a financial penalty. A draft resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On the gradual expansion of the digital marking system, the introduction of modern control mechanisms and further improvement of this system" (ID-1967) has been developed.

The norms for the implementation of pilot projects on the digital marking of new categories of certain types of products, namely medical devices (from April 1, 2024), car batteries (from May 1, 2025) and vegetable oils (from August 1, 2025), are being noted. The list of certain types of products for which

mandatory digital marking is introduced and pilot projects are being implemented, as well as a model regulation on the procedure for implementing pilot projects, are being approved. When products subject to digital marking are sold, it is noted that modern automatic verification mechanisms will be introduced in electronic invoices and online control - cash receipts of cash registers. Also, the main purpose of the following amendments and additions, based on our proposals, is as follows:

1. to improve reporting on the production of products by manufacturers and importers implementing mandatory digital marking;
2. introduce a system for printing a purchase receipt after using marking reading devices when selling marked products;
3. develop criteria for automatically checking compliance with marking rules in electronic invoices and online cash register payment receipts when selling products subject to digital marking;
4. introduce the practice of reporting on the available balances of goods during the liquidation process of business entities that have marked goods on their balance sheets;
5. bring the norms for violating marking rules into line with Law No. ORQ-758 (for manufacturers, importers, wholesale and retail);
6. introduce norms for violating marking rules by marketplaces, etc.

As is known, timely payment of taxes is a constitutional obligation of taxpayers (including business entities), and as a rule, it is not customary to encourage the taxpayer to fulfill the obligations imposed on him by law. For example, if you are a road user, it is considered impossible to encourage you to comply with traffic rules. However, due to their honesty, socio-economic tasks in our country should be encouraged, as pensions are paid to law-abiding taxpayers, as well as salaries to teachers and doctors. This means that law-abiding taxpayers take on the financial burden of those who do not fulfill their obligations and financially subsidize those who evade taxes. This situation is worrying, as it undermines confidence in justice. There is no interest or desire for honesty among taxpayers. In this regard, it is necessary

to introduce a system of administrative incentives for business entities as an incentive measure. Incentives should not be understood as any tax breaks, but as administrative incentives such as reducing the administrative burden, demonstrating the state's confidence in business, and assessing their contribution to the country's economy. It is proposed to solve this problem by compiling a trust rating for business entities.

The purpose of the rating is to determine the level of business integrity and openness, and the rating system proposed by us evaluates taxpayers in 4 categories, namely:

- encouraging investors and business entities to strictly comply with tax legislation and form transparent business schemes;
- obtaining prompt and complete information on the overall level of compliance with tax legislation by business entities;
- increasing transparency in the interaction between taxpayers and tax authorities;
- effectively organizing and imposing the burden of tax control measures on persons who violate tax legislation.

Advantages of the rating for business entities At the initial stage, the integrity rating is compiled only for business entities registered as legal entities. The rating provides for various benefits for business entities depending on the points accumulated.

The integrity rating of business entities is automatically formed on the basis of a software product developed by the Tax Committee. The rating is compiled according to a 100-point rating system based on criteria that include the business entity's compliance with tax legislation, financial stability and general results of business experience. This rating also allows business entities to assess their integrity and find out how tax authorities evaluate their activities, as well as obtain information about their counterparties. The Law on Amendments and Addenda to the Tax Code, aimed at more effectively organizing the introduction of the stability rating of business entities, was discussed. The Law was developed to ensure the implementation of the Resolution of the President of the Republic of Uzbekistan No. PQ-39 dated January 23, 2024 "On Measures to

Introduce the Stability Rating of Business Entities". Today, 556.6 thousand legal entities operating in Uzbekistan are classified into categories based on their sustainability rating.

Conclusions and recommendations.

Minimizing the human factor: Further improving the fully automated "Risk Analysis" system to limit corruption in the appointment of tax audits.

Simplifying tax disputes: Digitalizing and ensuring transparency of the pre-trial dispute resolution (appeal) system.

"Smart Compliance": Introducing a "proactive warning" mechanism through the system before the taxpayer makes a mistake.

Fair distribution of the tax burden: Transferring entities operating in the "shadow economy" to the formal sector through digital monitoring (electronic invoicing, online NKM).

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