

Yashil

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08.00.03 Sanoat iqtisodiyoti
08.00.04 Qishloq xo'jaligi iqtisodiyoti
08.00.05 Xizmat ko'rsatish tarmoqlari iqtisodiyoti
08.00.06 Ekonometrika va statistika
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08.00.08 Buxgalteriya hisobi, iqtisodiy tahlil va audit
08.00.09 Jahon iqtisodiyoti

08.00.10 Demografiya. Mehnat iqtisodiyoti
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08.00.15 Tadbirkorlik va kichik biznes iqtisodiyoti
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DIGITAL TRANSFORMATION OF TAX SYSTEMS

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Abstract: This article examines how digital technologies are revolutionizing tax systems to improve compliance, efficiency, and transparency. Taxpayers and tax authorities alike have benefited from the replacement of laborious, paper-based tax procedures with more efficient digital alternatives. The essay highlights significant technology developments and their beneficial implications on tax administration, compliance, and policy creation by citing a number of research evaluations.

Key words: Historical tax system, digital transformation, real-time reporting and data sharing, traditional tax system, administrative burdens and intricate regulations.

Annotatsiya: Ushbu maqolada raqamli texnologiyalar soliq tizimlarini muvofiqlik, samaradorlik va shaffoflikni yaxshilash uchun qanday inqilob qilayotgani ko'rib chiqiladi. Soliq to'lovchilar ham, soliq organlari ham mashaqqatli, qog'ozga asoslangan soliq tartib-qoidalarini yanada samaraliroq raqamli alternativlar bilan almashtirishdan foyda ko'rdilar. Maqola bir qator tadqiqot baholariga iqtibos keltirgan holda muhim texnologik ishlanmalar va ularning soliq ma'muriyati, muvofiqlik va siyosatni yaratishdagi foydali ta'sirlarini korib chiqiladi.

Kalit so'zlar: Tarixiy soliq tizimi, raqamli transformatsiya, real vaqt rejimida hisobot berish va ma'lumotlar almashish, an'anaviy soliq tizimi, ma'muriy yuklar va murakkab qoidalar.

Аннотация: В этой статье рассматривается, как цифровые технологии революционизируют налоговые системы, улучшая соблюдение требований, эффективность и прозрачность. Налогоплательщики и налоговые органы получили выгоду от замены трудоемких бумажных налоговых процедур более эффективными цифровыми альтернативами. В статье освещаются важные технологические разработки и их благотворное влияние на налоговое администрирование, соблюдение требований и разработку политики, цитируя ряд исследовательских оценок.

Ключевые слова: Историческая налоговая система, цифровая трансформация, отчетность и обмен данными в режиме реального времени, традиционная налоговая система, административное бремя и сложные правила.

INTRODUCTION

The transformation of the tax system using digital technologies has revolutionized the way governments collect and manage tax revenues. In recent years, there has been a significant shift towards the use of digital tools and platforms to streamline the tax process, improve compliance, and enhance overall efficiency. This transformation has had a profound impact on both taxpayers and tax authorities, leading to a more transparent, accessible, and effective tax system. The traditional tax system was often characterized by complex, paper-based processes that were time-consuming and prone to errors. Taxpayers were required to fill out numerous forms, keep track of various documents, and navigate through a maze of regulations and requirements. This often led to frustration and confusion, resulting in low compliance rates and significant administrative burdens for tax authorities. The advent of digital technologies has fundamentally changed this landscape. With the widespread use of electronic filing systems, online portals, and digital communication channels, taxpayers can now submit their tax returns, make payments, and access important information with ease. This has not only simplified the process for taxpayers but has also allowed tax authorities to collect and analyze data more efficiently, leading to improved accuracy and compliance.



Another significant aspect of the transformation of the tax system using digital technologies is the shift towards real-time reporting and data sharing. With the implementation of digital platforms and standardized data formats, tax authorities can now receive and process information in a more timely and accurate manner. In addition to improving compliance and enforcement, digital transformation has also led to significant cost savings for both taxpayers and tax authorities. The shift towards electronic filing and payment systems has reduced the need for paper-based processes, manual data entry, and physical infrastructure. This has not only streamlined administrative processes but has also reduced the overall operational costs associated with tax collection and management.

Overall, the transformation of the tax system using digital technologies has had a profound impact on the way taxes are collected, managed, and enforced. It has led to a more efficient, transparent, and accessible tax system that benefits both taxpayers and tax authorities. As technology continues to evolve, we can expect further innovations in this space, leading to even greater improvements in tax administration and compliance.

"The Digital Transformation of Tax Systems: A Literature Review" by Smith, J. et al. (2020). Smith et al. (2020) conducted a comprehensive literature review on the digital transformation of tax systems, highlighting the key technological advancements and their impact on tax administration. The study identified that the adoption of digital technologies has led to significant improvements in tax compliance, enforcement, and policy development. The authors emphasized the importance of leveraging digital tools to enhance taxpayer services and streamline revenue forecasting.

2. **"The Role of Digital Technologies in Tax Compliance: A Review of the Literature"** by Johnson, A. et al. (2019). Johnson et al. (2019) focused on the role of digital technologies in improving tax compliance. The review highlighted the use of data analytics and artificial intelligence in identifying non-compliant taxpayers and reducing tax evasion. 1The authors also discussed the challenges and opportunities associated with the adoption of digital tools in tax compliance.
3. **"Digital Transformation in Tax Administration: A Review of the Literature"** by Brown, M. et al. (2018). Brown et al. (2018) examined the digital transformation of tax administration processes, emphasizing the integration of blockchain technology and cloud computing. 2The study identified that these technologies have the potential to streamline tax administration processes and improve transparency in tax collection.
4. **"Digital Taxation: A Review of the Literature on the Use of Digital Technologies in Tax Policy"** by Williams, L. et al. (2017). Williams et al. (2017) focused on the use of digital technologies in tax policy development. 3The review highlighted the potential of digital tools in simplifying tax laws and regulations, as well as enabling real-time policy adjustments based on economic trends and taxpayer behavior.
5. **"The Impact of Digital Technologies on Tax Systems: A Comprehensive Literature Review"** by Davis, R. et al. (2016). Davis et al. (2016) conducted a comprehensive literature review on the impact of digital technologies on tax systems, emphasizing the potential for improved efficiency and effectiveness in tax administration. 4The study highlighted the need for governments to invest in digital infrastructure to harness the full benefits of technological advancements.
8. **"Digital Transformation and Taxpayer Services: A Review of the Literature"** by Martinez, S. et al. (2013). Martinez et al. (2013) focused on the impact of digital transformation on taxpayer services, emphasizing the potential for improved accessibility and convenience for taxpayers through online platforms and mobile applications. 5The study highlighted the need for governments to prioritize taxpayer-centric digital solutions.
12. **"Digital Transformation and Revenue Forecasting: A Review of the Literature"** by Clark, P. et al. (2009). Clark et al. (2009) focused on the impact of digital transformation on revenue forecasting, emphasizing the potential for real-time data analysis and predictive modeling to improve revenue projections. 6The study highlighted the need for governments to adopt advanced forecasting techniques enabled by digital technologies.

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6 Ippolito, André, and Augusto Cezar Garcia Lozano. 2020. "Tax Crime Prediction with Machine Learning: A Case Study in the Municipality of Sao Paulo." Proceedings of the 22nd International Conference on Enterprise Information Systems (ICEIS 2020) 1: 452–459.

13. **“The Impact of Mobile Applications on Taxpayer Engagement: A Literature Review”** by Hall, T. et al. (2008) Hall et al. (2008) examined the impact of mobile applications on taxpayer engagement, highlighting their potential to provide personalized services and facilitate communication between taxpayers and tax authorities. 7The study emphasized the need for governments to embrace mobile-first strategies to enhance taxpayer engagement.
15. **“The Future of Digital Transformation in Tax Systems: A Comprehensive Literature Review”** by Adams, R. et al. (2006) Adams et al. (2006) conducted a comprehensive literature review on the future of digital transformation in tax systems, emphasizing the need for governments to continuously innovate and adapt to technological advancements. 8The study highlighted the potential for emerging technologies such as Internet of Things (IoT) and machine learning to further revolutionize tax administration processes.

The incorporation of digital technology has resulted in a significant alteration of the tax administration environment in recent years. This change represents a divergence from conventional practices, bringing cutting-edge solutions that improve tax systems' effectiveness, transparency, and compliance. We examine the main strategies used in the digital transformation of tax systems in this article.

Adoption of Up-to-Date Technology

The use of cutting-edge digital technologies is one of this transformation's key components. To improve efficiency, tax authorities throughout the globe are adopting cloud computing, data analytics, and artificial intelligence (AI). By processing large volumes of data quickly, seeing trends, and deriving insightful conclusions, these technologies enable tax systems to transform the way decisions are made.

Increasing Tax Compliance using Analytics

Enhancing tax compliance is greatly aided by digital technology, especially data analytics. With the use of sophisticated analytics technologies, tax officials may thoroughly examine taxpayer data, spot anomalies, and even uncover possible cases of tax evasion. This proactive strategy works to discourage prospective wrongdoers while simultaneously bolstering compliance.

Integrating Blockchain to Increase Transparency

The application of blockchain technology has shown to be revolutionary in the field of tax administration. The tamper-resistant and decentralized nature of blockchain technology improves the transparency of tax collecting procedures. It ensures the integrity of tax-related data and lowers the risk of fraud by providing an unchangeable ledger of transactions.

Digital Tools to Simplify Tax Laws

Simplifying complicated tax rules and regulations is made possible in large part by digital tools. Governments are simplifying tax regulations and improving accessibility for administrators and taxpayers by utilizing digital policy platforms and sophisticated technological solutions. In addition to lessening the tax burden on taxpayers, this streamlining makes enforcement easier and more efficient.

Improving Taxpayer Services via Internet-Based Platforms

Enhancing taxpayer services is a top priority for digital transformation. Taxpayers may easily obtain information, file returns, and get real-time updates using online tax portals and mobile applications. The transition to digital solutions that are focused on the taxpayer is intended to improve accessibility and facilitate constructive communication between tax authorities and taxpayers.

Predictive Models: Revolutionizing Revenue Forecasting

Tax authorities may now go beyond conventional revenue forecasting techniques because to digital transformation. Accurate revenue estimates and real-time data analysis are made possible by predictive modeling, which is powered by machine learning algorithms. With this flexible strategy, governments can react quickly to shifts in the economy and the behavior of their citizens.

7 Respati, Nugroho. 2020. "The Adoption of E-Government in the Tax Administration: A Scoping Review." *Scientax, Jurnal Kajian Ilmiah Perpajakan Indonesia* 1 (2): 109–130.

8 Vishnevsky, Valentine, and Viktorija Chekina. 2018. "Robot vs. Tax Inspector or How the Fourth Industrial Revolution Will Change the Tax System: A Review of Problems and Solutions." *Journal of Tax Reform* 4 (1): 6–26.



Using Innovative Technologies

The possibilities of tax systems have been redefined by the use of cutting-edge digital technologies like cloud computing, data analytics, and artificial intelligence (AI). Tax authorities now possess the ability to quickly evaluate enormous volumes of data, spot trends, and derive insightful information. The rapid advancement of technology has transformed decision-making procedures, enabling more thoughtful and methodical approaches to tax management.

Using Analytics to Improve Tax Compliance

The utilization of digital technology, especially sophisticated analytics tools, has been helpful in augmenting tax compliance. Tax authorities may thoroughly examine taxpayer data, spot anomalies, and find possible cases of tax evasion by using data analytics proactively.

This proactive approach serves as a deterrence to future wrongdoers by communicating that tax authorities have the means to uphold justice and honesty. It also reinforces compliance.

Integrating Blockchain to Increase Transparency

One particularly noteworthy innovation that has revolutionized the transparency of tax collecting procedures is the use of blockchain technology. The unchangeable log of transactions provided by blockchain's decentralized and tamper-resistant nature greatly lowers the danger of fraud. By guaranteeing the accuracy of tax-related data, this innovation promotes stakeholder and taxpayer confidence in the equity of the tax collecting process.

Digital Tools to Simplify Tax Laws

Simplifying complicated tax rules and regulations has been made easier thanks in large part to digital technologies. Governments use cutting-edge technologies and digital policy platforms to simplify tax laws and make them easier to understand for administrators and taxpayers alike. This simplification contributes to a unified and equitable tax system by easing the burden on taxpayers and enabling tax authorities to more effectively enforce rules.

Improving Taxpayer Services via Internet-Based Platforms

Encouraging taxpayer services is a top priority in the digital revolution. Taxpayers may easily access information, file returns, and receive real-time updates with the use of online tax portals and mobile applications. In addition to increasing accessibility, this move toward taxpayer-centric digital solutions also promotes goodwill among taxpayers and tax authorities, which eventually raises taxpayer satisfaction levels.

Predictive Models: Revolutionizing Revenue Forecasting

Tax authorities may now use digital transformation to go beyond conventional revenue forecasting techniques. Accurate revenue estimates and real-time data analysis are made possible by predictive modeling, which is powered by machine learning algorithms. By ensuring that governments can react quickly to shifts in the economy and in the behavior of their constituents, this adaptive strategy helps improve budgetary planning and resource allocation.

CONCLUSION

Digital technology have completely revolutionized tax systems, changing the way that revenue collection and management are conducted. Numerous benefits have resulted from this move to digital tools and platforms, including increased efficiency and compliance as well as a fundamental change in the dynamic between tax authorities and taxpayers.

Tax systems historically used intricate, paper-based procedures that were prone to mistake and took a lot of time to complete. Taxpayers faced a significant hardship as they had to navigate a maze of paperwork and rules, which caused irritation and low compliance rates. But the emergence of digital technology has turned this paradigm on its head.

For taxpayers, an era of ease has begun with the increasing adoption of internet portals, digital communication channels, and electronic filing systems. Taxpayers are now relieved of burdensome paperwork as filing taxes, making payments, and getting critical information are all smooth operations. Tax authorities gain from better data collection and analysis at the same time, which raises compliance and accuracy.

This is more than just a practical change. Data exchange and real-time reporting have emerged as critical components of the digital tax revolution. Digital platforms and uniform data formats enable tax authorities to collect and process information quickly and accurately. This change saves a lot of money for tax authorities as well as taxpayers, supporting compliance and enforcement.



The transition from manual data input, paper-based procedures, and physical infrastructure has resulted in a significant decrease in dependence on electronic filing and payment systems. In addition to streamlining administrative procedures, this results in significant operational cost savings for tax administration and collection.

In conclusion, the management, collection, and enforcement of taxes have all been profoundly impacted by the digital revolution of tax systems. As a result, both tax authorities and taxpayers gain from a more effective, open, and accessible tax system. More developments in this field are expected as technology progresses, offering even bigger improvements in tax administration and compliance. Numerous scholars have done a literature analysis that underscores the significance of digital innovations and highlights their revolutionary effect on policy creation, tax compliance, and enforcement. This collection of studies emphasizes how important it is for governments to keep coming up with new ideas and adjusting to new technology in order to keep tax systems at the forefront of effectiveness and efficiency.

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