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PRIORITY DIRECTIONS AND LEGAL BASES OF IMPROVING OF THE TAX SYSTEM OF THE REPUBLIC OF UZBEKISTAN

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Annotatsiya: This article is devoted to the prospects of reforming the tax system in the context of globalization. It examines the scientific justification of the tax system and identifies systemic problems that hinder the dynamic economic growth of the Republic of Uzbekistan. The scientific analysis is carried out on the basis of studying the tax system and the share of each tax in the state budget revenues of the Republic of Uzbekistan, possible prospects for their solution and the current conditions for its development.

Kalit so'zlar: Tax system, tax burden, VAT, excise tax, customs duties, income tax, water resources tax, mineral resources tax, personal income tax, property tax, land tax, turnover tax.

Abstract: This article is devoted to the prospects of reforming the tax system in the context of globalization. It examines the scientific justification of the tax system and identifies systemic problems that hinder the dynamic economic growth of the Republic of Uzbekistan. The scientific analysis is carried out on the basis of studying the tax system and the share of each tax in the state budget revenues of the Republic of Uzbekistan, possible prospects for their solution and the current conditions for its development.

Key words: Tax system, tax burden, VAT, excise tax, customs duties, income tax, water resources tax, mineral resources tax, personal income tax, property tax, land tax, turnover tax.

Аннотация: Статья посвящена перспективам реформирования налоговой системы в условиях глобализации. В ней рассматривается научное обоснование налоговой системы и выявляются системные проблемы, препятствующие динамичному экономическому росту Республики Узбекистан. Научный анализ проводится на основе изучения налоговой системы и доли каждого налога в доходах Государственного бюджета Республики Узбекистан, возможных перспектив их решения и современных условий ее развития.

Ключевые слова: Налоговая система, налоговая нагрузка, НДС, акцизный налог, таможенные пошлины, налог на прибыль, налог на водные ресурсы, налог на пользование недрами, налог на доходы физических лиц, налог на имущество, земельный налог, налог с оборота.

INTRODUCTION

The sequence of automation and institutional reforms in the tax authorities, the chronology of the development of information and communication technologies begins in 2009 with the modernization of telecommunications networks, automation of management processes. In the chronology of information and communication technologies development, the Integrated Tax risk management (CRM) is being implemented in the Ministry of Internal Affairs starting from 2023) [7]. This is an integrated information and analytical solution that covers the entire cycle of working with tax risks. Such a system helps not only to predict and identify

potential violations, but also to quickly respond to changing conditions of tax legislation and the economic situation. Let's look at the main components and capabilities of this solution:

● Data collection and integration. The CRM system aggregates information from various sources: accounting data, tax returns, registers, and external information systems. This allows you to create a single database for further analysis and assessment of tax risks. This approach ensures transparency of processes and simplifies document flow at all stages of working with tax information.

● Assessment and classification of tax risks. The system is based on analytical tools that use machine learning algorithms and Big Data methods to identify anomalies, correlations, and trends. This helps to divide taxpayers into groups based on the level of risk (high, medium, low) and to identify potentially problematic areas that require additional monitoring or corrective measures in a timely manner.

● Real-time monitoring and analytical dashboards. The system generates dashboards with key risk indicators, dynamics of changes and trends in tax revenues, which allows managers and tax authorities to quickly make decisions. Automated notifications and alerts allow you not to miss critical moments associated with exceeding risk thresholds.

● Managing processes and making corrective decisions. Based on the obtained data, the CRM system helps you plan and initiate measures to reduce tax risks. This may include adjusting accounting policies, reallocating resources to conduct targeted audits, and developing recommendations for improving tax control processes. In addition, the system can integrate with ERP and other business platforms, which provides a systematic approach to managing tax liabilities.

● Ensuring information security and compliance with regulatory requirements. To protect confidential information, the system uses state-of-the-art access controls, data encryption, and electronic signatures. This guarantees the legal validity of documents and complies with modern security standards for processing sensitive information.

● Flexibility and scalability. Integrated tax risk management systems easily adapt to changes in legislation and industry requirements, which is especially important in a dynamically changing economic environment. The ability to scale allows implementing such solutions both at the level of individual companies and within the framework of national tax control digitalization programs [2].

In Uzbekistan, such CRM systems are integrated into the overall strategy of digitalization of tax accounting and control, helping to increase the transparency of tax processes, reduce operational risks and improve interaction between tax authorities and taxpayers [1].

LITERATURE REVIEW ON THE TOPIC

In their scientific research, Professor F. Mirzaev, Professor F. Isaev and Associate Professor U. Berdieva conducted in-depth research on the issues of modernizing the tax system in particular [8], tax collection and raising its level, and Professor S. Giyasov analyzed the problems of reducing tax arrears and mandatory payments in his scientific works. Scientific research in this area was also carried out by N. Kurbankulova, and M. Elbayeva investigated the problems of determining tax risk. However, although these scientific studies have conducted separate studies of some tax indicators, comprehensive scientific studies of the relationship between tax risk, tax arrears and tax collection in an automated tax system have not been conducted. In this regard, in the conditions of the New Uzbekistan, there is still a need to conduct scientific research on the relationship between tax debt and tax collection with automation and the choice of evaluation criteria.

RESEARCH METHODOLOGY

When conducting research on the prospects for studying the tax system in the period of globalization, we used data analysis methods, where the basis is the collection and study of statistical data (tax revenues, GDP, employment rate, number of taxpayers), analyzed the dynamics of changes in tax indicators for the 2021-2024 tax period. Official data includes the Tax Code, government regulations, open databases (statistical reports of the Ministry of Economy and Finance, reports of Tax authorities), scientific publications and research.

ANALYSIS AND RESULTS

Before presenting the problems of the tax system and possible prospects, it is necessary to study the automated tax system. An automated system is a permit system that gives the right to work with software products and automated information systems, and is implemented in a single integrated information database of the State Tax Service. To access the automated system, a username and passwords are provided in accordance with the information security requirements. Through automated systems, you can grant access to all systems owned by the user. Automated systems are divided into all levels, and the systems in it are grouped [8].

1. The automated workplace of the tax inspector-5 (SOARJ-5) is intended for keeping records of NPYULS and their tax liabilities, as well as personal accounts.

2. With the help of the Bank DSK information system, you can track daily receipts to budget and extra-budgetary funds online. The main purpose and task of the information system 1-H is to record the daily revenues of the budget system and ensure control over the implementation of specified forecast indicators.

The Bank DSK information system is a complete solution designed to automate and optimize the bank's main business processes. It integrates various business lines into a single platform that allows you to quickly access up-to-date data and make operational management decisions.

3. The automated lease agreement accounting system is a tool that allows you to manage lease agreements in a comprehensive manner, simplifying document flow and reducing the risk of errors when working with them. The main features of such a system include:

Centralized storage and organization of documents. The system provides storage of all contracts in electronic form, which allows you to quickly find the necessary documents, catalog them by various filters (date of conclusion, validity period, object type, etc.) and maintain a single archive of information.

Automated management of contract deadlines. Integrated reminders and notifications help you monitor the end dates, renewals, or renegotiations of your contracts. This prevents delinquency and allows you to prepare the necessary measures for updating the lease relationship in a timely manner.

Integration with accounting and financial accounting. The system automatically communicates with accounting solutions, allowing you to calculate rent, track actual receipts, monitor overdue payments, and generate financial statements. This functionality reduces the risk of errors, speeds up data processing, and promotes transparency.

Support for the contract lifecycle. From creating contract templates, preparing them, approving them, approving them, and editing them, to archiving them – all stages can be optimized within a single platform. This allows you to automate the workflow and saves employees from routine tasks.

Integration with CRM and ERP systems. The ability to link the contract accounting system with customer relationship management solutions and corporate resources ensures synchronization of data across objects, reduces duplication of information, and simplifies work planning.

Ensuring information security. The use of state-of-the-art data protection standards, role-based access differentiation, and digital signature support guarantee reliable contract storage and processing, as well as compliance with regulatory requirements [3].

Generate analytical reports and monitor them. The system can automatically generate reports on the status of contracts, revenue dynamics, and other key indicators, which helps you evaluate the effectiveness of working with rental relationships and make informed management decisions.

In 2024, 606 thousand lease agreements were registered with the tax authorities. 799.5 billion soums of taxes were accrued under these agreements. On the basis of 438.3 thousand lease agreements concluded between individuals, 503.4 billion soums of income tax were accrued. In comparison with 2023, the number of registered lease agreements increased by 13.3%, and the amount of accrued tax - by 4.5%.

On the basis of 167.7 thousand lease agreements concluded between legal entities, 296.1 billion soums of taxes were accrued. In comparison with 2023, the number of registered lease agreements increased by 15.7%, and the amount of accrued taxes - by 7.7%.

Property owners who rent out housing to students are exempt from paying tax on these incomes. In 2024, the amount of benefits applied by them amounted to 63.3 billion soums. 115.6 thousand housing rental agreements were signed with students. The total number of student tenants is144,801 [1].

4. Features of the automated program "Online KKM", created for the purpose of obtaining online information about online KKM or virtual cash registers.

5. The automated program "Online Cash register" is a special solution developed for centralized collection, analysis and display of information about the operation of online cash registers (online cash registers) and virtual cash registers in real time. Its functionality is aimed at increasing the transparency of cash register equipment, monitoring compliance with legislation and promptly informing both government agencies and the business community. The main features of such a system are listed below;

6. Data collection and consolidation: The program aggregates information received from connected online cash registers and virtual cash registers, forming a single database. This allows you to get real-time information about completed operations, changes in the status of devices, and catalog them for further analysis.

Real-time monitoring: The system provides continuous monitoring of the operation of cash registers. Thanks to built-in dashboards and analytical dashboards, users can quickly see the current state of equipment, detect failures or deviations from standard operating modes, and quickly respond to possible violations.

Integration with state registers and accounting systems: The program is synchronized with official state registers of online sales registers, which allows you to ensure that devices meet the established requirements.

This integration facilitates automatic verification of the correct operation of CMCs, facilitates the procedure for registering them, and also helps tax authorities to obtain accurate and timely information about turnover.

Analytics and reporting: The collected data is processed using state-of-the-art analytical tools. Users get the opportunity to create detailed reports and summary statistics-from the total volume of operations to detailed monitoring of individual pieces of equipment, which helps both in operational control and in strategic planning.

Automated notifications and warnings: The program can generate automatic alerts about approaching critical deadlines, failures in the work of the CMC or other deviations from the norms, which allows you to take timely measures to eliminate malfunctions and prevent possible violations of the law.

Data security: The system has built-in modern information protection mechanisms – data encryption, access control, and digital signature. This ensures the safety of confidential information and compliance with regulatory requirements for information security.

Support for mobile and web interfaces: Access to the system can be provided through convenient web portals and mobile applications, which provides operational monitoring and management even in remote access conditions for representatives of government agencies and businesses.

CONCLUSION AND SUGGESTIONS

Tax risk analysis is carried out in accordance with the regulation "On the procedure for tax risk management for identifying taxpayers (tax agents) with tax risk and classifying them according to the level of tax risk" approved by Decree of the Cabinet of Ministers of the Republic of Uzbekistan No. 1 dated 07.01.2021 "On Tax Risk Management, identification of Taxpayers (Tax agents) with tax risks, and about the organization and conduct of tax audits"

The Tax Committee of the Republic of Uzbekistan determines the strategy and tactics of the tax risk management system, collection and processing of information, analysis and assessment of tax risks, development and implementation of tax risk management measures.

In this regard, the following types of risk management systems should be applied by tax authorities:

• focus on areas of increased risk and ensure efficient use of available resources available to the tax authorities;

• increase the ability to detect tax violations;

• minimization of tax control in relation to taxpayers recognized as having a low tax risk by their type of activity;

• further expansion of the ability to detect tax violations, as well as taxpayers selected for tax audits, through an automated software product without the human factor;

• determining the forms of tax audits of taxpayers based on the level of tax risk.

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