

DIGITAL TECHNOLOGIES IN TAX POLICY IMPORTANCE OF ENTRY

Kakhramonova Khusnora

TSUE, Student of the Faculty of Finance and Accounting

Abstract: This article discusses the issues of increasing the role of digital technologies in tax authorities at the present stage of market economic reforms in our republic. At the same time, the importance of using digital technologies in generating data for calculating the volume of tax liabilities was emphasized. At the new stage of development, which is carried out due to the constant introduction of innovative digital technologies into the process of enterprise development, new legal, socio-economic, organizational and other conditions for improving tax administration, the development of society and the economy were studied and proposed.

Keywords: Digital economy, tax administration, software package, digital technologies.

The tax system, as an integral part of the economy, is the most important mechanism for achieving the priority goals of social and economic development of the country. Humanity has reached the threshold of the fourth industrial revolution based on digital technologies. At the end of the 20th century and the beginning of the 21st century, they began to talk about the possibility of stopping globalization, and now they began to apply, write and discuss digitalization in all areas of the world. Indeed, the digital transformation of all industries is underway. At the World Government Summit in Dubai, there was a discussion about the exchange of information between the human brain and its digital version. Originally, the term "digital economy" was first mentioned in Japan at the height of the Japanese crisis of the 1990s. Further west, Don Tapscott's 1995 book, *The Digital Economy: Opportunities and Threats in the Networked Information Age*. Internet business is definitely changing the way.

The project to modernize the data center of the tax authorities had high hopes for reducing the "shadow" and "secret" sector of the economy, increasing the transparency of the economy, and creating equal competitive conditions. For taxpayers, it means creation of "smart" portals and individual active services, more convenient working conditions and minimal administrative burden.

For the purpose of the automated VAT payment control system, the results of the experiments conducted by business entities on the introduction of electronic invoices should be announced to the public, the existing problems should be summarized, and emergency measures should be taken to solve them. It is necessary to expand the scope and scope of users of the data center information, because after the full implementation of the tax certification system, it is required to fully cover the information about taxpayers. Data center scalability enables real-time integration of all captured data streams. In order to further improve the quality of services provided to taxpayers as a result of the implementation of planned tasks, tax authorities should ensure a gradual increase in the share of interactive services. Including the calculation of taxes, calculation of indicators on cards of account books with budgets, formation and sending of documents to the taxpayer, preliminary selection of taxpayers for verification, etc.

From April 1, some VAT benefits will be canceled in Uzbekistan. The Tax Committee reminded about some VAT benefits that will be canceled in Uzbekistan from April 1. According

to it, VAT will be re-introduced in medical services, medicines, water supply, sewage heat supply and a number of other areas.

From the relevant date, VAT is payable on:

According to trade turnover:

- medical services;
- veterinary services;
- medicines;
- veterinary drugs, medical and veterinary products.

When importing to the territory of Uzbekistan:

- medicines;
- veterinary drugs;
- medical and veterinary products;
- as well as raw materials imported according to the list determined by the legislation.

Regarding the implementation of services provided to the population:

- water supply;
- sewerage;
- sanitary cleaning;
- heat supply.

First, a zero-level VAT rate was applied to the turnover for the provision of these services.

In conclusion, I can say that the introduction of digital technologies into the processes of tax administration allows to process a large amount of data, spend less time on it, and get the necessary up-to-date information faster for a particular taxpayer. In addition, working on software products provides "transparency" to the business processes implemented in the country's economy. All these factors affect the overall efficiency of the tax administration.

References

1.Akbaralievich, P. E. A. (2023). Theoretical Bases Of The Organization Of Private Capital Accounting In The Republic Of Uzbekistan. EFLATOUNIA-Multidisciplinary Journal.

INTERNATIONAL MULTIDISCIPLINARY JOURNAL FOR RESEARCH & DEVELOPMENT

SJIF 2019: 5.222 2020: 5.552 2021: 5.637 2022:5.479 2023:6.563

eISSN 2394-6334 <https://www.ijmrd.in/index.php/imjrd> Volume 11, issue 02 (2024)

2. "Tax Code" of the Republic of Uzbekistan (new version), No. 03/23/857/0492; 29.12.2023.

3. <https://cis-legislation.com/document.fwxrgn=20583>