



NECESSITY OF INFORMATION TECHNOLOGY IN TAX ADMINISTRATION AND ITS SCIENTIFIC AND THEORETICAL FOUNDATIONS

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Abstract

In order to further improve the tax system in our republic, reduce hidden circulation in the economy and implement the main directions of the concept of improving the fair tax policy of the Republic of Uzbekistan, the President of the Republic of Uzbekistan on July 10, 2019 "Additional measures to improve the tax administration" In order to further improve the activities of the Tax Service bodies, tasks such as automation of the Tax Administration process have been defined in the Decision No. PQ-4389. Also, it is more convenient for business entities that pay taxes on time and operate in compliance with legal requirements to ensure the implementation of the priority tasks set in the framework of the open dialogue of the President with entrepreneurs held on August 18, 2023. in order to create conditions and encourage them, by introducing digital technologies to the tax administration, expanding the tax base and some important reforms implemented in the tax system are studied, foreign experience, scientific and practical conclusions on its application in our country and proposals are developed.

Keywords: stability rating, business entities, fiscal policy, crisis, Budget, Tax administration, business entities, tax reporting, tax revenues, tax benefits, taxation, tax rate, preferences.

Introduction

World practice shows that digitalization of tax administration ensures compliance with the law and reduces administrative costs, collects more revenues more efficiently, improves transparency and service to taxpayers, and adapts to the flow of big data. Today, within the framework of tax administration, research is being conducted to optimize the structure of taxes, their collection, improve the



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mechanism for tax accounting and reporting, monitor the correct calculation, timely and full payment of taxes, compliance with the rights and obligations of taxpayers established by tax legislation, distribute tax revenues between budgets at different levels, collect and analyze results, and harmonize the tax relations of all participants in the taxation process.

In order for the tax system to function normally, it is necessary to organize this process, create mechanisms for its management, eliminate risks associated with attracting taxes to the budget and their collection, determine the functional characteristics of the state's activities in the collection of introduced taxes, develop and implement general and specific approaches to relations with taxpayers, coordinate the activities of authorized bodies participating in the development and implementation of tax policy and develop management principles in this process, assess the culture of taxpayers, their attitude to tax policy, implement the processes of tax revenue receipt to the state budget on a scientific basis (tax planning and forecasting), assess the various levels of risks arising at various stages and elements of the tax system and reduce their negative impact, and there are many other important processes without which it is impossible to organize the effective functioning of the tax system. These processes, in turn, require the need for tax management, which is an important component of the tax system, and its implementation. Tax management is based on the internal essence of general management. The category of management itself has a diverse lexical meaning. For example, in English, management, manage means management, administration, in Italian maneggiare means handling instruments, in Latin manus means hand, in French manage means management, management. It can be seen that management is based on the processes of influencing a certain activity, controlling it, and interacting with it. However, according to the recognition of most specialists and scientists, the management process is broader than the management process and concept, and while management mainly covers socio-economic and social processes, management also applies to processes in society and nature, and therefore management emerges as the most important and basic part of management.

Based on these, tax management, as a modern form of management processes in the tax sphere, also has its own object, subject, stages and characteristics. Tax



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management is understood as a scientifically based activity and process of managing the state, movement, and interaction of elements included in the tax system of the state, as well as relations related to state intervention (regulation, encouragement, control) in the activities of taxpayers for the purpose of taxation, with a common goal. Tax management, first of all, covers the areas of self-management of elements included in the tax system and management of taxpayers' activities related to these elements. In this regard, two aspects of tax management can be seen. Tax management of the state is the management of its own activities in this area (the activities of authorized bodies) related to the introduction and collection of taxes, and the management (coordination) of the activities of legal entities and individuals obliged to pay taxes to the state, which determines the scope of application of tax management. Tax management is therefore divided into macro and micro tax management in terms of scope. Macro-level tax management is part of the activities of authorized state bodies. Since the state collects taxes and other mandatory payments from its centralized monetary funds, it is required to organize, optimally manage and coordinate a wide range of related activities. In addition to introducing taxes through its tax policy, establishing mechanisms for their collection and activities related to their improvement, a system of a number of other tax-related relations also arises, which require their management and coordination towards a single goal. Tax management, however, covers relations that are even broader than tax policy. Within the framework of state macroeconomic tax management, in addition to directly managing the activities of the tax system, the tax service bodies organize, manage and coordinate the processes related to the registration of taxpayers and tax objects, accounting for tax revenues, the accumulation of taxes in the budget and the distribution of taxes between budgets, the emergence of tax obligations, the determination of liability measures for tax violations and bringing to justice, the study of the tax system and taxpayers' activities, the identification of the psychological state of taxpayers and their opinions about the tax system, and the relations of other bodies other than tax service bodies that carry out these activities. Develops strategies and tactics related to this process. Tax management at the micro level acts as an integral part of financial management by enterprises. The object of tax management at the micro level is the management and coordination of relations



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arising from the processes related to the payment of taxes within the enterprise. Tax management at the micro level covers relations at three levels.

The first includes tax planning processes within the enterprise, the second includes relations related to the payment of taxes to the state budget and other target funds of the enterprise, as well as relations with other economic entities and state bodies related to tax obligations.

Administration is the Uzbek meaning of the international category "administration", which is a Latin word, and administratio means management, leadership. In economics, including the tax system, when using a particular term (category), of course, there must be an object that can express certain specific relationships. In this sense, tax administration also includes certain processes and relationships within the tax system and tax management. There are also many approaches to tax administration. Tax administration, in fact, encompasses the activities of state bodies authorized to collect taxes, and this activity includes their rights and obligations, organizational and methodological processes related to attracting taxes and other mandatory payments to the budget, systematic management and coordination of a wide range of mutually beneficial activities serving tax collection and tax collection with taxpayers. In this regard, tax administration is manifested in the following areas:

The hierarchical structure of tax authorities, the procedure for organizing their activities. Based on the relevant laws of the state, the legal status of tax authorities or bodies authorized to collect taxes is determined, and their hierarchical structure and principles of subordination are determined, the legal status of instructions, regulations, resolutions, orders and other similar administrative documents of a higher authority is determined, and the boundaries of their mandatory action are indicated. Also, the legal basis for the activities of tax authorities is determined, their powers and duties, functions and tasks are determined.

The process of accounting for taxes and other mandatory payments by state tax authorities and other authorized bodies. This process constitutes one of the main contents of tax administration. Tax and customs authorities systematically carry out work such as accounting for taxes and other mandatory revenues, their



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generalization, data processing, and process analysis. Existing shortcomings are identified and measures are taken to eliminate them.

Organizational, technical, and cooperation processes for the collection of taxes and other mandatory payments from taxpayers. In this regard, tax authorities, using their powers, organize cooperation with banks and financial institutions on the collection of tax revenues to the budget, issue relevant instructions to banking institutions on the collection of taxes (without obligation), implement instructions on the temporary freezing of accounts of taxpayers with tax debts under the conditions established by law, and exchange information on the status of tax revenues in cooperation with financial authorities in the appropriate manner. At the same time, within the framework of their powers, selective monitoring (for example, timing) is carried out to determine the level of tax collection.

Creation and implementation of automated (using information technologies) forms of tax objects and their revenues and tax work organization in tax authorities. Work is being carried out to create a single information database of work processes in tax authorities, as well as information on the status and movement of tax objects, revenues and taxpayers, and to apply modern information technologies to it. More than 30 specialized software products are used in the tax system of Uzbekistan in this regard.

Organization of cooperation in ensuring tax legislation. Tax authorities, in cases of tax control and other violations of tax legislation, in the legal assessment of these cases, apply to law enforcement agencies in the appropriate manner and carry out the necessary cooperation. It also organizes applications to economic courts for the collection of tax debts, declaring a taxpayer bankrupt, confiscating a taxpayer's property, and similar matters.

Providing tax services to taxpayers and carrying out work to improve their tax culture. Tax authorities, along with the compulsory collection of taxes from taxpayers, are obliged to provide them with tax services. This includes receiving tax returns from them electronically, informing them of changes in tax legislation in the established manner, answering taxpayers' questions on taxes and other mandatory payments, and providing them with advice. In addition, they also carry out various activities to improve taxpayers' culture (explanation, conducting competitions,



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holding various campaigns, appearing in the media, issuing various advertisements, etc.). Tax authorities themselves monitor compliance with the legislation. This process is also an important part of tax administration. The tax authorities themselves are also carrying out work to prevent cases such as the implementation of general laws, cases of compliance with laws in their relations with taxpayers, the veracity of appeals to hotlines, concealment of tax objects by tax authorities, incorrect receipt of tax returns, failure to respond to legitimate appeals of taxpayers, and bias in conducting tax audits, and to take appropriate measures when they are detected.

From the above, it can be seen that the tax administration process has a unique composition and structure, which includes various activities (legal, economic, social, cultural). The effectiveness of the tax system largely depends on the effective organization and implementation of tax administration.

It should be emphasized that the effectiveness of tax administration is inextricably linked to information technologies in today's modern technologically developed environment. If we analyze the scientific theoretical views on improving the process of tax collection by using information technology in the tax system, extensive scientific research is being carried out today by foreign and domestic researchers and experts.

Conclusions and suggestions

Tax administration, in essence, encompasses the activities of state bodies authorized to collect taxes, and this activity includes organizational and methodological processes related to their rights and obligations, the collection of taxes and other mandatory payments to the budget, systematic management and coordination of a wide range of mutually beneficial activities serving tax collection and tax collection with taxpayers.

The effectiveness of tax administration is inextricably linked to information technologies in today's modern technologically developed environment. Of course, the role of informatization in taxation is immeasurable. In this regard, the correct organization of tax accounting and ensuring the security of information in its timely operation are of particular importance. In the tax system, the preservation of



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information as a tax secret of taxpayers and tax service bodies is of great importance both from a legal and economic and social point of view. Here, not only economic, but also legal relations arise. Therefore, it is very important to ensure the security of information in the tax system. Keeping information confidential is one of the main stages of tax administration. The efficiency of the tax administration also depends on the level of information. And information reduces the time factor spent on tax work and the corresponding costs.

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