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ADVANCED FOREIGN EXPERIENCES IN USING MODERN INFORMATION TECHNOLOGIES IN PROVIDING SERVICES TO TAXPAYERS

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Abstract

In this article, special attention is paid to further reducing the negative impact on the competitiveness of the republic's economy by gradually reducing the monopoly on commodity and financial markets, improving the efficiency of the system of granting benefits and preferences, as well as reducing the regulatory burden on business entities and radically improving the interaction of taxpayers in the implementation of tax administration and the fulfillment of tax obligations of the republic.

Keywords: tax, fiscal policy, budget, tax administration, tax potential, regulatory analysis, positive analysis, tax burden, representative tax rate, average rate, tax reporting, tax revenues, tax benefits.

Introduction:

Compliance with tax discipline is the most important factor in protecting the financial interests of state legal entities and is ensured by specialized institutions that control the implementation of tax relations. Based on the legally established rules of tax collection and mandatory rights for their implementation, the tax administration is designed to implement the strategic goals of the tax policy using a set of legal and economic tools, levers and incentives. However, the imperfection of modern tax practices and the functional structure of tax authorities have led to an increase in the conflict of interests.

The analysis of the possibilities of improving digital tax services is aimed at applying the international experience of tax authorities in the practice of Uzbekistan. The relevance of the study is associated with the widespread use of digitalization processes in tax administration at the present stage. Digital processes within the tax



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administration include a customer-oriented approach and their continuous improvement in order to ensure voluntary compliance with tax legislation by taxpayers. In world practice, the main areas of improving digital tax services are the development of their design, quality control of work, as well as the expansion of the digital tax environment through the use of behavioral economics tools. This paragraph of the study is aimed at adapting world experience to the practice of tax authorities in Uzbekistan. It is important to attract foreign experience in attracting taxpayers to the development of digital services at the proposed initial stage for the ideas for developing a digital tax environment in Uzbekistan. Voluntary compliance with tax legislation is currently the main trend in the world practice of tax administration. This change has become possible mainly due to the introduction of digital technologies. Modern technologies have opened up new opportunities for a customer-oriented approach in the field of taxation. The development of digital services that are convenient for taxpayers has made it possible to significantly simplify interactions with tax authorities, which has reduced costs, reduced the possibility of making errors in filing reports, and also allowed certain categories of taxpayers to come out of the shadows. The realization of the opportunities provided by digital services largely depends on the quality of their work. In the world practice of tax authorities, there are similar approaches that allow improving the quality of taxpayer services in the digital tax environment. As a rule, these approaches are associated with the development of a taxpayer-friendly service design, monitoring the quality of its work, including taxpayer feedback, as well as using various "nudge" tools from the field of behavioral economics (the most common tool in the practice of tax authorities is mailings with new opportunities for interaction or a list of instructions on how to use a particular service).

The design of a taxpayer-friendly tax service plays an important role in engaging them in interaction with tax authorities. When covering the topic of design, two main points should be mentioned, one of which is the stage of development of the service at which its design is directly implemented, and the provision of assistance to taxpayers in its work process (various communication methods to solve problems that arise). In world practice, various methods are used to achieve a customer-oriented approach when developing a design. For example, the most obvious



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approach, used in some countries such as Singapore, is to provide taxpayers with a pre-designed trial service. With this approach, there may be problems with the lack of need for the service being created, as well as the level of development of digital skills. (For taxpayers who have access to the trial, they may be more advanced and therefore have no problems using the service when they access the trial).

At the development stage, various specialists can also be involved in the organization of events such as consultations. A similar experience can be observed in “France or Germany. In this case, on the one hand, it is possible to obtain practical recommendations that really work from the expert community (the process of developing and implementing the service affects not only the technical side of the issue, but also legal, financial, etc.). At the same time, specialists may not be aware of the needs of taxpayers in the development and improvement of new digital services, which is a disadvantage of this approach.”¹

The Austrian experience suggests solving these problems by using a platform that collects ideas from taxpayers about what new services they need and how they express their interaction with the tax authorities using them. It is also possible to formulate proposals for changes to existing digital services or the procedure for interacting with tax authorities within the framework of the platform (for example, to offer interaction via email, if such an opportunity was not previously provided). An analysis of taxpayer proposals within the framework of the Austrian platform showed that many projects deal with issues related to tax education within the official portal (various videos, articles, etc.). Such experience is useful because, on the one hand, it allows identifying problems of taxpayers in the field of interaction with tax authorities (in fact, this platform acts as a feedback loop, since taxpayers provide information about what needs to be improved and how they would like to do this), on the other hand, tax authorities have the opportunity to propose for discussion any tasks they would like to solve. The downside is that taxpayers, proposing their own ideas for solving problems of interest to them, as a rule, do not think them through to the end, but rather develop the technical side of the issue, as well as provide the tax authorities with a mechanism for its implementation. As a

¹ Tax Administration 2019 Comparative Information on OECD and other Advanced and Emerging Economies / OECD: <https://www.oecd.org/tax/administration/tax>.



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result, these approaches need to be combined in order to develop the most effective design of a digital service that takes into account the needs of taxpayers in their interaction with tax authorities. First, it is important to find out what taxpayers think about what problems in the tax sphere they are interested in solving and how they prefer to solve them, and then the opinions of experts about what technical solution to the problem should be developed and how it can be implemented. In world practice, in particular, in the documents of the Organization for Economic Cooperation and Development (OECD), which contain recommendations on the development and implementation of digital services, special attention is paid to the availability of taxpayer support within the framework of the services used. Developing a user-friendly design may not be enough, since in the process of providing the service, taxpayers may encounter various problems associated with its unstable operation, as well as the complexity of use. To solve such problems, the OECD recommendations suggest providing taxpayers with various opportunities for communication with tax authorities within the framework of the service. This may, for example, be a regular feedback form, in which the taxpayer receives an answer to a question sent to his e-mail, as well as a chat or a telephone call. The important point here is how taxpayer support should be organized within the framework of the services. It is clear that in modern conditions, maintaining communication with tax authorities is very expensive. Self-service capabilities have long existed in traditional interaction channels (menu items within phone calls). For example, the use of such technologies in tax administration activities in Canada began in the 2000s.² can be found at the beginning. Modern digital technologies further expand the possibilities of taxpayers to provide self-service (in this case, self-service means solving a problem without a human factor). Here, for example, we can cite the experience of Australia, where a virtual assistant is used to solve taxpayers' problems both within the framework of a conversation and within the framework of a telephone call. High-quality support work allows taxpayers to stay in a digital environment. Technical failures, as well as the inability to solve a problem due to incomplete work of the support service (for example, a virtual assistant incorrectly

² Increasing Taxpayers' Use of Self-service Channels / OECD: <https://www.oecd.org/tax/increasing-the-use-of-self-service-channels-by-taxpayers9789264223288-en.htm>



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answers a taxpayer's question and the tax officer does not give an answer) can ultimately lead to a refusal of digital use of services. In Australia, the problem is solved by having the ability to send a difficult question to a tax officer (this can be done both as part of a telephone call and as part of a conversation)³

In addition to providing feedback opportunities within the framework of work in the digital environment, monitoring the work of services can be carried out by tax authorities through surveys. In this case, the questionnaire usually includes questions related to the quality of work of a particular service and general questions about the quality of interaction in the digital environment. Digital services of tax authorities, as a rule, are located on one official portal. In this regard, it makes sense to conduct a survey among taxpayers about the work of services directly on the portal itself. An analysis of world practice shows that such surveys are usually located on the pages of the tax authorities' portals (for example, on the main page). Another interesting method of monitoring the quality of services used by the Dutch tax authorities is the analysis of keywords in social networks. Tax authorities use special programs to identify the main problems of taxpayers in the field of taxation⁴

This monitoring is necessary to identify existing problems (to identify areas for improving services, possible options for developing new services to eliminate existing problems), as well as to identify the main preferences of taxpayers in their interaction with tax authorities (it is necessary to have an idea of the level of demand for various services across channels of interaction between taxpayers and tax authorities). For example, some taxpayers prefer to communicate only through traditional channels, for example, by telephone (avoiding virtual assistants and relying on recorded answers to standard questions). It is important to understand why this is happening here. There may be objective reasons why taxpayers do not use digital services. These reasons are not related to the quality of the work of tax authorities. Such reasons may include limited regular access to the Internet, unstable Internet, lack of bank cards (the taxpayer cannot pay taxes online), lack of ability to

³ Tax Administration 2019 Comparative Information on OECD and other Advanced and Emerging Economies / OECD: <https://www.oecd.org/tax/administration/tax>.

⁴ Technologies for better Tax Administration / OECD: [https://www.nalog.ru/html/sites/www.new.nalog.ru/docs/international/oecd/Technologi 10.7256/2454-065X.2021.1.35283 Налоги и налогообложение, 2021 - 1 es%20 for % 20Better%20Tax%20Administration.pdf](https://www.nalog.ru/html/sites/www.new.nalog.ru/docs/international/oecd/Technologi%2010.7256/2454-065X.2021.1.35283%20Налоги%20и%20налогообложение,%202021-2021%20es%20for%20Better%20Tax%20Administration.pdf)



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interact in an online environment, etc. The preferences of taxpayers who often use the services of the online environment may also differ. For example, someone finds it more convenient to use mobile applications of tax authorities to solve their tasks, while someone uses services only within the framework of the tax authorities' portal (providing services through taxpayers' personal accounts on official portals is a common practice of tax authorities in different countries).

A new element in the modern world practice of tax authorities has become the use of tools to "push" taxpayers to the desired actions. Currently, it is important for tax authorities to ensure that taxpayers pay taxes in full, on time and voluntarily. Digital technologies have made it possible to create services that simplify interaction with tax authorities by helping taxpayers solve their problems in the tax sphere. For example, completed reporting forms may contain tips on how correctly they were filled out (whether the data entered in the fields is correct, whether the permissible limits have not been exceeded, etc.). The purpose of such simplification of relations is to reduce errors in filling out documents for tax authorities and to remove taxpayers from the shadow economy, which was very difficult in the previous process of interaction with tax authorities. Small and medium-sized businesses, as well as certain categories of individual taxpayers (for example, young people), may evade taxes due to the complexity of the procedures provided for by law.

Conclusions and suggestions

One of the problems of using fiscal instruments in providing services to taxpayers is the complexity of introducing and using the system of these instruments. This may require significant changes in the accounting system of enterprises and organizations and special tools. One of the main solutions for this is for enterprises and organizations to turn to experts in the field of fiscal instruments for advice and support in the implementation and support of the accounting system. It is also necessary to pay attention to the possibility of using electronic or web solutions that simplify the implementation process and reduce costs. The second problem is the need to regularly update and maintain fiscal instruments in accordance with changes in legislation and the requirements of tax authorities. This can be a time-consuming and resource-intensive process. As a solution, enterprises and organizations should



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regularly monitor changes in legislation related to fiscal instruments and update their systems accordingly.

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