



WAYS TO EXPAND THE TAX ADMINISTRATION BASE IN UZBEKISTAN BY INTRODUCING MODERN TECHNOLOGIES INTO TAX ADMINISTRATION

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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.

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

Introduction

The issue of improving tax administration and expanding the tax base in the Republic of Uzbekistan is one of the important directions of the country's economic policy. In recent years, significant work has been carried out to digitize tax processes, ensure transparency, and simplify relations with taxpayers by introducing modern information and communication technologies into the activities of state tax authorities.

The use of modern technologies creates the opportunity to fully identify objects of taxation, reduce the share of the shadow economy, and increase tax revenues. In particular, the efficiency of data exchange through the electronic invoice system, online cash registers, "Tax" mobile applications, and unified electronic tax platforms is increasing.



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The widespread introduction of digital technologies into tax administration not only simplifies the activities of tax authorities, but also plays an important role in improving the business environment, creating favorable conditions for entrepreneurs, and reducing the "shadow" sector of the economy. Therefore, studying ways to expand the tax base through the digitalization of tax administration in Uzbekistan is of urgent scientific and practical importance.

Tasks of expanding the tax administration base through the introduction of modern technologies into tax administration in Uzbekistan

Improving tax administration in the Republic of Uzbekistan, expanding the taxation base through its management based on modern technologies is one of the priority areas of state tax policy. In this area, the implementation of the following main tasks is relevant:

Full digitalization of tax processes - implementation of accounting, reporting, payment and control processes for all types of taxes through electronic systems.

Creation of a single digital information system - formation of a single electronic platform for data exchange between tax, customs, finance, statistics and banking systems. Online monitoring of taxpayers' activities - establishment of real-time control through a system of electronic invoices, online cash registers and electronic contracts. Introduction of artificial intelligence and data analytics - use of intelligent analysis systems for automatic identification of tax risks, detection of hidden activities and forecasting tax revenues. Creating convenient digital services for taxpayers - expanding the possibilities of submitting tax reports electronically, receiving remote advice and making payments. Increasing the digital competence of tax officials - equipping tax authorities with the skills to use modern technologies, organizing ongoing training programs. Ensuring cybersecurity - protecting tax databases, strengthening the system for reliable storage of taxpayers' personal data. The implementation of these tasks will serve to increase the efficiency of tax administration in Uzbekistan, expand the tax base, and sustainably ensure state budget revenues.

The goals and functions of expanding the tax base through the introduction of modern technologies into tax administration in Uzbekistan are explained as follows:



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Goal: The main goal of introducing modern information and communication technologies into tax administration in Uzbekistan is to increase tax revenues through digitization of the tax system, strengthen tax discipline, reduce the shadow economy, and create a convenient, transparent, and efficient environment for taxpayers.

This goal includes the following areas:

automation of tax administration processes;

establishment of open and efficient information exchange between taxpayers and state bodies;

ensuring the accuracy, reliability, and transparency of tax data;

increasing budget revenues by expanding the tax base.

Functions:

Control function - ensuring full coverage of tax objects through electronic systems, identifying hidden activities, and ensuring timely payment of taxes. Information and analytical function - collection, analysis and use of data on taxpayers' activities in making management decisions. Service function - facilitating taxpayers' work by providing them with interactive services (reporting, payment, consultation) online. Integration function - integration of the tax system with other state information systems (customs, statistics, banking, justice), formation of a single database. Prevention function - prevention of tax legislation violations, informing taxpayers and increasing tax culture. Innovative management function - scientific formulation of tax policy using technologies such as artificial intelligence, "Big Data", blockchain. As a result, the tax administration system formed on the basis of modern technologies serves to strengthen the economic stability of Uzbekistan, expand the tax base and deepen the digital transformation in public administration.

Problems in introducing modern technologies into tax administration in Uzbekistan. Incomplete formation of technological infrastructure.

In some regions, the low quality of the Internet network and insufficient technical equipment limit the full use of electronic tax systems.



Low level of integration between information systems.

Databases of tax, customs, banking, statistics and other government agencies are not fully integrated with each other. As a result, the possibility of automatic exchange of information about taxpayers is limited.

Insufficient qualification of personnel.

Tax officials and some taxpayers do not fully possess the skills to work with digital technologies, which hinders the effective operation of new systems.

Cybersecurity problems.

Confidentiality and protection of information in tax systems are always at risk.

Cyberattacks or data leaks can have a negative impact on the tax database.

Insufficient improvement of the legal framework.

Some regulatory and legal documents on the use of digital technologies in the tax system are outdated or not fully aligned with current requirements.

Weakness of the technical service and technical support system.

Mechanisms for the prompt elimination of technical failures in the operation of electronic platforms have not been sufficiently established.

Low digital literacy among entrepreneurs.

Many small entrepreneurs have difficulty using electronic systems, which leads to errors and delays in tax administration processes.

Measures to be taken to expand the tax administration base in Uzbekistan.

Fully digitize tax administration processes.

It is necessary to reduce the human factor, eliminate the risk of errors and corruption by fully converting tax reports, payments, settlements and control systems into electronic form.

Create a single integrated tax information system. Connecting the databases of tax, customs, banking, statistics, justice and other agencies through a single electronic platform will allow identifying and expanding the tax base.

Introduce artificial intelligence and big data technologies. It is necessary to establish a tax risk management system for early detection of hidden economic activities through automatic analysis of taxpayers' activities and transactions.



Increase digital literacy. It is necessary to organize regular training programs, trainings and online courses on the use of modern technologies for tax officials and entrepreneurs.

Strengthening cybersecurity. It is important to ensure the protection of tax data and introduce national cybersecurity standards that protect databases.

Improving the legal and regulatory framework. It is necessary to develop and implement new laws and regulations regulating taxation processes based on digital technologies.

Expanding convenient digital services for taxpayers. It is necessary to simplify all tax-related operations through mobile applications, personal accounts and online payment systems, and to introduce services for users based on the “single window” principle.

Strengthening the technical infrastructure of regional tax systems. It is especially necessary to provide tax departments in remote areas with high-speed Internet and modern technical equipment.

Conclusions and suggestions

Based on the above analysis, it can be noted that the process of introducing modern information and communication technologies into the tax administration in Uzbekistan is an important factor in expanding the tax base, strengthening tax discipline, and simplifying the taxation system. Electronic platforms, online cash systems, interactive services for taxpayers, and the improvement of the data exchange system allow not only to increase the transparency of tax administration, but also to effectively manage the activities of tax authorities.

On this basis, the following proposals can be put forward:

Tax data management in an integrated system - linking the databases of all state agencies through a single digital platform, ensuring the accuracy and speed of information about taxpayers.

Introduction of artificial intelligence and data analysis technologies - allows for automatic monitoring of taxpayer activities, early detection of dangerous (suspicious) transactions.



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Expanding digital services for taxpayers - moving tax reporting, payment and consultation processes to a fully online format.

Increasing digital literacy - establishing regular training programs for tax officials and entrepreneurs on the use of digital technologies.

Ensuring security and confidentiality - strengthening the cybersecurity infrastructure that protects taxpayer data.

As a result, the tax administration system being formed on the basis of modern technologies will contribute to the sustainable development of the economy of Uzbekistan, increase tax revenues and further improve the business environment.

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