



THE PERSPECTIVE OF IMPROVEMENT OF LEGAL MECHANISMS OF EXTENDING INFORMATION-COMMUNICATION TECHNOLOGY IN TAX ADMINISTRATION

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***Annotation:** this article studies the theoretical and practical aspects of the use of information technology in improving the legal mechanisms of tax administration. Proposals are given on further improvement of electronic document circulation between the bodies and organizations that provide information on the occurrence of taxpayers' obligations.*

***Key words:** tax system, tax burden, types of taxes, tax reform, tax concept, tax administration, tax and mandatory payments.*

***Аннотация:** мазкур мақолада солиқ маъмуриятчилигининг ҳуқуқий механизмларини такомиллаштиришида ахборот-коммуникация технологияларидан фойдаланишнинг назарий-амалий жиҳатлари тадқиқ этилган. Солиқ органлари ва солиқ тўловчиларнинг мажбуриятлари юзага келганлиги тўғрисида ахборот тақдим этадиган органлар ва ташиқлотлар ўртасида электрон ҳужжат алмашинувини янада такомиллаштириши бўйича таклифлар берилган.*

***Калит сўзлар:** солиқ тизими, солиқ юки, солиқ ислоҳоти, солиқ концепцияси, солиқ маъмуриятчилиги, солиқ тўлови, мажбурий тўловлар.*

***Аннотация:** в этой статье исследованы теоретико-практические аспекты использования информационных технологий при совершенствовании правовых механизмов налогового администрирования.*

Даны предложения по дальнейшему совершенствованию электронного документооборота между органами и организациями, представляющими информацию о возникновении обязательств налогоплательщиков.

***Ключевые слова:** налоговая система, налоговая нагрузка, виды налогов, налоговая реформа, налоговая концепция, налоговая администрация, налоговые и обязательные платежи.*

After independence, Uzbekistan strives to pursue its independent tax policy, formulate its tax system, and perfect it. Taxes are a major part of the state budget, but its role in the development of the country's economy is very important.

Today, many tax reforms are being carried out. In particular, it is impossible to ignore reforms in tax legislation, improvement of tax administration. The tax legislation system plays a crucial role in the development of the Republic of Uzbekistan and its development in every field.

The President of Uzbekistan, Sh.M.Mirziyoev, said: The main idea of the new tax concept, starting from 2019, is to reduce the tax burden and apply a simple and stable taxation system. It will help to improve the competitiveness of the economy, create a favorable environment for entrepreneurs and investors [1].

In accordance with the Decree of the President of the Republic of Uzbekistan № PF-4947 "On the Strategy for the Republic of Uzbekistan" [2] dated February 7, 2017, the Strategy for Action in five priority areas of development of the Republic of Uzbekistan for 2017–2021 has been approved. The strategy of these actions was identified as the most important task in the priority areas of economic development and liberalization, to reduce the tax burden and simplify the taxation system, improve tax administration, and increase the incentives.

In addition, the State Program on the implementation of the strategy of Action in the five priorities of development of the Republic of Uzbekistan in 2017–2021 approved by the Decree, aims to improve the quality and effectiveness of tax administration and improve taxation in support of entrepreneurship

development. The development of proposals, which envisages the following, has been identified as an important task:

1. To prepare proposals for critical study and analysis of tax legislation, elimination of excessive and complicated norms of law enforcement, simplifying the taxation process, unification of taxes and other mandatory payments received from a single base, and ensuring stability of tax legislation;

2. Reconsidering the tax burden including the size of the fixed tax levied on individual entrepreneurs, including the location (for example, remote and inaccessible);

Preparation of proposals on consistent reduction of tax burden on large enterprises. In addition, the Decree of the President of the Republic of Uzbekistan PF – 5468 dated June 29, 2018 “On the Concept of Improvement of the Tax Policy of the Republic of Uzbekistan” [3], adopted with the aim of promoting economic development, improving the business environment and investment attractiveness, increasing the population and reducing the tax burden on business, done.

The Decree [4] of the President of the Republic of Uzbekistan of January 17, 2019 “On the State Program on Implementation of the Strategy of Action for the Development of the Republic of Uzbekistan in 2017–2021” was approved in the year of Active Investment and Social development (hereafter referred to as the “State Program”). The paragraphs 59-60 of the present State Program is based on the direct Taxation and Tax Code. It is important for the development of corporate governance.

In this State Program, the State Tax Committee and the Ministry of Finance have been implementing effective tax administration for 2019, with measures to ensure fiscal sustainability taking into account the reduction of tax rates or the cancellation of certain taxes as well as to approve the program of measures were taken. Taking into account the priorities of the Strategy for Action in the five priority areas of development of the Republic of Uzbekistan in 2017–2021, the introduction of modern information and communication technologies into the activities of state tax authorities, improving the quality of interactive public services and improving the legal framework for the further development of information technology. There fore, it is possible to say that the necessity of deep scientifically – practical study of the issue of expansion of the use modern information – communication technologies in tax administration and further improvement of this system.

The main objective of the public service, rendered by ICT in tax authorities, is to provide timely interactive government services on information technologies including reduction of economic costs, transparency of tax authority’s activity. At present, the software products are being developed and put into practice to improve the tax administration introduce paper less document flows and improve the effectiveness of tax authorities.

In our country, special attention is paid to timely repayment of taxes changes in tax legislation, increase of their tax legal knowledge, electronic payments and excessive expenditures. Therefore, introduction of advanced information and communication technologies in the system of tax authorities plays an important role in increasing the effectiveness of information and analytical work on prevention, identification and elimination of tax infringements. One of the most important areas of improving the system of tax administration of the Republic of Uzbekistan by the Decree of the President of the Republic of Uzbekistan dated June 26, 2018 “On Measures to Improve the Activities of State Tax Service Bodies”, PQ–3802, was used for pre-inspections and remote control and analytical work on further strengthening the introduction of modern, advanced information and communication technologies, ensuring complete collection and processing of data.

One of the main tasks of the State Tax Committee is shown in paragraph 8 of “On further improvement of the legal regulation of activities of the STS bodies” 677 [5] of the Regulations on the State Tax Committee of the Republic of Uzbekistan confirmed by the Resolution of the President of the Republic of Uzbekistan dated August 1, 2017 “On measures to further improve the activities of the STS bodies”, the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated August 1, 2017 that is to ensure timely and reliable accounting of taxpayers and taxable items, to improve their full coverage of their tax administration processes with the introduction of modern information and communication technologies and advanced automated analysis methods.

In addition, the resolution approved the program of measures to strengthen the material and technical base of the bodies of state tax service for 2017–2021.

According to the program of these measures, in order to improve information systems and information resources in 2018-2021 it is planned to create. 10 software products and 34 automated information systems [6]. According to the Law of the Republic of Uzbekistan from June 13, 2017 “About modification and additions in some acts of the Republic of Uzbekistan and also some the legal

acts in force” [7]. The tax Code of the Republic of Uzbekistan, approved by the Act of 25 December 2007, includes the new Article 221 (the concept of taxpayer’s personal cabinet).

According to this article, the taxpayer’s personal cabinet is placed on the official web-site of the State Tax Committee of the Republic of Uzbekistan, which is the information resource of taxpayers and tax authorities providing electronically the interaction with the rights and obligations envisaged by tax legislation was determined. Based on this provision, the legal basis for the transition to electronic form of electronic communication between taxpayers and tax authorities, related to the realization of the rights and obligations envisaged by the tax legislation.

The regulation on Tax payer’s use from Personal Cabinet (registry number 2926, September 5, 2017) was approved in accordance with the Article 22¹ of the Tax Code of the Republic of Uzbekistan and the Presidential Decree of the Republic of Uzbekistan PF-5116 “On measures to radically improve the tax administration, increasing the collection of taxes and other obligatory payments” dated July 18, 2017 and by the Decree of the State Tax Committee of the Republic of Uzbekistan №41 dated August 15, 2017.

This Provision establishes the procedure for the formation and use of the taxpayer’s and the tax authorities, through the taxpayer’s personal cabinet.

The taxpayer’s personal cabinet is formed in the automatic mode on the official website of the Republic of Uzbekistan within three working days from the date of registration of taxpayers as taxpayer in the State tax authority. The taxpayer’s personal cabinet is formed separately for categories of taxpayers (individuals, individual entrepreneurs, legal entities). A taxpayer can have only one personalized item. Regardless of the place where the taxpayer is registered, his relationships with the tax authorities are carried out through a single cabinet. Activation or suspension of the taxpayer’s personal cabinet is voluntary carried out by the taxpayer [8].

In accordance with paragraph of this Regulation, a taxpayer has the right:

- a) Application on realization (refusal to implement) relationships with tax authorities in the personal cabinet;
- b) Documents, provided by the Tax Code of the Republic of Uzbekistan, sent by the Cabinet of Ministers to the State Tax Service;
- c) Send other documents (data including to tax authorities).

The list of tax electronic documents submitted by the taxpayers to the agencies of the state tax service through their personal cabinet will be posted on the official website of the State Tax Committee of the Republic of Uzbekistan. Current technologies create new opportunities for the population, small business and private entrepreneurship, as well as increase the speed of information sharing and dissemination. This enhances the effectiveness of fiscal agencies’ performance.

In order to improve tax administration, accelerate the development of business entities, many reforms and measures are being implemented in our country. The adoption of the necessary laws and regulations, including tax incentives in taxation, the simplified taxation system, and the lowering of the tax rates have yielded good results.

The role of information and communication technologies in the further improvement of tax administration is immense. Therefore, information and communication technologies are one of the main tools for strengthening and improving the interaction of taxpayers with tax authorities. The further functioning of tax authorities is impossible with tax authorities.

The further functioning of tax authorities is impossible without modern information and communication technologies. Thus, the introduction of advanced technology – based interactive services in the field creates even greater opportunities for business entities.

There fore, the following suggestions and recommendations will be made in order to further improve the legal mechanisms for the expansion of information – communication technologies in tax administration, taking into account the country, deepening the processes of liberalization of the economy:

Article 84 of the Tax Code of the Republic of the Uzbekistan lists twelve bodies and organizations providing information on the taxpayer’s obligations and their responsibilities. However, the order of submission of information on the taxpayer’s obligations has been established by the State Tax Committee of the Republic of Uzbekistan in consultation with the Authorized Body, but only one Central Securities Depository, on shares transactions registered by itself and its investment intermediaries the Regulation on the procedure for submission of information to the State Tax Committee of the Republic of Uzbekistan.

In our opinion, all agencies and organization that provide information on the taxpayer's obligations have been established to provide information to tax authorities.

The Internet has also not yet confirmed the procedure of the State Tax Service, while providing access to information on domain administrators through provision of software for connecting to the appropriate database of the domain name system of the national segment of the global information network. In our opinion, a regulation should be developed that provides access to information. It is desirable to introduce into the legislation the norms on further improvement of electronic document flow between agencies and organizations providing information on the obligations of tax authorities and taxpayers, and the possibility of using these documents as evidence in case of tax disputes.

At the same time, it is necessary to introduce the financial responsibility for violation of the order of submission of information on taxpayers' obligations.

It should be noted that there is still a lot of work to be done to implement a modern and convenient new approach based on current requirements. The reason for this is that all taxpayers still do not have full information and understanding. There for, seminars and round tables on. Interactive services for taxpayers" with the participation of the heads and accountants of the respective enterprises and organizations are held regularly, where it is expedient to carry out explanatory work in the places where the tax authorities presented reports in the form of paperwork and inadequate skills.

This Provision establishes the procedure for the formation and use of the taxpayer's personal cabinet and the relationship between the taxpayer and the tax authorities, through the taxpayer's personal cabinet. Expansion of legal awareness campaigns, dissemination of explanatory work among young entrepreneurship entities, which started their activity in the wider population, on the essence of the judicial – legal, tax reforms and legislation of the country, seminars organized by tax authorities, raising their awareness of the ongoing reforms and innovations, by involving tax consultants and auditors in round tables in the sphere of services, to promote the wider use and when misunderstandings arise ask the information and counseling centers tax authorities or the State Tax Committee for introduction to the procedure are recommended.

In conclusion, it can be said that tax administration is aimed at implementing projects and measures for enhancing the use of modern information and communication technologies, including automation of activities of state tax authorities that improve the efficiency and quality of their functions, improve corporate and local tax systems and modernization, interactive public services rendered by state tax authorities to businesses and population expanding the list and improving the quality, increasing the scope of work aimed at raising awareness of state tax servants, business entities and population on information technologies.

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