

## ISSUES OF IMPROVING THE ELECTRONIC TAX SYSTEM IN UZBEKISTAN

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### Abstract

This article is devoted to the study of issues of improving and implementing the electronic tax system in Uzbekistan, as well as the development and improvement of electronic services for tax authorities and taxpayers. The article provides information about tax services, assessing their reliability, as well as online services for monitoring cash register equipment. In addition, further prospects for electronic tax services and the implementation of smart tax services were considered.

**Keywords:** Electronic tax system, informatization, laws, software products, automated tax inspector workstation (SIAIZH-5), land fund owned by taxpayers (STEEF), formation of databases in the tax system, cash register equipment, monitoring, electronic services.

### Introduction

In order to widely introduce information systems and technologies in the economy, science, education and other fields, the Law of the Republic of Uzbekistan "On Informatization" dated December 11, 2003, "On Electronic Digital Signature", "On Electronic Commerce" dated April 29, 2004, "Electronic Document" On December 16, 2005 "On Electronic Payments" and on December 9, 2015 "On Electronic Government" were adopted.

These laws are directly related to the tax system, and their implementation has become the need of the hour. In this regard, for the first time, the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 388 of August 3, 1993 "On the creation of a unified computer system for data processing in the tax offices of the Republic of Uzbekistan" was adopted, and in order to implement it, 3 steps<sup>1</sup>:

State Tax Committee;

State Tax Administration;

DSQ (Uniform Computer System of Data Processing) consisting of state tax inspectorates has been developed and put into practice.

Decree of the Cabinet of Ministers of the Republic of Uzbekistan dated March 11, 1997 "On the system of issuing and applying identification numbers to taxpayers in the Republic of Uzbekistan"

According to the decision No. 130 and the order No. 78 of the Chairman of the State Security Council dated March 25, 1997, the procedures for entering the registered data into the

<sup>1</sup> Decree of the Cabinet of Ministers of the Republic of Uzbekistan dated August 3, 1993 "On the creation of a unified computer system for data processing in the tax authorities of the Republic of Uzbekistan" Decision No. 388.



computer, issuing and canceling the identification number were determined, and this in turn led to the creation of the electronic database of taxpayers of the Republic.

SIAIJ-5 software based on WEB technologies, relying on the database of the new modern ORACLE platform, in order to ensure the fulfillment of the tasks specified in the decision PQ-1257 of the First President of the Republic of Uzbekistan dated January 8, 2010 "On measures to further modernize the tax authorities system of the Republic" product is developed.

In accordance with the Regulation approved by the order of the State Tax Committee No. 226 dated July 12, 2015, based on the expected results of the term "information processing", expansion of the tax base, identification of additional tax objects, tax evasion, tax evasion, tax evasion, etc. tools that perform additional resource detection tasks are defined as "Software". It was determined that software tools that serve to create a database, register, keep records of taxpayers and tax objects, prepare statistical data, and automate the work process will be called "Automated information system".

The inventory of the information systems put into practice by the "Working group coordinating the use of software products in the State tax service bodies" established by the order of the State Tax Committee No. 117 of April 18, 2015 was carried out. Information on 10 software products currently in use by the State Tax Committee

4 of the systems have the ability to expand the tax base, identify additional tax objects, tax evasion, hide taxes, tax evasion, and identify additional sources, and the remaining 6 are automated information that serves to create a database, register, and prepare statistical data. systems are available.

There are 35 more automated information systems in the tax authorities and they are used for the purpose of preparing statistical data.

The list of 10 software products and 35 automated information systems of a total of 45 information systems was approved by Order No. 226 of the State Tax Committee dated July 12, 2015.

In addition, the Coliq Committee calls for the cooperation of law-abiding citizens. Now individuals and legal entities can send messages to the tax authorities about tax violations. For this, an important tool of public control in the fight against the hidden economy - the information system "Tax partner" ("Tax partner") was developed.

Circumstances after "Tax Partner" informs through the special information system about cases of tax violations detected by individuals through the special program:<sup>2</sup>

- determination of a one-time monetary reward for informing the tax authorities about cases of tax violations detected through the software product in the amount of twenty percent of the fines for tax violations provided for in the first part of Article 221 of the Tax Code of the Republic of Uzbekistan;
- prices are artificially increased or decreased depending on the form of payment by cash funds or plastic cards to buyers, business activities are carried out without state registration, fake markings are used or there are no markings on products that require digital marking through means of identification, as well as sales and service provision It is established to pay a one-

<sup>2</sup> Resolution No. 255 of the Cabinet of Ministers of the Republic of Uzbekistan dated May 12, 2022 "On additional measures to increase the effectiveness of public control in the field of trade and services".



time monetary reward to individuals for informing the tax authorities about other cases of violation of the rules.

Also, from January 1, 2022, for business entities engaged in the retail sale of digitally marked products, online cash registers and special devices connected to the virtual cash register, which ensure the correct reading and identification of barcodes and digital marking codes (2D scanners, data collection terminals or other types of special devices) that the requirement for mandatory use has been established and that the amounts of profit tax or turnover tax or income tax from individuals paid by individual entrepreneurs, calculated and payable to business entities by January 1, 2023, must be checked online by the cash register machine and each of the special devices the right to reduce the amount of costs associated with the purchase, but not more than 4 times the amount of the basic calculation for one device.

Based on the above, the issues of improving the electronic tax system in Uzbekistan, that is, in order to further improve the operation of software products, are as follows:

- making additions to the use of software products established in tax offices, having studied the world experience;
- it is proposed to make corrections to the software products by making corrections to the additional technical assignment regarding software product defects.

### References

1. Tax Code of the Republic of Uzbekistan. Official publication. - T.: "Adolat", 2023.-473p.
2. Decree of the Cabinet of Ministers of the Republic of Uzbekistan dated August 3, 1993 "On the creation of a unified computer system for data processing in the tax authorities of the Republic of Uzbekistan" Decision No. 388.
3. Resolution No. 255 of the Cabinet of Ministers of the Republic of Uzbekistan dated May 12, 2022 "On additional measures to increase the effectiveness of public control in the field of trade and services".

