

## THE ROLE AND IMPORTANCE OF ICT IN THE DEVELOPMENT OF THE TAX SYSTEM

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**Annotation.** In this article, it is described the actual problems of using information and communication technologies in improving tax administration, discussed the factors that cause them, and made suggestions to eliminate these problems.

**Key words:** information and communication technologies, digital economy, tax administration, control programs, tax risk analysis system, regulatory analysis.

The development of digitalization in the field of tax administration will have a positive impact on the efficiency of tax control and will reduce the number of direct tax audits at the enterprise, and taxpayers will determine the amount of all taxes that they must pay, i.e. tax liabilities, and create incentives to encourage timely payment of taxes.

Taxes and taxation issues have always been at the center of public attention in any country, but not everyone who expresses different opinions about taxes understands their economic and social content, essence and purpose. The question of a correct understanding of its essence is connected with the understanding that the tax is not only an economic, but also a legal, social, philosophical concept.

In a society where taxes make up a large part of the income of the state and local governments, their correct, complete and timely collection allows timely fulfillment of other tasks of the state. Because of this, governments are always looking for, testing, and implementing the most advanced ways to do their job efficiently, easily, and at low cost. In the current age of information technology, these methods are undoubtedly associated with the introduction of digital technologies and their development.

The digitalization of tax administration, on the one hand, reduces government costs associated with tax collection and provides a direct link between taxpayers and the budget, and on the other hand, saves taxpayers time and money, relieving them of the hassle associated with paying taxes.

To this end, in recent years, based on the experience of foreign countries, several electronic systems have been introduced into the tax system:

- tax risk analysis system, which allows segmenting taxpayers by the level of risk of non-fulfillment of tax obligations;
- system of electronic filing of tax reporting through the personal account of the taxpayer;
- system of electronic registration of taxpayers and their accounts;
- special system of registration of VAT payers;
- electronic invoices, where identification codes of goods and services are entered, as well as a system for providing information on the VAT tax deduction coefficient;
- System of registration and scanning of signs of special control based on QR codes;
- information system of online cash registers and online terminals;

- Electronic service E-Ijara (ijara.soliq.uz), intended for registration of real estate lease agreements;
- Information system "E-Aktiv" (E-ombor, virtual warehouse) for accounting of fixed assets, intangible assets and material resources, analysis of the receipt and balance of goods, operational accounting and tracking [5].

So, have these systems helped increase tax revenue and reduce taxpayer problems? On the one hand, the answer to this question is yes, but on the other hand, on the contrary, it has created a lot of confusion and other problems, and it would not be an exaggeration to say that these problems will not be solved until the entire economy and all industries related to her, fully digitized. Since the sphere of taxes and taxation is closely connected with all sectors of the economy and all structures of the state, the introduction and development of digital technologies alone in tax administration is not enough to improve the sphere.

On the one hand, the digital technologies introduced today provide a number of conveniences for taxpayers who are well-versed in their work, organized, modern and conscientious, but create additional problems for taxpayers who are poorly proficient in information technology, do not have access to the Internet or live in areas with poor communication quality, and for some unscrupulous taxpayers it opens up new ways to evade taxes.

Of course, digitalization promises great success in the long term, but the path to the finish line is difficult and not without losses, that is, there are many problems that arise in the short term. In particular:

1. Other sectors and areas directly related to taxation have not yet been fully digitalized, and a perfect digital system has not been introduced to ensure the exchange of information between all sectors of the country's economy.
2. Software products are developed based on templates taken from other countries, are not regularly updated and modified to take into account local features and timely changes, and there is a lack of highly qualified IT specialists.
3. Some taxpayers lack computer literacy, and in remote areas there are still problems with the Internet and even electricity.

One of the most important steps in improving the taxation system is the complete digitalization of other industries and sectors directly related to the taxation system, and the introduction of a perfect digital system that ensures the exchange of information between all sectors of the country's economy. Blockchain technology will help with this, which can open up huge opportunities in tax administration. With it, you can ensure the transparency of all tax transactions, confirm transactions in real time, as well as automate and simplify the taxation of these trade transactions, in particular, the calculation of value added tax (VAT) and other trade taxes. This means that the cost of preparing a tax report is reduced.

"According to the observations of the tax authorities of a number of countries, it has been established that the current procedure for the relationship of income and their sources in the framework of the interaction of the parent company and its subsidiaries in other countries helps transnational companies hide their income. In such cases, the blockchain can become an additional tool in the fight against tax evasion, providing real-time access to information about intra-group transactions.

The interconnection of all sectors of the economy with the help of blockchain technology allows transparent monitoring of the turnover of all available resources in the country, which contributes to the elimination of tax evasion and the timely and complete collection of tax payments.

The fact that software products used in tax administration create a number of problems for taxpayers is at the same time a major obstacle to increasing tax revenues.

Naturally, new programs, such as E-Aktiv or Tahlil-tahluka, launched in test mode and not yet implemented in a specific system, still cause many problems on the ground and complicate the work of accountants and entrepreneurs, since these programs cannot generate information on their own and provide convenience to an accountant or taxpayer, it is necessary to regularly analyze their work, constantly eliminate their shortcomings and correct errors. In today's age of information technology, given that technologies are developing day by day, and how many innovations enter our lives every day, it is necessary to constantly improve these programs. Therefore, in order to fix these problems in a short time, IT professionals who are masters of their craft will have to work on these programs constantly and tirelessly. Given the shortage of such specialists in our country, we must focus on training these specialists and attracting them to the taxation system, hoping for a long-term perspective.

The awareness of taxpayers about digital technologies is also one of the most important issues of digitalization of tax administration. To implement contactless payment of taxes using digital programs, it is first necessary to increase the digital literacy of all citizens. In addition, it is impossible to achieve the desired result in the field of digitalization if the Internet does not cover everything, even the most remote areas, and uninterrupted power supply is not ensured. Therefore, first of all, it is necessary to pay special attention to improving the computer literacy of the population and providing rural areas with a high-quality Internet network and uninterrupted power supply.

In conclusion, we can say that the more important the full digitalization of tax administration is in ensuring the transparency of the country's economy, the more important it is to provide all participants in this process with the necessary tools to achieve this goal: to fully establish a digital information exchange system that links industries, to constantly improve software products, to ensure full participation population in digitalization and ensure uninterrupted internet and electricity.

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