USING THE EXPERIENCE OF DEVELOPED COUNTRIES IN THE TAXATION SYSTEM IN THE CONDITIONS OF DIGITAL ECONOMY

Oymatova Gulinur Mirjamolovna
Master of the SST-5 group of Tashkent Financial Institute
1989gulinur1989@gmail.com

ANNOTATION

In this article, it is described the benefits of using artificial intelligence and digital technologies in improving the sphere of taxation and the work carried out in this regard in the country, studies the experience of developed countries and makes proposals for adapting them to local conditions and applying them in practice.

Key words: *artificial intelligence, digital technologies, taxation, blockchain, risk-analysis program.*

In the current digital age, artificial intelligence has already become an integral part of our lives. In whatever area we look, we see that technology is now performing tasks that humans performed a few years ago, and even tasks that were difficult for humanity.

Today, it is not news that artificial intelligence is also being used in the tax field as a tool that helps to accurately, efficiently and quickly work with large amounts of data. In our country, much attention is also paid to the use of digital technologies in the tax system. A clear confirmation of this is the resolution of the President of the Republic of Uzbekistan dated February 17, 2021 No. RP-4996 “On measures to create conditions for the accelerated introduction of artificial intelligence technologies”. This resolution indicates the use of artificial intelligence in the analysis of tax revenues of legal entities, identifying differences in tax payments in the field of taxation [2].

In tax administration, the use of various electronic data, cloud and computer systems has been established as effective tools for tax control and is widely used. These include E-Ijara, E-Aktiv, risk analysis program, online cash registers and information

systems of online terminals. To increase the efficiency of tax collection, blockchains, bots and various platforms are being actively introduced and improved. For example, the tax_partner_bot chatbot, which answers the most frequently asked questions in the taxpayer's personal account, launched by the State Tax Committee, acts as a smart assistant advising clients on tax issues.

In the field of tax control, AI-based risk analysis software (software "Tahlil-Talika") helps the tax authorities identify and investigate cases of high risk of tax evasion, and also plays an important role in effectively eliminating problems related to tax evasion taxes. However, it should be noted that this program is still not free from some shortcomings, and for its correct and trouble-free operation, it will still need a long time to refine and fill its base.

Automation of the relationship between tax authorities and taxpayers based on artificial intelligence algorithms in the field of taxation, on the one hand, greatly contributes to improving the efficiency of tax authorities, reducing transaction costs and a number of administrative costs, and on the other hand, also relieves taxpayers from a number of problems associated with the payment of taxes, giving them the opportunity to save time and money [4].

Covering the field with artificial intelligence is certainly not a revolutionary task, because this field is closely connected with all other structures of the state, all aspects of the economy and citizens, and it cannot be achieved without the full digitalization of the economy. Therefore, it makes step-by-step and systematic improvement a necessary condition, and studying foreign experience is useful in order to gain time.

Many developed countries, such as the USA, Great Britain, France, Germany, Japan and Korea, have already implemented many successful projects on the use of smart programs and continue to actively work on their further improvement [5].

For example, Salesforce, one of the leaders in business process software development in the United States, created a neural network in 2020 designed to develop and test an ideal tax system in a simulated environment. Called the AI Economist, the system will help identify opportunities to reduce tax inequalities, increase productivity

and increase tax efficiency. These AI algorithms were 16% more efficient than other systems developed by the researchers and were also shown to be superior to the current US tax system [3].

Most tax systems use either progressive (those who earn more, pay more) or regressive (those who earn more, pay less) taxes. And the option proposed by the AI Economist combines both approaches. A progressive tax is applied to the rich and very poor, while a regressive tax is applied to the middle class. As a result, the gap between the rich and the poor will shrink.

In fact, income inequality is one of the most difficult economic problems, and one of the most effective ways to solve it is taxation: the state takes part of the money earned by people and businesses and redistributes it directly – through benefits or indirectly – by paying for public projects. Higher taxes can help increase economic equity, but too high a tax rate also discourages people from working and forces them to look for ways to avoid paying taxes.

Finding the balance point is not easy. Economists usually rely on assumptions that are difficult to justify. It is difficult to predict the economic behavior of people, especially in the absence of the necessary statistics. This is where artificial intelligence comes to the rescue.

An important advantage of the AI Economist is that by changing its parameters, you can find out suitable solutions for different situations, for example, by simulating the conditions of a pandemic, you can develop tax programs appropriate for this situation.

The conclusions made by the neural network are based on several million years of artificially elapsed time in a simulated environment, but it is premature to use the conclusions made in a real tax system, because the simulated environment is simpler, and the sequence of development in human behavior is unpredictable, and in this respect it is unstable and chaotic. Nevertheless, this case shows that artificial intelligence algorithms open up great opportunities in this area and can be partially used by the state.

Such technologies can be a very useful solution, both from an economic and social point of view, in the current era, when determining the optimal tax rate for types of taxes is one of the most pressing issues for the state. But in order for such solutions to work effectively, we must thoroughly study them and adapt them to our economic, social and demographic characteristics. To do this, we need specialists with strong knowledge in both programming and taxation.

REFERENCES

1. *O‘zbekiston Respublikasining Soliq kodeksi. 2019-yil 30-dekabr*
2. *O‘zbekiston Respublikasi Prezidentining 2021-yil 17-fevraldagi “Sun’iy intellekt texnologiyalarini jadal joriy etish uchun shart-sharoitlar yaratish chora-tadbirlari to‘g‘risida”gi PQ-4996-son qarori*
3. *Соснило А.И. Атлас искусственного интеллекта для бизнеса и власти: Учебное пособие. – Санкт-Петербург: Университет ИТМО, 2022. – 98 с.*
4. *Огородникова И.И. Цифровая трансформация налогового контроля: эволюция и тенденции // Вестник Томского государственного университета. Экономика. 2019. № 46. С. 152-162.*
5. *Ширинова О.А. Зарубежный опыт внедрения цифровых технологий в деятелность налоговых органов. Вестник Академии знаний 2020 №39(4). С. 447-450*