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THEORETICAL AND CONCEPTUAL FOUNDATIONS FOR ENSURING EFFECTIVE TAX ADMINISTRATION IN THE CONDITIONS OF A DIGITAL ECONOMY

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Abstract: In this article, the concept of taxation in the context of the digital economy and its essence. Tax system in the state budget. The role and relevance of the digital economy. Types of taxes and the reforms and changes that are currently being introduced into it. Let's get acquainted with the transfer of the tax payment system to remote online viewing, as well as the processes of the negative and positive aspects of this process.

Keywords: Tax, tax system, electronic key to the digital economy, types of taxes, budget, state budget

Introduction

On July 10, 2019, President of the Republic of Uzbekistan Shavkat Mirziyoyev adopted the resolution "on additional measures to improve tax administration". This in turn leads to the fact that a lot of attention is paid to the tax system in our country, and this tax will be an important factor in bringing the system to a new invasion. The tax refers to the type of payments that are collected by state bodies from organizations and individuals in order to ensure the activities of state or local government. The digitization of the industry, including the gradual modernization of the Data Processing Center, in turn, gave taxpayers the opportunity to register, choose the tax regime, monitor their relationship with the budget online, form and submit reports, electronically fulfill tax obligations from anywhere in the world through their personal cabinet.

Literature analysis. Currently, the concept of the "tax mechanism for the distribution of value added" in the practice of our country solik is extremely controversial in the economic literature. The main reason for this is that this phrase is derived from foreign experience and research, the translation of which has not always been anic. Our scientists and practitioners, who make a worthy contribution to the development of the national tax system and taxation practices of our country, are also in a hurry. For Example, I.Zavalishina, in her manual "taxes: theory and practice", states that VAT is placed on top of the product without adding to the sale price and paid by the buyer, which does not affect the costs and profitability of timely production; the object of tax totality states that the determination of the product at a single tax rate during the entire production process prevents the accumulation of the tax amount at the final stage of product sales and prevents repeated accrual in the taxation process; VAT also performs the function of integration using the maintenance of a single tax policy of all types of states. T. S. Malikov believes that because VAT is considered a consumption tax, its ideal base, i.e. total final consumption costs, are stable for some time during business cycles, implying that the VAT base is also stable. O. In practice, olimzhonov dwell on his research on the fact that VAT revenues are sometimes calculated much more impressively in relation to

GDP or final consumption [6]. A. Djurayev is usually a turnover on the realization of the VAT object, and from the existing approaches to calculating the tax base (type of value added, type of income and type of consumption), the type of consumption will dwell on his research on the most widespread use. In his opinion, VAT is usually not intended to tax value added or income, but rather to tax consumption, and is calculated by the value of each transaction carried out, that is, the goods or services sold (purchased) (excluding the value of the goods and services provided)

Methods of research. The methodological basis of the study is the laws and regulatory documents of the Republic of Uzbekistan on the directions of formation of effective tax mechanism for the distribution of value added in the Republic of Uzbekistan, fundamental works of the president of the Republic of Uzbekistan, forecasting of tax revenues of the state budget, state tax policy, economic theory and socio-economic systemology. In the process of scientific research, a guruhlash, a systematic comparative taxing and Ridge approach, economic-mathematical models, correlation, regression, expert and comparative taxing, forecasting, statistical development of data, methods of guruhlash and other modern methods are used

Main part

In recent times, the concept of " digital economy " has been used many times. Also, in many developed countries, the digital economy is significantly influencing their development factors. Digital economics was defined by Nicholas Negroponte, an American scientist at the University of Massachusetts, in 1995, at a time when the concept was relatively remote. The scientist mentioned in the transition from the old economy to the new economy after the intensive development of Information Communication Technologies, what changes can occur. Digital economy - this is the conduct of economic activity, in which the main factor in production and service is data in the form of numbers, with the help of processing large amounts of information and analyzing the result of this processing, to implement more effective solutions from the previous system in the delivery of various types of production, service, technologies, devices, storage, products. In other words, the digital economy is an activity that connects the provision of online services, the implementation of electronic payments, internet trading, and other types of industries with the development of digital computer technology .

In essence, many modern studies have been carried out on the issue of important factors that significantly affect its quality, since decisions are considered to be related to all areas, functions of professional activity. Decisions are made mainly during the activity cycle, which is not the case when the person reacts to the appropriate way of thinking and necessary situations. In accordance with psychological approaches, decision-making on the one hand, theoretical-conceptual sauces can be written in order to ensure effective tax management in the process of cognitive, regulatory, communicative digital economy. More important are:

Information to relationships: for Tax Administration, information must be communicated to the application between tax authorities, companies and individuals.

Digital technology selection: technologies must be discarded earlier in order to integrate, identify, clarify and further improve the sources of counting.

Effective analogs: increase the effectiveness of tax deduction by strengthening the use of data and their implementation.

Practice assessment and analysis: support supporting supporting framework for data analysis, practice assessment and reinforcement.

Further improvement of legislation and regulatory personnel: in the Digital Economy, practice should be developed legally, information can have protected legislation.

In total, it is required to create an electronic digital public services portal of tax authorities, to organize remote services to the tax authorities of axoli and entrepreneurs using information communication technologies. In the use of services, the Republic of Uzbekistan may increase the use of electronic digital signature by using electronic digital signature Under Law No. 562-II of December 11, 2003. Electronic digital signature - a signature formed by a special modification of the information of this electronic document in an electronic document using a closed key of an electronic digital signature, which allows you to determine the absence of errors in the information in the electronic document using an electronic digital signature public key and identify the owner of an electronic digital signature closed key. At a time when everything is now numbering, the tax system is also being digitized in stages. We can consider countries with a digitized economy as a developed country. An example of this is the case of developed countries such as South Korea, Singapore, USA, Hong Kong. And the application of the digital economy to the tax system helps to raise the level of time, accuracy and quality.

Tax system: remote, online, income tax from legal entities, income tax from individuals, Value Added Tax, Excise Tax, tax for the use of underground assets, ecology tax, tax for the use of Water Resources, etc. The universal tax is distributed annually between the corresponding budgets on normatives, which are determined in a legal manner. Local taxes and fees include property tax, land tax, advertising tax, vehicle sales tax, Social Infrastructure Development Tax, tax for the right to trade, levies for improvement work and other local taxes and levies are transferred to the local budget. The tax levied by the state is redistributed by the means of the budget, and socially necessary public services such as health care, education, development of ilmfan, defense, protection of the hookah return to taxpayers in orcly indirect ways. In the national economy, taxes serve the following three important functions:

- financing public spending (fiscal task);
- ease social tension (social function);
- regulation of the economy (regulatory task).

While government spending comes at the expense of tax revenues, the increase in the scale of government spending in turn dictates the growth of taxes and determines its level. The following factors dictate the growth of public spending, which is a general trend in the current period, and, accordingly, the volume of taxes. Population growth. Increased demand for the quality of services in the social sphere and urbanization. Environmental pollution. Implementation of programs to reduce income inequality. Increase in the volume of expenses for National Defense, ensuring state security. Tax-assisted regulation of the activities of enterprises is carried out on the basis of the following general principles: the obligation to levy taxes on all income, independent of their sources; a uniform universal policy for all in tax collection; in other words, it is necessary that taxation assumes a fair distribution of income. Improving the tax system in the digital economy has its pros and cons:

Positive sides:

Efficiency: digitization simplifies tax collection processes, reduces administrative burdens and increases efficiency for taxpayers and tax authorities.

Compliance: automated systems can improve compliance with tax requirements by

reducing errors and making it easier for taxpayers to meet their obligations.

Data-driven concepts: digital systems allow tax authorities to use data in real time, enabling better monitoring, analysis and enforcement of tax legislation.

Fairness: digitization helps to ensure a more equitable distribution of tax burden by reducing the chances of tax evasion and ensuring that all taxpayers pay their shares fairly.

Downsides:

Privacy concerns: digitization often involves the collection and sharing of large volumes of personal and financial information, raising concerns about privacy and data security.

Digital disparity: not all individuals and businesses have equal access to digital technology, which can exacerbate inequality in tax compliance and enforcement.

Complexity: the implementation and support of digital tax systems can be complex and costly, especially for smaller businesses and developing countries with limited resources.

Cybersecurity risks: digital systems are vulnerable to cyberattacks and data corruption, which can disrupt the taxpayer's sensitive information and undermine confidence in the tax system.

Conclusion

One of the main conditions for the rapid development of the modern tax system, favorable use for entrepreneurial activity, improving the investment environment, improving the production and use performance, it should be said again that it is very important to balance these factors in order to ensure that the benefits of improving the tax system in the digital economy outweigh the possible disadvantages. It should be noted separately that the main criterion for assessing the actions of a taxpayer who requires a VAT deduction is the presence of a direct connection between the buyer's right to withhold the tax and the mandatory fulfillment of the supplier's obligation to pay VAT to the budget. It corresponds to the right. The correspondence of the right of the buyer to retain VAT with the tax obligation of the seller to levy this tax on the budget is the implementation of the principle of "mirror" (symmetry) of VAT activity. The correspondence of the right of the buyer to retain VAT with the tax obligation of the seller to levy this tax on the budget is the implementation of the principle of "mirror" (symmetry) of VAT activity. This principle ensures the maintenance of tax revenues to the budget, since the decrease in the amount of tax payment by one taxpayer is compensated by the fact that it is paid by another taxpayer. So, to obtain VAT in the form of return (calculation). tax relief, it is necessary to create a source of funds in the budget for the return.

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