

Analysis Of Tax Reforms In The Digital Economy

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Abstract: This article examines taxation issues in the digital economy, interactive services provided to taxpayers, trading platforms, turnover on trading platforms, the interactive service "electronic rent", electronic contracts and the results of tax audits.

Keywords: my3.soliq.uz, Electronic system of consignment notes, Tax control, Interactive services, Unified electronic national catalog, Electronic invoice, "E-Ijro", QR code.

INTRODUCTION: The Republic of Uzbekistan has taken significant steps toward steadily improving the standard of living, stabilizing the consumer market, rapidly developing the economy, and integrating it into the global community. In this regard, the state's economic policy, particularly tax policy and taxation, plays a significant role. During economic relations, the timely payment of taxes, fees, and customs duties plays a vital role in generating state budget revenues.

Decree of the President of the Republic of Uzbekistan No. PF-5468 of June 29, 2018 "On the concept of improving the tax policy of the Republic of Uzbekistan" is aimed at consistently reducing the tax burden, simplifying the tax system and improving tax administration, accelerating economic development and increasing the country's investment attractiveness.[1]

It is well known that the effectiveness of reforms implemented in a country's tax system is largely determined by their theoretical soundness. Therefore, studying the theoretical aspects of taxation is always relevant.

A review of the relevant literature: Internationally, countries such as Estonia, South Korea, and Singapore have achieved high efficiency through the digitalization of their tax systems. Uzbekistan is also actively pursuing reforms in this area and is striving to fully automate its tax system as part of the "Digital Uzbekistan 2030" strategy.

Prominent examples of this include the E-ijro and My.soliq.uz platforms, the QR code verification system, and online cash registers implemented by the State Tax Committee.

The scientific, theoretical and practical aspects of methods for improving taxpayer service in tax administration have been studied in the scientific works of foreign economists G. Kolm, J. Mintz, G. Nikodem, E. Skrebela, S. Bikova, R. Gray, N. Tankus, S. Bank, S. Pollak, A. Tatuiko, M. Noll, O. Pinto, M. Abdellatif, N. Laszlo, K. Catalina, R. Margareta, K. Pöschel and other foreign economists. General aspects of taxpayer services are studied in the scientific works of Russian economists A. Vakhobov, B. Tukhliev, N. Kuzieva, E. Gadoev, Sh. Babaev, K. Tokhsanov, B. Ibragimov, U. Normurzaev and others. Research was conducted in the scientific works of Sh. Toshmatov, K. Bazarov, M. Eshonov, Sh. Sobirov on improving taxpayer services in tax administration. Some theoretical and practical aspects of taxpayer services, in particular, taxpayer services in tax administration, are reflected in the scientific works of Uzbek economists Sh. Toshmatov, N. Djumaev, T. Malikov, N. Khaidarov, M.

Alimardanov, B. Toshmurodova, E. Gadoev, G. Khoshimov, N. Kuzieva, O. Iminov, O. Olimzhonov, A. Djuraev and I. Turaboev.[2]

The fact that the issue of improving the administration of tax services has not been studied by Uzbek economists as an independent object of research indicates the need to conduct research to solve problems in this area.

Analysis and Results: Sector digitalization, total turnover in the first quarter of 2025 increased by 88.0 trillion soums (19.5%) compared to the same period in 2024. Electronic invoicing. Formalized electronic invoices, which constitute a portion of turnover, increased by 73.8 trillion soums (19.2%) compared to the same period in 2024.

Trading platforms. The turnover of goods sold on trading platforms amounted to 19.6 trillion soums, an increase of 8.3 trillion soums (73.4%) compared to the same period in 2024.

The volume of receipts issued amounted to 60.2 trillion soums, an increase of 4.7 trillion soums (or 8.6%) compared to the same period in 2024.

The number of electronic contracts increased by 19,103, or 10%, compared to the same period in 2024, reaching 210,132.

In the first quarter of 2025, 418,880 contracts were registered in the E-IJARA interactive service (370,461 in the same period last year), with the total contract value amounting to 3.8 trillion soums (2.8 trillion soums), the number of contract objects amounting to 260,097 (232,008), and accrued taxes amounting to 216.4 billion soums (154.5 billion soums). 62,535 lease agreements were concluded with students, and landlords were provided with taxes and benefits amounting to 20.1 billion soums (20.4 billion soums).

In the Unified Electronic National Catalog of Goods and Services, each product is assigned over 478,800 unique codes consisting of 17-digit numbers identifying each item. Of these, 478,770 (99.8%) are goods, and 860 (0.2%) are services.

Along with improved quality of interactive services provided to taxpayers, the number of users of the my3.soliq.uz website also increased to 6.2 million, a 3% increase compared to the same period in 2024. The number of user requests for interactive services on the my3.soliq.uz website in the first quarter of 2025 amounted to 163.2 million, an increase of 44.0 million (36.9%) compared to the same period last year. The number of users of the Soliq mobile app in the first quarter of 2025 reached 10.6 million, an increase of 69% (+4.3 million) compared to the same period last year.

Due to the integration of the information systems of organizations providing aggregator services into the tax authority database since December 2023, with the aim of legalizing the activities of organizations providing non-route taxi services, tax revenues have increased sharply. As of April 1, 2025, the number of individuals issuing checks reached 184.

In particular, the services of YandexGo, Uklon, My taxi, Biznes taxi, GeoGo, Taxi OK and other aggregators were used by approximately 353 thousand (more than 2.3 thousand women) self-employed individuals in the first three months of 2025, and during this period, 106.8 million trips were booked for a total of 1.9 trillion soums. The electronic consignment note system was launched for large taxpayers on April 1, 2024, and for all business entities on July 1. Since the system's implementation, a total of 12.1 million electronic consignment notes have been issued by 39,400 businesses.

Based on the results of tax audits, 8,003 of the 27,859 citizens reported tax violations, including targeted mobile tax audits conducted to monitor the use of cash registers and payment terminals. Of these, 10,197, or 99.2%, of the violations were confirmed.

Table 1

No	Contents of incoming requests		
1	89,5 %	24 929	Receipt failure
2	3,3 %	921	Card payment not accepted
3	0,2 %	69	Increasing the amount of a card purchase
4	7,0 %	1940	Other

As a result of the law, 32.9 billion soums were collected from taxpayers who committed violations. During the same period, citizens who reported violations received 10.1 billion soums in rewards.

Thanks to the Avtokamera information portal, voluntary clarifications were submitted regarding discrepancies and errors identified in taxpayer reports totaling approximately 1,611 billion soums, and financial penalties totaling 322 billion soums were prevented. Additional taxes totaling 401 billion soums were calculated for the budget.

On the sustainability assessment platform, out of 530.9 thousand entrepreneurs, 9.5 thousand received a high rating (AAA-1668), 86.9 thousand received an average rating (V), 236.8 thousand received a satisfactory rating (C), and 197.5 thousand received a low rating (D). [Table 2]

Table 2

No	As of April 1, 2025 (after entry into force)			
1	<u>9 591</u> 5,8 equal	<u>AAA</u> 1 668	<u>AA</u> 3 486	<u>A</u> 4 437
2	86 992 1,6 equal	<u>BBB</u> 15 879	<u>BB</u> 28579	<u>B</u> 42 534
3	236856 1,0 equal	<u>CCC</u> 26 696	<u>CC</u> 115398	<u>C</u> 94 762
4	197 509 1,4 equal	<u>D</u> 197 509		

Results achieved since the introduction of the rating system: The number of entrepreneurs with a high rating has increased by 5.8 times; the number of entrepreneurs with an average rating has increased by 1.6 times; the number of entrepreneurs with a satisfactory rating has increased by 1.0 times.

The number of entrepreneurs with a lower rating decreased by 1.6 times.

In one day, 1,436 entrepreneurs with a AAA rating received VAT refunds in the amount of 2.6 trillion soums without inspections; the number of entrepreneurs who filed tax returns on time increased by 76.7 thousand; the number of enterprises that paid taxes

on time increased by 85.1 thousand; the number of enterprises voluntarily fulfilling their tax obligations, that is, paying taxes and fees through payment orders, increased by 160.5 thousand; the number of employees increased by 710.0 thousand for 135.3 thousand enterprises; the number of timely issued electronic invoices increased by 15.0 million compared to the beginning of 2025 and amounted to 18.1 million.

Tax benefits and tax concessions used by taxpayers in 117,940 cases in the period from January to February 2025 amounted to 6.6 trillion soums (an increase of 1.1 trillion soums or 19.8% compared to the same period in 2024).

The amount of tax benefits on land and property tax collected from legal entities amounts to 4,689.4 billion soums, which constitutes the bulk (71%) of the total amount of taxes and benefits. [Table 3]

Table 3

No	Share of benefits by type of taxation (%)		
1	VAT	1270,3	19,3
2	Water	45,5	0,7
3	Land	2 099,7	31,8
4	AOS	34,6	0,5
5	Income	231,6	3,5
6	Social Services	326,7	5,0
7	Real Estate	2 589,6	39,2
	Total	6 598,0 billion soums	

Of the 173,281 applications received by the Tax Committee in the first quarter of 2025, 89,598 were approved, 69,558 were given explanations, 1,019 were rejected due to non-compliance with the requirements established by law or were not confirmed during the review process, 1,282 were referred to the relevant authorities, and 11,824 are under review.[4]

In the first quarter of 2025, business trips were organized for 31 tax authorities to seven countries (the Russian Federation, Kazakhstan, the United States, and others) to enhance their qualifications, participate in short-term courses, and attend international events. Also during the first quarter, more than 36 meetings and seminars were held with representatives of international organizations and foreign countries, including the World Bank, the International Monetary Fund, the Asian Development Bank, the Organization for Economic Cooperation and Development, the Japan International Cooperation Agency, the United Nations Development Programme, the International Tax and Investment Center, SSAMTAS, PwC, and foreign tax experts. The fact that 26 of these meetings were organized remotely, eight were held at the Tax Committee building, and one was held in another region also demonstrates the changes in this area.

In conclusion, it can be said that “A consistent reduction in the tax burden, simplification of the tax system and improvement of tax administration are the most

important conditions for rapid economic development and increasing the country's investment attractiveness."

In this regard, research work aimed at solving the problems of improving relations with taxpayers when providing them with services, including preventing tax evasion, in the development of tax service management, solving the problem of determining the optimal level of improvement of tax services in the tax administration, improving the processes of calculation and formation of tax reports by tax authorities, providing a public service for the registration of contracts for the use of real estate to state tax authorities, as well as improving the tax administration in providing a document confirming tax residency, is considered relevant.

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LITERATURE

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