

**ANALYSIS OF TRENDS IN THE DEVELOPMENT OF TECHNOLOGIES AFFECTING THE ABILITY OF TAX AUTHORITIES TO CONDUCT CONTROL**

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In the context of constant changes in the economy and legislation, effective tax control is becoming a key element in ensuring the financial stability of the state and fairness in relations between business and tax authorities. The introduction of innovative methods in tax control is becoming a necessity, not only to comply with laws, but also to create a favorable environment for entrepreneurship.

This article is devoted to analyzing the effectiveness of tax control with a focus on the use of modern methods and identifying key trends in this area. We'll look at the latest innovations and technology solutions that are changing the landscape of tax administration, as well as analyze the trends that will shape the future development of this area.

It is important not only to identify the problems faced by tax authorities and enterprises, but also to propose constructive ways to solve them. We hope that this article will help readers better understand current challenges and opportunities in the field of tax control, and also inspire the development of more effective strategies for interaction between business and tax authorities.

A number of actions are being taken to prevent tax violations, including, in accordance with Article 15 of the Law of the Republic of Uzbekistan "On the Prevention of Crimes", the state tax service authorities have the following powers in the field of crime prevention:

- participation in the development and implementation of state crime prevention programs;
- development, approval and implementation of tax crime prevention programs;
- prevention of tax violations, including determining and eliminating the causes of these violations and the conditions that caused them;
- monitors compliance with tax legislation, accuracy of calculations, full and timely payment of trade and service taxes and other mandatory payments;
- keeps records of individuals and legal entities who have committed tax violations in the field of trade and services, analyzes this information;
- cooperation with other bodies and institutions directly involved and involved in crime prevention.

Prevention of tax violations by the state tax service authorities is carried out in the following forms:

- Study timing
- Monitoring compliance with the number of actual employees of the reporting and economic entities
- Explanation and verification to the taxpayer
- Measures to combat the production and sale of non-standard, counterfeit (counterfeit) or contraband products

Today's business environment is undergoing rapid transformation, and tax authorities are seeking to adapt their controls to effectively respond to these changes. In this part of the article we will look at the advanced methods of tax control that are used in the world, as well as those innovations that determine the future of this area.

One of the main trends in modern tax control is the introduction of digital technologies and data analytics. Automated systems can process large volumes of information, identify anomalies and provide more accurate analysis of companies' tax obligations. The use of artificial intelligence

(AI) and machine learning (ML) allows tax authorities to identify discrepancies in returns more efficiently and quickly.

On May 24, 2023, the President of our country signed Resolution PR-162 "On measures to increase the coverage and quality of digital services and digital transformation of industries, sectors and regions"<sup>1</sup>.

In accordance with this document, it is envisaged to improve a number of state services, create favorable conditions for the population and business entities through mutual integration of state information systems. In particular, in March 2024, mutual information exchange will be established between "Electronic prescription" and "Sign of Original" digital marking systems.

Also:

- state registration of online cash register machines on my.gov.uz and license.gov.uz portals;
- send an application for refund of overpaid taxes of individuals (payments to non-state kindergartens, contract sums paid for education, mortgage loans) through the "my.gov.uz" portal;
- listing real estate and open land lease contracts on the my.gov.uz and dxa.gov.uz portals;
- it will be possible to submit tax declarations (annual, voluntary, initial, income from the sale of property of foreign individuals) through the my.gov.uz and my.soliq.uz portals.

In addition, through the relevant information systems of the Tax Committee:

- a database of price data necessary for the formation of indicators of the consumer price index in the agricultural sector will be created in the "Geo-information" information system of the Ministry of Agriculture.
- providing information on legal entities and individuals engaged in business activities, taxes paid by them and existing tax debt, online Cash Register Machines and real estate rental contract information within the platforms "Digital Geoportal" and "People's Control" with mutual integration of information systems marked.

The evolution of tax administration through the integration of digital technologies marks a significant milestone in the quest for efficiency, transparency, and enhanced compliance. The literature reviewed underscores the transformative impact of automation, data analytics, and electronic reporting on traditional tax control mechanisms.

The widespread adoption of automation has led to the optimization of routine tasks, reducing administrative burdens and increasing processing speed. The application of data analytics has empowered tax authorities with the ability to proactively identify irregularities, enabling timely interventions and fostering a more responsive control environment. Electronic reporting systems have streamlined communication between taxpayers and authorities, creating a more accessible and transparent tax landscape.

However, the digital transformation of tax administration is not without its challenges. Addressing cybersecurity concerns, ensuring data privacy, and bridging the digital divide are critical considerations that demand ongoing attention.

Looking ahead, the ongoing evolution of technologies, particularly the promising developments in blockchain and decentralized finance, presents new avenues for innovation in tax administration. Blockchain's potential to enhance transparency, reduce fraud, and fortify transaction records suggests a future where tax systems may become even more secure and reliable.

In conclusion, the digital evolution in tax administration represents a dynamic journey towards a more efficient, responsive, and technologically advanced future. Embracing these changes requires a proactive approach to address challenges and a commitment to staying abreast of

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<sup>1</sup> file:///C:/Users/User/Downloads/\_storage\_press-releases\_May2023\_598df784716a49d5ba9e7f1c715c1d6e\_30052023.pdf

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emerging technologies. As tax systems continue to evolve, the collaborative efforts of policymakers, tax authorities, and technology experts will be instrumental in shaping a tax landscape that is both resilient and effective in the digital age.