

**ELIMINATING TAX EVASION OPPORTUNITIES THROUGH THE USE OF ONLINE CASH REGISTERS AND VIRTUAL CASH SYSTEMS IN UZBEKISTAN****Lobar Muratjanova Muratjanovna**

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**Abstract:** This article analyzes the economic, legal, and practical issues arising from the implementation of online cash registers (NKM) and virtual cash systems in the Republic of Uzbekistan. It presents proposals for reducing tax evasion, strengthening fiscal discipline, and increasing the efficiency of digital tax control. Based on international experience, the article identifies priority directions for developing a digital fiscal monitoring system.

**Keywords:** online cash register, virtual cash system, fiscal discipline, tax control, digital economy, tax evasion, public finance.

Introduction. In the process of transitioning to a digital economy, one of the most pressing issues in the Republic of Uzbekistan is ensuring transparency in the fiscal system, expanding the tax base, and reducing shadow economic activity. The introduction of online cash registers (NKM) and virtual cash systems has not only digitalized accounting processes but has also significantly reduced opportunities for tax evasion. However, during the full implementation of the system, several technical, organizational, and legal challenges remain, which must be addressed through scientific analysis and evidence-based policy measures.

Main Part.

The implementation of online cash registers and virtual cash systems enables the government to accurately determine the real volume of economic activity. Each transaction for goods and services is automatically transmitted to tax authorities, which helps reduce the scale of the shadow economy.

According to the Presidential Decree of the Republic of Uzbekistan No. PQ-4729 dated May 19, 2020, "On Improving the System of Using Online Cash Registers," specific measures were defined for system enhancement. Based on this decree, more than 300,000 business entities were connected to the online cash register system between 2021 and 2023.

**Despite this progress, several issues persist in practice:**

- Some entrepreneurs register virtual cash systems incorrectly;
- Due to the unstable operation of fiscal memories, data transmission is occasionally delayed;
- Control mechanisms remain weak in certain sectors, particularly in services and retail trade.

A study of foreign experience shows that in countries such as Estonia, Poland, and South Korea, digitalizing fiscal systems has reduced tax evasion by 60–70%. Uzbekistan is also taking determined steps in this direction.

Discussion

From a scientific point of view, digital control systems are not merely technical mechanisms but also tools that help cultivate economic culture. The tax discipline of citizens and entrepreneurs is maintained not only through fines or inspections but also through the establishment of reliable digital systems and user-friendly interfaces.

Moreover, analyzing fiscal data using Big Data technologies enables tax authorities to detect hidden operations and ensure transparency.

### Conclusion

The system of online cash registers and virtual cash systems forms the digital foundation of Uzbekistan's fiscal policy. Through this system:

- tax evasion cases are decreasing;
- state budget revenues are increasing;
- and economic activities are becoming more transparent.

Therefore, it is necessary to further improve the system through the integration of artificial intelligence, automated data analysis, and compliance with international fiscal standards.

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