



ISSUES OF DIGITALIZATION OF TAX POLICY IN A MARKET ECONOMY

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Abstract: The article examines the influence of digital technologies on taxation processes in a modern market economy. We analyze changes in tax policy caused by the introduction of digital innovations, and also consider possible ways to optimize tax processes using modern technologies. The article also discusses the problems and challenges that states face when digitalizing the tax system, and offers recommendations for effective adaptation to new conditions.

Key words: Digitalization, tax policy, market economy, digital technologies, taxation, innovation, efficiency of the tax system.

Аннотация: В статье рассматривается влияние цифровых технологий на процессы налогообложения в условиях современной рыночной экономики. Мы анализируем изменения в налоговой политике, вызванные внедрением цифровых инноваций, а также рассматривают возможные пути оптимизации налоговых процессов с использованием современных технологий. В статье также обсуждаются проблемы и вызовы, с которыми сталкиваются государства при цифровизации налоговой системы, и предлагаются рекомендации по эффективной адаптации к новым условиям.

Ключевые слова: Цифровизация, налоговая политика, рыночная экономика, цифровые технологии, налогообложение, инновации, эффективность налоговой системы.

Introduction. In today's world, digitalization has become an integral part of our daily lives, having a huge impact on various aspects of the economy. In this article, we will consider important issues related to the digitalization of tax policy in a market



economy. The rapid development of information technology and the transition to digital formats create both new opportunities and challenges for tax systems. Let's dive into the details and consider what problems and solutions exist in this context.

Main part. The main part of the article can be organized as follows, considering the key aspects of the digitalization of tax policy:

Impact of digitalization on tax collection and administration:

In the digital economy, the amount of data that tax authorities can collect and analyze is increasing. This makes it possible to more effectively combat tax evasion and ensure a fair distribution of the tax burden.

Innovations in tax procedures:

Digitalization makes it possible to simplify the procedures for filing tax reports and paying taxes for businesses and citizens. The introduction of online platforms and electronic systems allows you to automate processes and reduce the bureaucratic burden.

Challenges associated with international taxation in the digital age:

With the rise of multinational digital companies, questions arise about the taxation of their profits. This raises questions about how tax systems can adapt to new realities.

Data protection and privacy:

The shift to digital tax systems also raises questions about data security and taxpayer privacy. How to protect personal information and prevent misuse?

Training and development of personnel:

Digitalization of tax policy requires training and development of tax officials, as well as taxpayers, in order to successfully use new technologies and processes.

State-of-the-art analysis and forecasting tools:

Digitalization makes it possible to use modern analytical tools for more accurate data analysis and forecasting of tax revenues.

Role of the State and Regulation:

What should be the state's intervention in the digital tax environment? What regulations are needed to ensure the fairness and efficiency of the system?

In this part of the article, you can take a closer look at each of the above aspects, exploring examples from different countries and analyzing their experience in the digitalization of tax policy.

Conclusions and suggestions. Digitalization of tax policy is an important area of development in today's market economy. It provides new opportunities for more efficient tax collection and improved administration of tax systems.



Effective use of data and technology in the tax sphere can significantly reduce the level of tax evasion and increase the transparency of the system.

However, with digital innovation come new challenges, including issues of privacy, data security, and transparency in the collection and use of information.

The international aspects of the digitalization of tax policy, including the taxation of multinational digital companies, require global solutions and harmonization.

Training and development of personnel play an important role in the successful digitalization of the tax system. Regular training and adaptation to new technologies are necessary for both tax authorities and taxpayers.

Sentences:

Development and implementation of modern electronic systems for the collection and administration of tax data, taking into account the best practices and examples of successful countries.

Creating a legislative and regulatory framework that will ensure the protection of taxpayers' data and privacy, taking into account global standards.

Collaborate internationally to develop harmonized approaches to the taxation of multinational digital companies.

Investing in the training and development of staff, including tax authorities and businesses, so that they can successfully use new technologies and processes.

Continuous monitoring and analysis of the effectiveness of digitalization of tax policy in order to correct and improve processes.

Overall, the digitalization of tax policy represents an important step towards a more efficient and equitable tax system, but requires careful consideration of all aspects in order to achieve the desired results.

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