



Changes in the Tax System in Bukhara Region

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Abstract:

The article discusses the modernization and digitalization of the tax system in the Bukhara region, focusing on the implementation of electronic state services, electronic document exchange, and the use of online platforms to improve taxpayer compliance and public oversight. It highlights specific articles from the Tax Code related to electronic document submission, invoicing, and tax reporting. The article also emphasizes the importance of digitalization in improving tax collection, reducing tax evasion, and enhancing public services. Additionally, it mentions the introduction of penalties for non-compliance and the implementation of a cashback system to incentivize taxpayer compliance.

Keywords: tax committee, electronic state services, digitalization, taxpayer compliance, public oversight, tax code, electronic document exchange.

Introduction: At present, the Tax Committee provides 35 electronic state services through the "Electronic Government Services - my.soliq.uz" or "my3.soliq.uz" portals in Bukhara region. Of these, 15 are information state services, and 20 are interactive state services. Taxpayers of all types and from any location have the opportunity to benefit from all services. To facilitate public oversight, a web portal has been launched for entrepreneurs to report tax-related violations. Since the beginning of the current year, electronic state services such as "Submitting lease agreements in electronic form and sending payment notifications to personal cabinets" and "Providing information on the calculated labor remuneration of citizens" have been introduced. In addition, work is underway to improve taxpayers' personal cabinets.

Analysis: According to information published on the official "Soliq.uz" website, legal entities in Bukhara region conducted 86,300 tax payments through personal cabinets alone in February of the current year. This saves time and paper resources.

The Tax Code also pays special attention to digital technologies and electronic document exchange. Specifically:

- According to Article 19 of the Tax Code, tax authorities send documents to the taxpayer's

personal cabinet in electronic form in cases provided for in this Code. The documents sent are considered received by the taxpayer after being read, but they are considered to have been sent three days after the date of dispatch.

- According to Article 47 of the Tax Code, if no other provision is stipulated in this article, legal entities and individual entrepreneurs selling goods (services) are required to provide invoices to buyers. Invoices, according to the rule, are officially registered in electronic form in the information system of electronic invoices.
- According to Article 82 of the Tax Code, legal entities who are taxpayers and individual entrepreneurs are required to submit tax reports in electronic form to the tax authority specified at the place of their accounting.

According to Article 121 of the Tax Code, the tax authority, having opened the taxpayer's account at the bank, sends an electronic collection order to the bank to deduct the necessary funds from the taxpayer's accounts and transfer them to the budget.

In addition to digitization, the current implementation of the tax system and its importance are observed in our daily lives. If we refer to specific figures, in Bukhara region alone, there are 560,000 non-residential real estate properties associated with 413,000 physical persons. Owners of these properties can easily and quickly pay their land and property taxes through any payment system. Generally, there are many additional revenue sources that have not been included in the budget. Daily observations reveal cases where businesses, including restaurants, fail to fully deposit their daily earnings into their bank accounts and fail to provide complete receipts to customers. Escaping taxes can't just be addressed by creating penalties or increasing penalties and fines under tax laws. In this regard, the use of new digitalization and information technologies is of paramount importance.

According to information from Soliq.uz website, there are 12,119 installed online control cash registers (ONKT) subjects in Bukhara region. Our citizens have the opportunity to easily and conveniently contact tax authorities through the "Soliq" mobile application's "Tax Partner" service, particularly to object to cases such as refusing to accept payments via payment terminals or refusing to issue receipts. In the current year, through the "Tax Partner" service, 1,618 citizens of the region made 7,290 appeals. Based on these appeals, 2,688 inspections were conducted, and all appeals were found to be justified.

As a result, compensation payments made to citizens who reported violations in 2023 amounted to 2,194 cases (20 percent of the amount of the imposed penalty), totaling 1.0 billion soums.

According to Article 221 of the Tax Code:

- Using control cash registers and accounting terminals is mandatory, and failure to use them while conducting business or providing services, as well as rejecting payments via accounting terminals, may result in a fine of five million soums.
- Using unregistered control cash registers or conducting business transactions (or providing services) with receipts, vouchers, or checks issued without using these devices may result in a fine of seven million soums.
- Using officially registered accounting terminals under another person's name may result in a fine of twenty million soums.
- Using malfunctioning or tampered control cash registers for providing services or conducting transactions may result in a fine of twenty million soums.

Additionally, from January 1, 2022, a system has been implemented where one percent of the purchase amount is returned to citizens who register their purchases through the "Soliq" mobile

application. This initiative has been successful, with citizens registering their purchases and receiving cashback increasing day by day. For example, in September of last year, 9.2 billion soums were accumulated in cashback by 254,000 users in our region, with over 6.1 billion soums being paid out to more than 180,000 users.

The total amount of cashback given since the beginning of the year exceeded 60.0 billion soums.

As a result of these measures, the number of checks issued to buyers by ONKTs in our region has increased by 2.5 times, and the amount has increased by 4 times compared to the previous year's corresponding period.

Conclusion: The modernization and digitalization of the tax system in the Bukhara region mark a significant step towards efficiency, transparency, and compliance. Through the implementation of electronic state services, electronic document exchange, and online platforms, the region has witnessed notable improvements in taxpayer compliance and public oversight. The utilization of digital technologies, as outlined in specific articles of the Tax Code, has streamlined processes, reduced paper usage, and facilitated timely tax payments. Furthermore, the introduction of penalties for non-compliance and the innovative cashback system have incentivized adherence to tax regulations and enhanced revenue collection. These measures not only address tax evasion but also promote a culture of accountability and trust between taxpayers and authorities. With increasing citizen engagement through mobile applications and online services, the Bukhara region sets a precedent for leveraging technology to foster fiscal responsibility and economic growth.

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