https://gospodarkainnowacje.pl

GOSPODARKA I INNOWACJE

LABORATORIUM WIEDZY Artur Borcuch

Volume: 60 | 2025
Economy and Innovation
ISSN: 2545-0573
For more information contact : editor@gospodarkainnowacje.pl

INCREASING TAX REVENUES THROUGH DIGITALIZATION OF THE TAX SYSTEM

Ismoilov Muslimjon Qambarali o‘g‘li
Tashkent State University of Economics
Senior Lecturer, Department of “Taxes and Taxation”
ORCID: 0009-0003-2598-6240
e-pochta: muslimjonsoliq1804@gmail.com
phone: +99890 023 62 52
Poyonov Bobir Bekmurod o‘g‘li
Tashkent State University of Economics
Senior Lecturer, Department of “Taxes and Taxation”
ORCID: 0009-0003-0154-2362
e-pochta: b.poyonov@tsue.uz
phone: +99893 397 95 11

ARTICLEINFO.

Key words: *taxes, budget, tax revenues, digitization, electronic invoice, online cash register, "e-rent", check.*

Annotation

This article analyzes budget tax revenues in the process of digitizing the tax system in the formation of state revenues. The expansion of the tax base due to digitization, the number of online cash registers over the years, the number of checks issued and the amount of the check, the number of contracts and objects registered in the "E-IJARA" interactive service are highlighted.

http://www.gospodarkainnowacje.pl/ © 2025 LWAB.

Introduction.

In the modern economic context, digitalization has emerged as a transformative force in the way governments collect, monitor, and manage tax revenues. The integration of digital technologies into tax administration systems has significantly improved taxpayer efficiency, transparency, and compliance, leading to significant increases in government revenues.

Digitalization processes such as the introduction of electronic invoices (e-invoices), online tax filing platforms, digital payment systems, and real-time data analytics have simplified tax collection by reducing human error, minimizing bureaucratic hurdles, and limiting opportunities for tax evasion. By automating transactions and ensuring accurate data reporting, digital systems create a more complete and traceable record of economic activity, thereby broadening the tax base.

Digital tools also enable tax authorities to better analyze data, which allows for more effective risk assessment and targeted audits. These tools also promote voluntary compliance, as they make it easier

Copyright © 2025 All rights reserved International Journal for Gospodarka i Innowacje This work licensed under a Creative Commons Attribution 4.0

for businesses and individuals to comply with their obligations through user-friendly online platforms. For example, the introduction of electronic invoicing systems allows for real-time tracking of sales and purchases, significantly reducing underreporting and fraud. Countries that have adopted digitalization in their tax systems have reported significant increases in tax revenues. This correlation highlights the important role of digital transformation not only as a driver of administrative reforms but also as a pillar of fiscal sustainability. As economic processes continue to digitize, tax authorities around the world are presented with unprecedented opportunities to modernize their operations and ensure stable and predictable revenue streams.

Digitalization is not just a technological upgrade, but a strategic commitment to strengthen tax law, transparency, and revenue collection in the digital age.

Literature review.

According to Julia Hoffmanova: traditional tax systems are currently significantly lagging behind technologically, which can lead to tax evasion and double taxation if the legislation is not updated to address new challenges. Digitalization brings new opportunities, and companies can use digital technologies instead of traditional businesses and activities that can increase the likelihood of receiving insufficiently paid attention to profits.[1]

According to the International Centre for Tax and Development, digital inclusion is essential for successful tax reforms because it ensures that all individuals and businesses, regardless of their socio-economic status or geographical location, can access and benefit from digital tax services. Indeed, digital platforms make tax compliance easier: digital tools improve tax compliance, reduce administrative costs and minimize evasion. Furthermore, by ensuring that a larger proportion of the population is included in the digital tax system, governments can broaden the tax base and strengthen revenue collection, ultimately leading to stronger and more sustainable public finances.[2]

As Manabu Nose and Andualem Mengistu's research shows: Evidence from cross-country analysis shows a positive correlation between digital technologies and improving tax revenues through increased tax compliance. Digital tools are increasingly being used to support tax filing, and digital technologies are being widely used for payment, transaction monitoring, and compliance risk management.[3]

The study of the impact of digitalization of the economy on the effectiveness of tax control by Russian scientists Krylova D.E., Akhmedeev R.G., Morozova T.V., Zvereva A.O. allows us to emphasize that the introduction of new digital services is one of the stages of improving the organization and increasing the effectiveness of state tax control, aimed at improving the interaction of tax authorities with taxpayers. It is necessary to understand that arrears in taxes and fees have a negative impact on the effectiveness of the country's economy. Cameral tax audit is an integral part of tax control, since this form of audit allows for the prompt detection of tax violations. Krylova D.E., Akhmedeev R.G., Morozova T.V., Zvereva A.O. expressed the following opinions in order to further improve the effectiveness of tax control using digital technologies:

1. Increasing the level of cybersecurity, protecting confidential taxpayer information, informing taxpayers about possible tax risks and security measures when transmitting tax information.
2. Reducing digital inequality by improving electronic resources, increasing the digital and tax culture of the population through the implementation of educational programs (for economists and managers in

[1] https://bibliotekanauki.pl/articles/57062483

[2] https://www.ictd.ac/blog/digital-transformation-of-tax-administrations-whats-in-it-for-low-income-countries/

[3] https://www.elibrary.imf.org/downloadpdf/view/journals/068/2023/008/article-A001-en.pdf

Copyright © 2025 All rights reserved International Journal for Gospodarka i Innowacje This work licensed under a Creative Commons Attribution 4.0

the digital economy and other areas not related to the IT sector).

3. Introducing crowdsourcing through the introduction of mobile information technologies, involving the population in monitoring the taxable base in the management of natural assets, fiscal incentives for the formation of "green finance", etc.[4]

By examining the scientific views of the above scholars, we can draw the following general conclusion: digitalization confirms not only the modernization of tax administration, but also a significant improvement in tax administration. The gradual digitalization of the tax system will reduce tax evasion and strengthen tax revenues. The adoption and availability of digital tools will create a more resilient and inclusive financial environment.

Research methodology.

The study widely used theoretical and empirical methods of scientific knowledge. In particular, the methods of scientific abstraction, observation, generalization, grouping, comparison, and statistical grouping were widely used.

Analysis and main results.

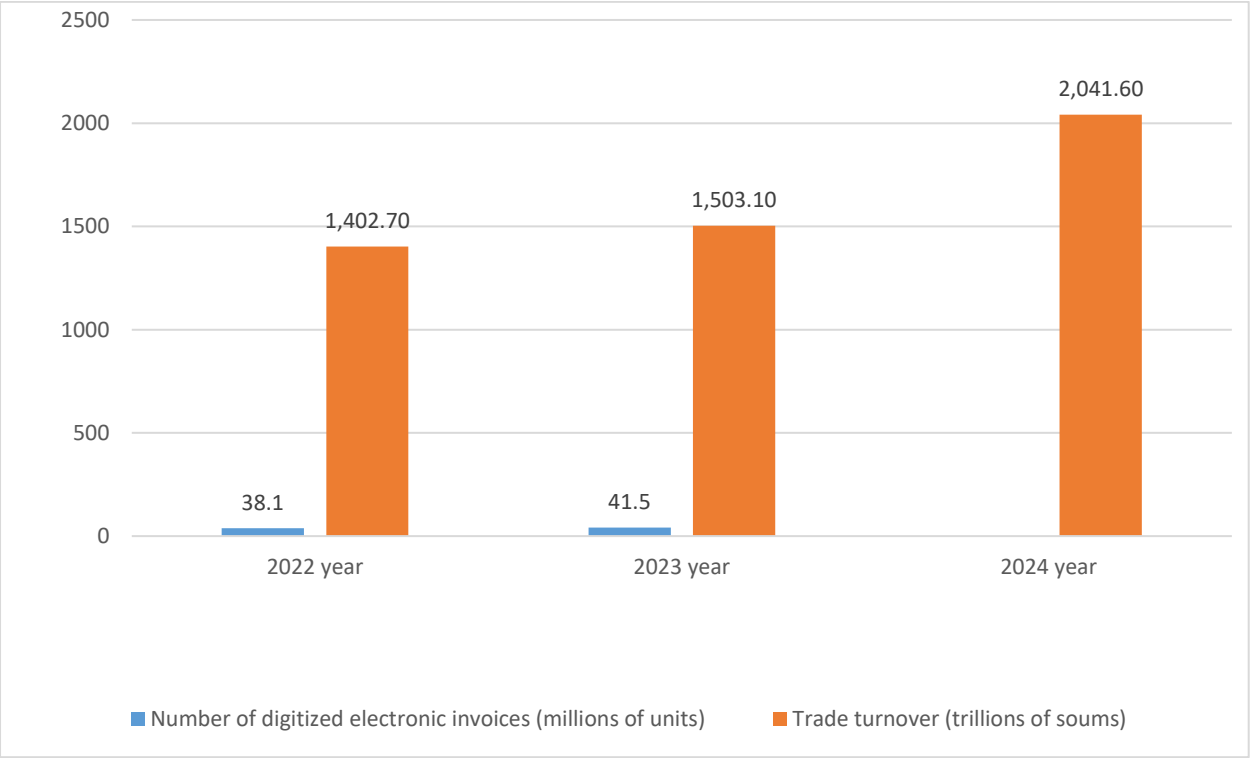

Diagram 1. Expansion of the tax base due to digitalization[5]

From Figure 1, we can see that the number of electronic invoices issued in 2022 amounted to 38.1 million, an increase of 4.4 million (13%) compared to 2021.

The turnover reflected in them amounted to 1,402.7 trillion soums, an increase of 252.6 trillion soums (22%) compared to 2021, while the amount of Value Added Tax increased by 134.2 trillion soums, or 21 trillion soums (19%) compared to the previous year.

The number of electronic invoices issued in 2023 amounted to 41.5 million, an increase of 3.8 million

[4] https://cyberleninka.ru/article/n/issledovanie-vliyaniya-tsifrovizatsii-ekonomiki-na-effektivnost-nalogovogo-kontrolya

[5] Prepared by the authors based on information from the website www.soliq.uz

Copyright © 2025 All rights reserved International Journal for Gospodarka i Innowacje This work licensed under a Creative Commons Attribution 4.0

compared to 2022. The turnover reflected in them amounted to 1,530.1 trillion soums, an increase of 272 trillion soums compared to 2022. The amount of value-added tax amounted to 138.7 billion soums, an increase of 2.0 trillion soums.

The turnover of electronic invoices issued in 2024 amounted to 2,041.6 trillion soums, or an increase of 367.1 trillion soums compared to 2023, the amount of added value amounted to 169.5 trillion soums, an increase of 32.0 trillion soums compared to the previous year.

The number of registered ONKTs increased by 6% compared to 2023 (+13,022), the number of checks issued (+173.8 million) by 14%, and the amount of checks (+31.5 trillion soums) by 20%.

Diagram 2. Number of online cash registers, number of checks issued, and check amount.[6]

From Figure 2, we can see that in 2022, the number of users of online cash registers reached 145,332, an increase of 24,983 compared to 2021. The number of ONKTs used by them amounted to 246,267, an increase of 336.8 million compared to the previous year.

We can divide the purchase amount of online cash register receipts into segments:

Up to 10 thousand soums - 153.6 million (814.4 billion soums);

From 10 thousand soums to 50 thousand soums - 292.2 million (7,991.3 billion soums);

From 50 thousand soums to 100 thousand soums - 109.6 million (8,041.8 billion soums);

From 100 thousand soums to 1 million soums - 147.6 million (42,133.1 billion soums);

More than 1 million soums - 17.9 million (120,250.1 billion soums).

In 2023, the number of users of online cash registers decreased by 2,844 compared to 2022, reaching 193,809 as of January 1, 2024. The number of checks issued through the ONKTs they use reached 879.3 million, an increase of 170.2 million. Accordingly, the turnover reflected in them amounted to 232.9 trillion soums, and the amount of Value Added Tax amounted to 17.7 trillion soums. As a result, compared to 2022, trade turnover increased by 51.9 trillion soums (28.7%) and Value Added Tax by

[6] Prepared by the authors based on information from the website www.soliq.uz

Copyright © 2025 All rights reserved International Journal for Gospodarka i Innowacje This work licensed under a Creative Commons Attribution 4.0

1.8 trillion soums (11.5%).

In 2024, the number of registered online cash registers increased by 6% to 13,022 compared to 2023, the number of checks issued increased by 14% to 173.8 million, and the amount of checks increased by 20% to 31.5 trillion soums.

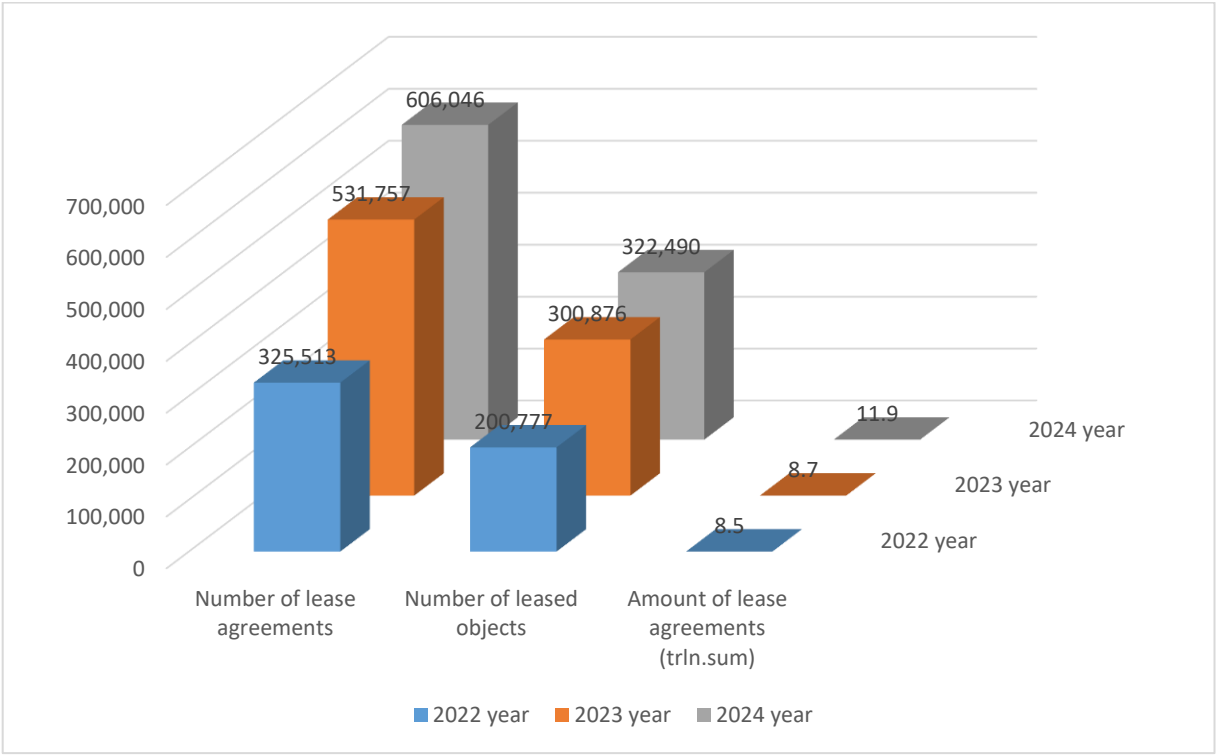

Diagram 3. Contracts and objects registered in the "E-IJARA" interactive service.[7]

From Diagram 3, we can see that in 2022, the number of lessors in the "E-IJARA" interactive service was 186,219, and the number of registered contracts was 325,513. The total amount of these contracts was 8.5 trillion soums, the tax amount calculated on the contract amount was 486.1 billion soums, including income tax of 240 billion soums. 44,268 lease contracts worth 105.5 billion soums were concluded with students, and lessors were granted tax benefits of 12.7 billion soums. In 2023, 531,757 contracts were registered in the "E-IJARA" interactive service since the beginning of 2023, with a contract amount of 8.7 trillion soums (the number of contracts was 300,876). Including 94,200 lease agreements with 134,900 students.

In 2024, 606,046 contracts registered in the interactive service "E-IJARA" for 322,490 rental objects amounted to 11.9 trillion soums, and the calculated tax amount amounted to 799.5 billion soums. 115,656 rental contracts were concluded with students, and tax benefits worth 63.3 billion soums were provided to lessors.

In the process of analyzing the data, we can conclude the following: data on three systems - electronic invoices, online cash registers and E-Ijara - show a strong correlation between digitalization and. Tax revenues have been increasing over the years. Tools such as electronic invoices, online cash registers and E-Ijara increase transparency, expand the tax base and improve compliance, which helps to reduce the gap between tax capacity and actual tax revenues. This is consistent with the definitions given by

[7] Prepared by the authors based on information from the website www.soliq.uz

Copyright © 2025 All rights reserved International Journal for Gospodarka i Innowacje This work licensed under a Creative Commons Attribution 4.0

Belogorskaya, Litvinova, and Ivanov regarding tax potential.

Conclusion.

In conclusion, digitizing the tax system plays a key role in strengthening public finances. Ensuring the availability and widespread implementation of digital tax tools creates the basis for a more flexible, inclusive and sustainable fiscal environment. This transformation will not only address current challenges in tax administration, but also strengthen the state's position for long-term efficiency and fairness in revenue generation.

List of used literatures:

1. Decree of the President of the Republic of Uzbekistan No. PF-60 dated January 28, 2022 “On the Development Strategy of New Uzbekistan for 2022-2026”.
2. Xudoyqulov S. Soliq tushumlarini prognoz qilish metodologiyasini takomillashtirish. 08.00.07 – Moliya, pul muomalasi va kredit. Iqtisodiyot fanlari doktori (DSc) dissertatsiyasi avtoreferati. Toshkent – 2019. 23-bet. Худайкулов С.К. Совершенствования Оценки Налогового Потенциала Регионов в Узбекистане // Международная конференция. “Экономика Евразии” 2018 г. www.avekon.org/proceedings/avekon10.pdf .
3. Bozorova L.A. Byudjet daromadlari barqarorligini ta’minlashda hududlar soliq salohiyatini oshirish yo‘nalishlari. Iqtisod va moliya / Экономика и финансы № 12, 2012. https://cyberleninka.ru/article/n/byudzhet-daromadlari-bar-arorligini-taminlashda-ududlar-soli-salo-iyatini-oshirish-y-nalishlarihttps://cyberleninka.ru/article/n/byudzhet-daromadlari-bar-arorligini-taminlashda-ududlar-soli-salo-iyatini-oshirish-y-nalishlari.
4. Пелевин, И. Ю. (2014) АНАЛИЗ КОНЦЕПТУАЛЬНЫХ ПОДХОДОВ И МЕТОДОВ ОЦЕНКИ НАЛОГОВОГО ПОТЕНЦИАЛА РЕГИОНОВ, Статистика и Экономика. doi: 10.21686/2500-3925-2014-5-70-72
5. Kuo, C.-Y. (2000) ‘Estimation of Tax Revenue and Tax Capacity’, Development Discussion Papers.
6. Advisory Commission on Intergovernmental Relations (ACIR). 1982. Tax Capacity of the Fifty States: Methodology and Estimates
7. Прокопенко Р.А Понятие и роль налогового потенциала в экономическом развитии региона / Научный журнал «Современные наукоемкие технологии». – 2007, №12
8. Худжамуратович, И. А. (2017) "Иқтисодиёт ва инновацион технологиялар" илмий электрон журнали. № 2, март-апрель.
9. Шухрат, М., Научный, И. and Финансовый Институт, Т. ‘Iqtisodiyot va innovatsion texnologiyalar’ Ilmiy elektron jurnali. № 2, mart-aprel, 2020 yil
10. Горский И.В. Налоговый потенциал в механизме межбюджетных отношений // Финансы. 1999. № 6. 11 с
11. O.Shodiev – 2022. Excise tax: general and special. Академические исследования в современной науке
12. Л.Буранова - Экономика и инновационные технологии, 2020. Финансовый потенциал региона: понятие, сущность и значение для развития Сурхандарьинской области.
13. М.К. Исмоилов - Экономика и социум, 2023. Роль налогового потенциала в формировании доходов местного бюджета.
14. М.Исмоилов - Экономическое развитие и анализ, 2024. РОЛЬ НАЛОГОВОГО

Copyright © 2025 All rights reserved International Journal for Gospodarka i Innowacje This work licensed under a Creative Commons Attribution 4.0

ПОТЕНЦИАЛА РЕГИОНОВ В ОБЕСПЕЧЕНИИ ФИНАНСОВОЙ УСТОЙЧИВОСТИ.
15. B.Poyonov –Yashil iqtisodiyot va taraqqiyot 2023. Mol-mulk solig‘ining soliqqa tortish tartibini takomillashtirish.
16. B.Poyonov, M.Bobomurotova - Yashil iqtisodiyot va taraqqiyot 2023 Soliq ma’muriyatchiligi tizimida samarali soliq nazoratini tashkil etish masalalari.

Copyright © 2025 All rights reserved International Journal for Gospodarka i Innowacje This work licensed under a Creative Commons Attribution 4.0