JOURNAL OF MULTIDISCIPLINARY SCIENCES AND INNOVATIONS

VOLUME 5, ISSUE 03
MONTHLY JOURNALS

GERMAN INTERNATIONAL JOURNALS

ISSN NUMBER: 2751-4390
IMPACT FACTOR: 9,08

DEVELOPMENT OF ELECTRONIC TAXATION SYSTEMS IN THE DIGITAL ECONOMY

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Annotatsiya. Mazkur maqolada raqamli iqtisodiyot sharoitida elektron soliqqa tortish tizimini rivojlantirishning nazariy va amaliy jihatlari tahlil qilingan. Tadqiqotda O'zbekiston Respublikasining amaldagi Soliq kodeksi, raqamli soliq ma'murchiligi bo'yicha qabul qilingan normativ-huquqiy hujjatlar hamda statistik ma'lumotlar asosida elektron soliq tizimining shakllanishi va rivojlanish tendensiyalari o'rganildi. Elektron deklaratsiya, onlayn nazorat-kassa mashinalari, elektron hisob-fakturalar va mobil soliq xizmatlari kabi raqamli vositalarning soliq ma'murchiligini takomillashtirishdagi roli ilmiy jihatdan asoslab berildi.

Kalit so'zlar: raqamli iqtisodiyot, elektron soliqqa tortish, soliq ma'murchiligi, raqamli texnologiyalar, soliq tizimi, elektron deklaratsiya, soliq siyosati, O'zbekiston.

Abstract. This article analyzes the theoretical and practical aspects of developing electronic taxation systems in the context of the digital economy. The study examines the formation and development trends of electronic tax administration in Uzbekistan based on the current Tax Code of the Republic of Uzbekistan, existing regulatory documents, and official statistical data. Particular attention is paid to the role of digital tools such as electronic tax reporting, online cash registers, electronic invoices, and mobile tax services in improving the efficiency of tax administration.

Keywords: digital economy, electronic taxation, tax administration, digital technologies, tax system, electronic reporting, tax policy, Uzbekistan.

Аннотация. В данной статье рассматриваются теоретические и практические аспекты развития системы электронного налогообложения в условиях цифровой экономики. В исследовании анализируются процессы формирования и развития электронной налоговой администрации в Узбекистане на основе действующего Налогового кодекса Республики Узбекистан, нормативно-правовых документов и статистических данных. Особое внимание уделяется роли цифровых инструментов, таких как электронная налоговая отчетность, онлайн-кассовые аппараты, электронные счета-фактуры и мобильные налоговые сервисы, в повышении эффективности налогового администрирования.

Ключевые слова: цифровая экономика, электронное налогообложение, налоговое администрирование, цифровые технологии, налоговая система, электронная отчетность, налоговая политика, Узбекистан.

INTRODUCTION

The rapid expansion of the digital economy has fundamentally transformed the mechanisms of economic interaction, production processes, and financial transactions across the globe. In this environment, traditional tax administration methods are increasingly becoming insufficient for ensuring transparency, efficiency, and compliance. As economic activities migrate to digital platforms, governments are compelled to modernize their fiscal systems through the implementation of electronic taxation mechanisms. Electronic taxation systems represent a

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comprehensive digital infrastructure that integrates taxpayers, financial institutions, and government authorities within a unified information ecosystem.

The Republic of Uzbekistan has undertaken significant reforms aimed at modernizing tax administration through digital technologies. These reforms are primarily driven by the need to improve tax compliance, reduce administrative burdens, enhance transparency, and combat the shadow economy. Over the past few years, Uzbekistan has introduced a range of digital solutions including online tax reporting systems, electronic invoices, digital cash registers, and mobile applications that allow taxpayers to interact with the tax authorities remotely.

The adoption of digital technologies has also enabled the country to effectively regulate cross-border digital services. According to the provisions of the Tax Code of the Republic of Uzbekistan, foreign companies providing electronic services to individuals within the country are required to register as taxpayers and submit quarterly tax reports. As a result of these regulations, more than seventy foreign companies providing digital services were registered as taxpayers in Uzbekistan, generating substantial tax revenues for the state budget. In 2025 alone, foreign digital service providers paid over 124.8 billion Uzbek soums in taxes, representing a 44% increase compared to the previous year.

In addition to international digital taxation, the government has expanded domestic digital tax services. The introduction of the "Soliq" mobile application, electronic payment systems, and digital taxpayer accounts has significantly simplified tax procedures for individuals and businesses. By the end of 2025, more than 14.5 million users had registered in the tax mobile application, allowing them to monitor tax obligations, receive automated notifications, and make payments electronically.

These reforms have played an important role in reducing the shadow economy and improving fiscal discipline. Official estimates indicate that the share of the shadow economy in Uzbekistan declined from approximately 45–50% of GDP in 2019 to around 33% in 2025, largely due to the expansion of digital financial transactions and tax administration technologies.

Despite these achievements, several institutional and technological challenges remain. Issues such as data integration, cybersecurity risks, taxpayer digital literacy, and regulatory adaptation continue to influence the effectiveness of electronic taxation systems. Therefore, it is important to conduct a comprehensive analysis of the current state of electronic tax administration in Uzbekistan and to identify strategic directions for its further development in the digital economy.

The aim of this study is to analyze the development of electronic taxation systems in Uzbekistan under the conditions of the digital economy and to identify mechanisms for improving the efficiency of digital tax administration.

METHODOLOGY

The methodological framework of this study is based on a combination of qualitative and quantitative research methods that enable a comprehensive analysis of electronic taxation development in Uzbekistan. The research integrates institutional, comparative, and statistical approaches in order to examine the transformation of tax administration mechanisms within the digital economy.

First, the institutional approach was applied to analyze the legal and regulatory framework governing electronic taxation in Uzbekistan. Particular attention was paid to the provisions of the Tax Code of the Republic of Uzbekistan regulating electronic services taxation, digital reporting procedures, and electronic identification of taxpayers. Legislative acts related to digital governance, financial transparency, and electronic document circulation were also examined in order to understand the institutional foundations of digital tax administration.

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Second, a comparative analysis method was used to evaluate Uzbekistan's electronic taxation practices in relation to international experiences. This approach made it possible to identify similarities and differences between Uzbekistan's tax digitalization model and the models implemented in other countries that have successfully introduced digital tax administration systems. The comparison focused on electronic invoicing, automated tax reporting, digital taxpayer identification systems, and mechanisms for taxation of cross-border digital services.

Third, statistical analysis was employed to examine trends in tax revenues generated through digital channels. Official statistical data from government reports, analytical publications, and international organizations were analyzed to evaluate the effectiveness of electronic tax administration mechanisms. Particular emphasis was placed on analyzing tax revenues from foreign digital service providers, the growth of electronic payments, and the expansion of taxpayer digital platforms.

RESULTS

The analysis shows that the development of electronic taxation systems in Uzbekistan has significantly improved the efficiency of tax administration and increased transparency in fiscal relations. One of the most important achievements of digital tax reforms has been the creation of an integrated digital tax ecosystem that connects taxpayers, financial institutions, and government agencies through automated information systems.

The implementation of electronic tax reporting has simplified compliance procedures for businesses and individuals. Digital platforms allow taxpayers to submit declarations, monitor liabilities, and make payments online without visiting tax authorities. This transformation has reduced administrative costs and minimized bureaucratic procedures in tax administration. Another significant result is the introduction of digital monitoring mechanisms for economic transactions. The widespread adoption of online cash registers, electronic invoices, and digital fiscal receipts enables tax authorities to monitor business operations in real time. These technologies allow authorities to analyze transaction data and identify potential tax risks using automated algorithms.

Digital taxation has also improved the regulation of cross-border electronic services. Uzbekistan introduced a system requiring foreign companies providing digital services to local consumers to register for value-added tax. As a result, dozens of international digital platforms have become registered taxpayers in Uzbekistan. In the first half of 2025 alone, foreign digital service providers paid approximately 78.2 billion Uzbek soums in taxes, demonstrating a significant increase in fiscal revenues generated through digital services taxation. Furthermore, the government has introduced digital taxpayer identification and authentication mechanisms. Electronic signatures, biometric verification, and SMS confirmation systems are used to ensure secure access to tax services and protect taxpayer data. These technologies have made it possible to implement fully remote tax administration procedures.

The introduction of mobile tax applications has also expanded taxpayer access to digital services. Through the mobile platform, taxpayers can receive real-time notifications about tax obligations, check their tax history, and pay taxes electronically. The large number of registered users indicates a high level of adoption of digital tax services among the population. Another important outcome of electronic taxation is the reduction of informal economic activity. The integration of electronic payments, digital financial records, and automated reporting systems has significantly limited opportunities for tax evasion. As a result, the share of the shadow economy has gradually decreased over the past several years.

Overall, the development of electronic taxation systems has strengthened fiscal discipline, improved transparency in economic transactions, and increased government revenues.

DISCUSSION

The results of this study indicate that electronic taxation plays a critical role in modernizing fiscal governance within the digital economy. The transformation of tax administration in Uzbekistan reflects broader global trends in digital public finance management. Many countries are transitioning toward integrated digital tax systems that rely on real-time data analysis, automated compliance monitoring, and advanced digital identification technologies.

One of the main advantages of electronic taxation is its ability to reduce administrative barriers and simplify tax compliance procedures. Digital platforms eliminate the need for physical interaction between taxpayers and tax authorities, thereby reducing opportunities for corruption and bureaucratic inefficiencies. Moreover, automated systems increase the accuracy of tax calculations and minimize human errors in reporting processes. However, the successful implementation of electronic taxation systems also depends on several critical factors. First, the development of reliable digital infrastructure is essential for ensuring uninterrupted access to tax services. High-quality internet connectivity, secure data centers, and advanced cybersecurity mechanisms are necessary components of digital tax administration.

Second, effective data integration between different government institutions is crucial. Electronic taxation systems must be integrated with banking systems, customs databases, commercial registries, and public service platforms. Such integration allows tax authorities to obtain comprehensive information about economic transactions and improve risk analysis procedures.

Third, digital literacy among taxpayers remains an important issue. While large companies and urban businesses may easily adapt to digital tax systems, small enterprises and rural entrepreneurs may face difficulties in using electronic platforms. Therefore, educational programs and technical support services are required to facilitate the adoption of digital tax technologies.

Another challenge is related to the taxation of the rapidly expanding digital economy. Digital platforms operate across national borders, making it difficult for tax authorities to determine the location of economic activities and enforce tax obligations. International cooperation and harmonization of digital taxation rules are therefore essential for addressing these challenges. Despite these difficulties, the overall impact of digital tax reforms in Uzbekistan has been positive. The increasing use of electronic payments, automated reporting systems, and digital taxpayer services has strengthened the country's fiscal capacity and improved the efficiency of tax administration.

CONCLUSION

The transition toward electronic taxation systems represents an essential component of public finance modernization in the digital economy. The experience of Uzbekistan demonstrates that digital technologies can significantly enhance the efficiency, transparency, and accessibility of tax administration. The implementation of electronic reporting systems, digital payment platforms, and automated monitoring mechanisms has simplified tax compliance procedures and strengthened fiscal discipline. Digital tax services have also expanded taxpayer participation and improved communication between the government and economic actors.

At the same time, the continued development of electronic taxation systems requires further improvements in digital infrastructure, regulatory frameworks, and taxpayer education. Strengthening cybersecurity measures, integrating government information systems, and improving the digital skills of taxpayers are important steps toward ensuring the sustainability of digital tax administration. In the long term, the successful development of electronic taxation systems will contribute to reducing the shadow economy, increasing government revenues, and supporting sustainable economic development in Uzbekistan.

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