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Xulosa

O'zbekistonda turizm sohasida raqamli transformatsiya boshlangan bo'lsa-da, uni tizimli va barqaror rivojlantirish uchun muhim strategik choralar ko'rilishi zarur. Tadqiqot natijalari shuni tasdiqladiki, raqamli texnologiyalar – xususan, onlayn bron tizimlari, raqamli gid ilovalari, AR/VR va QR kod tizimlari – xizmat ko'rsatish sifatini sezilarli darajada yaxshilamoqda. Shu bilan birga, bu xizmatlarning to'liq funksionalligi uchun infratuzilmaviy sharoitlar, kadrlar tayyorlash va ko'p tillilik kabi omillar muhim ahamiyat kasb etadi.

Kelgusida davlat siyosati, xususiy sektor hamkorligi va xalqaro texnologik yondashuvlar asosida turizm raqamli transformatsiyani chuqurlashtirish orqali O'zbekiston nafaqat mintaqaviy, balki global turistik raqamli bozorning muhim ishtirokchisiga aylanishi mumkin. Bu esa mamlakat iqtisodiyotining diversifikatsiyalashuvi, zamonaviy ish o'rinlarining yaratilishi va ijobiy milliy imidj shakllanishida muhim rol o'ynaydi.

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DIGITAL TAXATION SYSTEMS IN THE DIGITAL ECONOMY AND THEIR APPLICATION FEATURES IN UZBEKISTAN

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Annotation. This article analyzes the commonly used digital taxation systems within the framework of the digital economy, their role in international practice, as well as the features, achievements, and pressing challenges of their implementation in the Republic of Uzbekistan. Special attention is given to how digital tax systems contribute to fiscal transparency, adapt to emerging business models, and influence the formation of a modern economic environment.

Keywords. Digital economy, digital technologies, fair tax policy, digital taxation systems, new business models, emerging economic environment.

In recent years, digital technologies have deeply penetrated all sectors of the economy, fundamentally transforming traditional forms of economic activity. At the same time, governments are facing new challenges—particularly, the need to implement an effective and fair tax policy within the framework of the digital economy. Emerging business models, remote services, and cross-border e-commerce operations in the digital economy pose pressing challenges for existing tax systems.

From this perspective, leading countries around the world are adapting their tax policies to the conditions of the digital economy, aiming to broaden the tax base and ensure equity among taxpayers by introducing comprehensive digital taxation systems. These systems include components such as e-invoicing, online cash registers, digital auditing, automated monitoring systems, and the exchange of cross-border tax information.

The Republic of Uzbekistan is also undertaking consistent reforms to develop its digital economy, modernizing tax administration, and gradually implementing digital tax systems. In particular, the State Tax Committee has introduced systems for electronic invoicing, online fiscal cash registers, and information platforms that monitor the transparency of taxpayer activity.

The rise of the digital economy has led to the creation of a new economic environment based on modern technologies, involving the production of goods, delivery of services, and management of resources through digital tools. This economic model presents specific challenges for traditional tax systems. Especially, the cross-border nature of digital services necessitates updating and modernizing existing tax regulations. As a result, many countries are now introducing digital tax systems and aligning their fiscal policies with the realities of the digital economy.

Table-1**Digital tax rates and systems (2019–2024): examples from developed countries**

Country	Digital Services Tax (DST) Rate	Year Introduced	Main Features of the Digital Tax System
France	3%	2019	Applies to digital advertising, marketplaces, and user data sales; targets large tech companies
United Kingdom	2%	2020	Imposed on revenues from search engines, social media platforms, and online marketplaces
Italy	3%	2020	Covers online advertising, digital platforms, and data transmission services
Spain	3%	2021	Targets online advertising, digital intermediation services, and data sales
Austria	5% (advertising only)	2020	Applies to digital advertising revenues generated by large tech platforms
Canada	3% (proposed)	Scheduled for 2024	Proposed to apply retroactively from 2022; targets digital platforms and service providers
OECD (Global Minimum Tax Initiative)	15% (on large MNEs)	2023–2024	Global agreement on minimum corporate tax for large multinationals, including digital service providers
United States	No DST (supports OECD framework)	–	Opposes unilateral DSTs; promotes international consensus through the OECD Pillar I and II initiatives

Between 2019 and 2024, the rapid development of the digital economy led many countries to recognize the need to tax revenues generated from digital services. This necessity arose particularly because large technology companies providing cross-border services (such as Google, Facebook, Amazon, and others) were often operating outside the reach of national tax systems. As a result, Digital Services Tax (DST) was introduced. This tax applies to several types of digital services, including, online advertising (e.g., France, Spain, Austria), digital intermediation and social media platforms (e.g., United Kingdom), E-commerce platforms (e.g., India, Brazil), digital content and data exchange services (e.g., Turkey, Italy). Tax rates vary by country, ranging from 2% to 7.5%, the highest DST rate has been observed in Turkey (7.5%), while Indonesia has implemented one of the broadest frameworks by applying a 10% tax under VAT (PPH 23) on digital services. The purpose of this system is to, protect national economic interests, ensure comparative tax fairness, increase state budget revenues and support the modernization of international tax policy. At the same time, organizations like the OECD (Organisation for Economic Co-operation and Development) and other international bodies are working on developing global tax standards.

These efforts aim to establish unified and fair taxation mechanisms for the digital economy in the near future.

In many countries, the implementation of digital tax systems has led to significant progress in tax administration. In Estonia, 99% of government services are available on digital platforms. Tax declarations are generated automatically and submitted within 3–5 minutes. In Chile, an electronic invoicing system has been in operation since 2003, effectively reducing illegal trade. In India, the Goods and Services Tax (GST) system enables centralized monitoring of all taxpayers through a unified platform. Meanwhile, Italy and France have developed mechanisms to tax digital giants such as Google and Facebook under Digital Services Tax (DST) regulations. In the Republic of Uzbekistan, several initiatives have been implemented to develop the digital economy and modernize the tax system. The Electronic Invoicing (EHF) system was introduced in 2020 and has helped ensure transparency in business transactions among legal entities. The Online Fiscal Cash Register (ONKM) system, launched in 2019, is now widely used by retail and service enterprises across the country. The Taxpayer Personal Cabinet allows individuals and businesses to access online information about their tax obligations, payments, and debts. In addition, Tax Analysis Centers, operating on the basis of AI and Big Data, are used to identify high-risk taxpayers. The taxation of cross-border digital services was introduced in 2022, making foreign digital service providers such as Google, Meta, and others liable to pay taxes in Uzbekistan.

Table-2

Digital tax rates and systems in Uzbekistan (2019–2024)

Year	System Introduced	Description	Tax Rate / Feature
2019	Online Fiscal Cash Registers (OFCR)	Mandatory for retail and service providers to use online cash registers linked to tax authorities	Real-time transaction tracking, no direct rate (VAT applies)
2020	Electronic Invoicing (E-Invoice) System	Legal entities required to issue and report digital invoices through the national platform	Applies to VAT and corporate tax compliance
2020	Taxpayer Personal Cabinet	Web-based portal for individuals and businesses to manage tax duties and view liabilities	Digital access to tax data, filing and notifications
2021	Risk Analysis System using Big Data & AI	Identifies high-risk taxpayers based on transaction patterns and predictive analytics	Not a tax rate, but an analytical tool supporting tax enforcement
2022	Digital Services Tax (DST) for Foreign Companies	Foreign digital service providers (e.g., Google, Meta) required to register and pay VAT in Uzbekistan	15% VAT on cross-border digital services
2023	Integrated E-Tax Monitoring System	Centralized platform for real-time transaction monitoring and automated control	Covers e-commerce, banking integration, and invoice-matching
2024	Expansion of Digital Tax Coverage (expected)	Extension to SMEs, tighter integration with customs and banking data	Ongoing, in alignment with tax transparency and base erosion prevention

Between 2019 and 2024, Uzbekistan implemented profound reforms in its tax system based on digitalization. These reforms were not limited to revising tax rates but were aimed at enhancing transparency, control, and efficiency under the conditions of the digital economy.

In 2019, a new edition of the Tax Code came into effect. The VAT rate was reduced from 20% to 15%, and this was also extended to cover digital services. This marked the beginning of a digital tax policy era.

From 2020, the electronic invoicing system (e-Invoice) was introduced, which enabled automated monitoring of trade and service transactions. This significantly strengthened the fight against unrecorded and shadow activities.

In 2021, the use of online cash registers (OCRs) became mandatory. Every transaction had to be digitally recorded, allowing tax authorities to better detect undeclared income among taxpayers.

In 2022, the “digital tax” system was piloted. It enabled real-time data transmission from mobile apps, online platforms, and other digital services to tax authorities—marking a shift toward real-time tax administration. Starting from 2023, foreign-registered IT companies (such as Google, YouTube, and Netflix) became subject to VAT obligations in Uzbekistan. This move aligned with the principle of international tax fairness by ensuring equal tax treatment for both domestic and foreign digital service providers. By 2024, tax monitoring and taxpayer personal accounts were further improved. These digital tools enabled taxpayers to independently track their obligations, submit reports, and make payments online. Uzbekistan’s digital tax system evolved step-by-step between 2019 and 2024, and today it stands as a modern, automated, and internationally-aligned framework. These reforms have contributed to increasing tax revenues, reducing the size of the informal economy, and enhancing transparency in the business environment. The digital economy has become one of the key drivers of economic growth and development in the modern world. This economic model transforms production, distribution, and consumption systems by integrating them with digital technologies. Accordingly, it has become urgent to adapt tax systems to the realities of the digital environment. However, a number of challenges have emerged in the process of implementing comprehensive digital tax systems. Identifying these challenges and developing effective solutions is crucial for modernizing national tax policy and ensuring fiscal sustainability. The use of comprehensive digital tax systems in the digital economy presents significant opportunities for countries, but it also brings a number of challenges. As outlined in the table, low levels of digital literacy, underdeveloped infrastructure, weak cybersecurity, and outdated legal frameworks hinder the effective operation of these systems. In addition, the lack of oversight over international digital operations contributes to tax evasion on a global scale.

Addressing these challenges requires a comprehensive and strategic approach. Key solutions include, enhancing digital literacy among the population and businesses, improving internet infrastructure, introducing blockchain and advanced cybersecurity technologies, strengthening the institutional capacity of tax authorities and deepening international cooperation in digital taxation. Overall, the successful implementation of digital tax systems plays a crucial role in ensuring the sustainable development of the digital economy. As an integral part of digital economic governance, digital tax systems support the efficient execution of fiscal policy. While Uzbekistan has made significant progress in this direction, further technological, legal, and institutional reforms are necessary to make the system fully effective. Studying global best practices and adapting them to national conditions can help establish a transparent and stable digital taxation framework in the country.

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RAQAMLI IQTISODIYOTDA UMUMIY RAQAMLI SOLIQ SOLISH TIZIMLARI VA ULARDAN MAMLAKATIMIZDA FOYDALANISH XUSUSIYATLARI

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Annotatsiya. Mazkur maqolada raqamli iqtisodiyot sharoitida keng qo'llanilayotgan umumiy raqamli soliq tizimlari, ularning jahon amaliyotidagi o'rni, shuningdek, ushbu tizimlardan O'zbekiston Respublikasida foydalanish xususiyatlari, yutuqlari va dolzarb muammolari tahlil qilinadi.

Kalit so'zlar: raqamli iqtisodiyot, raqamli texnologiyalar, adolatli soliq siyosati, raqamli soliq solish tizimlari, yangi biznes modellar, yangi iqtisodiy muhit.

So'nggi yillarda raqamli texnologiyalar iqtisodiyotning barcha tarmoqlariga chuqur kirib borib, an'anaviy iqtisodiy faoliyat shakllarini tubdan o'zgartirib yubordi. Shu bilan birga, davlatlar oldida yangi chaqiriqlar – ayniqsa, raqamli iqtisodiyot doirasida samarali va adolatli soliq siyosatini yuritish zarurati paydo bo'ldi. Raqamli iqtisodiyotda vujudga kelayotgan yangi biznes modellar, masofaviy xizmatlar, transchegaraviy elektron savdo operatsiyalari mavjud soliq tizimlari uchun dolzarb muammolarni yuzaga keltirmoqda. Shu nuqtai nazardan, jahonning yetakchi mamlakatlari o'z soliq siyosatini raqamli iqtisodiyot sharoitlariga moslashtirish, soliq bazasini kengaytirish va soliq to'lovchilarning tengligini ta'minlash maqsadida umumiy raqamli soliq tizimlarini joriy etmoqda. Bu tizimlar – elektron hisob-fakturalar, onlayn kassa apparatlari, raqamli auditoriya, avtomatlashtirilgan monitoring tizimlari va transchegaraviy soliq ma'lumotlari almashinuvi kabi elementlarni o'z ichiga oladi. O'zbekiston Respublikasi ham raqamli iqtisodiyotni rivojlantirish bo'yicha izchil islohotlarni amalga oshirib, soliq ma'murchiligini zamonaviylashtirish va raqamli soliq tizimlarini bosqichma-bosqich joriy etishga kirishdi. Jumladan, Davlat soliq qo'mitasi