



## OVERVIEW OF DIGITAL INFORMATION SYSTEMS SERVING TAX ADMINISTRATION AND BUSINESS SUBJECTS OF THE REPUBLIC OF UZBEKISTAN

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**Annotation.** This article is devoted to the review and analysis of the information systems used in the activities of the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan, which provides the income of additional payments to the budget and extra-budgetary funds, introducing the digital economy to the tax administration, automatically accounting and controlling the fulfillment of tax obligations.

**Key words:** digitalization, digital transformation, tax system, tax obligations, automated workplace of the taxman, automated information system, software product, integrated information system.

### Introduction

For taxpayers around the world, paying taxes is one of the most difficult and time-consuming economic interactions they have with their governments. Embracing modern technologies will enable successful and sustainable tax reforms, ensure digital technology systems are properly taxed, and reduce barriers to compliance. Global data volume from mobile payment providers, electronic cash registers, online marketplaces and other digital sources will nearly triple from 2020 to 2024. In order to further improve the tax system in our country, reduce the secret circulation in the economy and implement the main directions of the concept of improving the tax policy of the Republic of Uzbekistan, in the decision of the President of the Republic of Uzbekistan dated July 10, 2019 "On additional measures to improve the tax administration" No. PQ-4389, the State Tax Service Tasks such as automation of the Tax Administration process have been defined in order to further improve the activities of the bodies .

These tasks indicate the need to stimulate the social sphere and improve tax administration, ensure the stability of budget revenues, strengthen tax discipline, strengthen its role in ensuring financial security, and improve the methodological foundations of strengthening tax discipline.

Of interest are the works of N. Hanna 1, M. Pratt 2, D. Sparapani, N. Fenwick 3, R. Kinzyabulatov 4 and others. They outline the theoretical foundations and practical experience in the field of the digital economy, as well as the digital transformation of business processes of enterprises and organizations in

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2 Pratt M., Sparapani J. <https://www.techtarget.com/searchcio/definition/digital-transformation/> (circulation date: 22.04.2022) .

3 Fenwick N (Forrester) . Digital business: transformation, disruption, optimization, integration and humanization. URL: <https://www.i-scoop.eu/digital-transformation/digital-business/> (accessed 22.04.2022).

4Kinzyabulatov R. What is a business process and a description of a business process. [Electronic resource]. URL: <https://habr.com/ru/post/342448/> (date of access: 04/22/2022).

<sup>5</sup> Kraus S., Jones P., Kailer N., Weinmann A., Chaparro-Banegas N., Roig-Tierno N. 2021. " Digital Transformation: An Overview of the Current State of the Art of Research ," SAGE Open , Vol. 11(3), pages 21582440211, September.

Europe, Asia and Russia.

Questions regarding the digital transformation of business processes of enterprises and organizations are described in detail in the joint research work of S. Kraus <sup>5</sup>, P. Jones, N. Cuyler, A. Weinmann, N. Chaparro-Banegas N. Roig-Tierno.

Also, the research of domestic scientists is devoted to increasing the competitiveness of the national economy of the Republic of Uzbekistan in the digital economy, improving the theoretical and practical aspects of the digital economy, as well as the introduction of digital technologies in public administration. Research related to the use of information technology in the economy of Uzbekistan was carried out by such scientists as SS Gulyamov, TS Kuchkarov, ATKenjabaev, AT Shermukhamedov, Sh.Sh. Shokhazami, VK Kabulov, R.Kh. Ayupov, AA Musaliev, AM Abduvokhidov, YA Abdullaev, AB Bobozhonov, NM Makhmudov, IK Mirzaev, Sh.G. Odilov, DM Rasulev, BT Salimov, Z.Kh. Toshmatov, N.Kh. Khaidarov, GR Baltabaeva, RA Dadabaeva, IE Zhukovskaya, T.Sh. Chodiev and others.

## **Methods and analysis**

of the President of the Republic of Uzbekistan No. PF-5116 dated July 18, 2017

"On measures to fundamentally improve tax administration, increase the collection of taxes and other mandatory payments", No. PF-5468 dated June 29, 2018 "On the concept of improving the tax policy of the Republic of Uzbekistan" No. PQ-3802 dated June 26, 2018 "On measures to fundamentally improve the activities of state tax service bodies", December 30, 2019 "Measures to ensure the implementation of the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2020" on" No. PQ-4555, Decision No. PQ-4389 dated July 10, 2019 "On additional measures to improve the tax administration" and the tasks defined in other regulatory legal documents related to this activity require the introduction of digital technologies to the tax administration.

Introducing the digital economy to the tax administration will help expand the tax base. Automated accounting and control of the fulfillment of tax obligations ensures the income of additional payments to the budget and extra-budgetary funds. Let's review the information systems used in the work of the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan.

### **1. "Automated workplace of tax inspector (SIAIJ-5)" software product**

In order to improve the software product that ensures the accounting of tax payers - legal entities, their calculations with budget and extra-budgetary funds, as well as the formation of fast analytical and statistical data, the software product "automated workplace of the tax inspector (ARMNI-4)" was created on the Oracle platform. This software product made it possible to fully register all legal entities, to ensure the correctness of information on calculated, paid taxes and compulsory payments, tax debts, fines and fines.

### **2. "Accounting of natural persons and their tax obligations" software product**

The purpose of the product development is to introduce accounting of individuals and personal cards. With the help of the software package, a rapid analysis and vertical control of the fulfillment of tax obligations by individuals is carried out, the accounting of taxable objects belonging to individuals is controlled, and tax administration is improved.

### **3. "Accounting of liabilities of legal entities and individuals" automated information system**

This software product is aimed at accounting of legal entities and individuals with tax debt and creating documents for compulsory collection of debt.

Prior to its implementation, 1,500 tax inspectors used to create documents (notices, lawsuits, etc.) for registration of tax-debted legal entities and individuals and for collection of compulsory debt. Currently, the number of employees dealing with collection orders has been reduced to 200 inspectors.

### **4 "Taxpayer Land Fund" software product**

The purpose of developing this software product is to introduce accounting of the land fund at the disposal of taxpayers (non-state enterprises and enterprises that are the only land tax payers), to ensure the uniformity of information with the cadastral agency regarding legal entities that own land plots.

### **5. "Bank - DSQ" automated information system**

The purpose of this guide is real-time monitoring of budget receipts and extrabudgetary funds.

Before the introduction of the software product, it would take more than 1 working day to receive documents confirming the receipt of payments to the budget and extra-budgetary trust funds for state tax audits, and then the relevant information was submitted to the regional State Tax Service, and then to the State Tax Committee. Information on budget receipts and extrabudgetary funds is received from the bank to the state tax committee in real time. With the introduction of the software package, the creation of operational reports was fully automated.

#### **6. Software product "Accounting and control of one-time fees, rent and fees for providing services to markets and shopping complexes"**

In order to control the full accounting and collection of one-time fees, lease payments and payments for services provided in 374 large markets and shopping complexes of the Republic, the State Tax Committee issued "Accounting and control of one-time fees, rent and payments for services of markets and shopping complexes" make" software product has been improved."

#### **7. "Camera control" software product**

Camera control is one of the most important activities of tax authorities. Automating the process of processing and analyzing tax reports helps to significantly increase the effectiveness of camera control.

The President of Uzbekistan has repeatedly stated that it is not allowed to interfere in the financial and economic activities of business entities by state bodies. Given that one of the main tasks of tax authorities is to control the implementation of tax legislation, camera control allows to solve it taking into account the interests of all parties. In addition, camera control allows business entities to correct mistakes in time and avoid financial sanctions during documentary tax audits, that is, conditions are created where the business entity does not feel discriminated against.

#### **8. "Accounting of tax audits" automated information system**

The purpose of this development is to create a single database of all inspections conducted by tax authorities, to continuously monitor and control the effectiveness of collecting additional taxes and other mandatory payments, applied financial sanctions. It was possible to effectively analyze the results of tax audits by regions, ministries, sectors of the national economy, as well as determine the dynamics of tax violations, which will help to develop proposals for improving tax legislation and other legal documents of the Republic of Uzbekistan.

#### **9. "Administrative practice accounting" automated information system**

This software product is intended for keeping records of offenses committed in the tax field, creating a database of applied administrative and criminal measures, identifying repeated offenses and monitoring administrative proceedings. An electronic database of persons brought to administrative and criminal responsibility for violating the tax legislation was created.

#### **10. "Employee registration database" automated information system**

In order to widely use the modern methods and forms of working with personnel specialists of the State Tax Committee, the information system "Personnel Accounting Database" was developed and introduced. The system allows:

- storage of all available information about the employees of the republican, regional, city and district divisions of the state tax service in the database;
- to receive information on the replacement of positions in accordance with the staff schedule, information on the quality composition of employees, education, specialization, age group, etc.;
- Collect and analyze information on certification, training, existing special levels and disciplinary measures.

As a result of consistent development and modernization of the information-resource base of the State Tax Committee, a single integrated system with a huge amount of information was formed. Databases of tax authorities such as "register of tax and financial reports", "register of tax declarations", "unified register of taxpayers - legal entities", "register of personal cards of taxpayers" received the status of state information resources and were given appropriate certificates.

#### **11. State Tax Committee of the Republic of Uzbekistan single integrated information-resource base**

The adoption of the Decree of the President of the Republic of Uzbekistan dated October 30, 2012 No. PQ-1843 "On measures to further increase the efficiency of the information and communication system of

the state tax service of the Republic of Uzbekistan" has started a new stage in this process. In the end, data handling needs to become more advanced and more comprehensive. After all, among the tasks assigned to the General Information and Analysis Department of the State Tax Committee is the analysis and forecasting of payments to budget and extra-budgetary funds, which is a strategic direction of ensuring the economic stability of the state.

## **12. Electronic state services**

Today, the main strategic task of the State Tax Committee is the transition of the tax service from a fiscal body to a service-oriented agency, which, on behalf of the state, forms reliable relations with taxpayers in the process of fulfilling the constitutional duty to pay taxes by introducing modern information and communication technologies.

In accordance with the requirements of the time, transferring all state services to electronic format, expanding the types of electronic state services and improving their quality, providing other information and consulting services to citizens and business entities are the priority activities of tax authorities.

The State Tax Committee of the Republic of Uzbekistan has developed and introduced 26 electronic state services in accordance with a number of normative legal documents and government decisions.

As a result, it was possible to save time and material resources, to expand the types of information and communication services provided to taxpayers, and most importantly, to eliminate direct contact between taxpayers and tax officials on many issues, which made it possible to exclude the possibility of corruption. In addition, the implemented works served to increase the legal literacy of taxpayers, to ensure further liberalization of tax policy, and to expand the freedom of business activity.

## **13. "Regulatory legal documents on taxation"**

Increasing the legal literacy of business entities is the goal of extensive work carried out by the tax committee.

One of the mechanisms for solving this problem is to provide an electronic service of "normative legal documents on taxation". The service allows the taxpayer to submit the necessary regulatory legal document regulating the field of taxation, to be aware of the news and changes in the tax legislation, to get acquainted with the new rules developed by the state tax committee together with the interested organizations.

## **14. "Review of tax disputes"**

The purpose of the electronic service "Review of Tax Disputes" is to provide taxpayers with an opportunity to quickly find answers to the most complex and controversial issues that arise between taxpayers and state tax authorities in the process of using tax legislation .

The database of the service contains information on the decisions made during the consideration of disputed issues, which are binding for all territorial divisions of tax authorities in the event of such disputes. The service provides an opportunity to get acquainted with the materials of the pre-trial review of the tax dispute held at the meeting of the Expert Council under the State Tax Committee and to see the relevant decision on it.

## **15. "Official explanations of tax authorities"**

"Official explanations of tax authorities" electronic service was introduced in order to quickly search for official explanations of tax authorities on previously received appeals for taxpayers, to create an opportunity to increase their legal knowledge in the field of tax legislation. This made it possible to significantly reduce the number of taxpayers' direct appeals to the state tax service.

Analysis of appeals to the State Tax Service shows that they often have similar topics. In this regard, the software database includes official answers from tax authorities to tax-related questions from taxpayers.

## **16. "Personal tax consultant"**

Electronic state service to create favorable conditions for obtaining systematized information about all types of taxes for individuals and individual entrepreneurs and the determination of the relevant elements of taxation of individuals for the relevant years, as well as the benefits provided and the grounds for receiving them designed to create.

To get advice on property tax, land tax, personal income tax, as well as fixed taxes of individual entrepreneurs on the website of the State Tax Committee [www.solliq.uz](http://www.solliq.uz), the link "for individuals" is selected, after which you will go to the main window "personal tax consultant" need

With the help of this electronic government service, you can get information about the tax period, tax

rates, benefits granted to individuals, objects of taxation and other information.

### **17. Frequently Asked Questions**

With the help of the "Frequently Asked Questions" electronic service, taxpayers have the opportunity to quickly access information related to taxation.

The service was developed in accordance with the Law of the Republic of Uzbekistan "On State Tax Service", which stipulates that providing information and consulting services to taxpayers is one of the main tasks of tax authorities.

By selecting the appropriate question category and specifying a keyword or phrase, the taxpayer can quickly get an answer to the question of interest. Today, the database of the most frequently asked questions contains about 3.2 thousand questions and qualified answers to them.

The "Frequently Asked Questions" service is intended for business managers, accountants and a wide range of individuals. It is designed to help solve problems that arise in the field of taxation in everyday life.

It is designed for calculating personal income tax, fixed tax and insurance premium, property tax, land tax and tax for the use of water resources.

### **18. "Electronic meter"**

"Electronic calculator" allows an individual taxpayer to independently calculate personal income tax, fixed tax and insurance premium, property tax, land tax and tax for the use of water resources.

A special feature of this service is that it is not mandatory for the taxpayer to provide personal information to access it.

"Electronic Calculator" provides automatic reduction of tax credits, if any. After the taxes have been calculated, the taxpayer has the option to print out all the information generated on the computer.

The "Electronic Calculator" service also allows the taxpayer, in case of doubt, to check the correctness of the calculation of these taxes by tax authorities and agents.

### **19. "Calculations with the budget of individuals"**

"Providing information to taxpayers-individuals about settlements with budget and extra-budgetary funds" service

intended to provide full information on calculations using information and communication technologies to the category of taxpayers such as individuals and sole proprietors.

When an electronic digital signature is available through his personal account, the taxpayer can receive all the information about the taxes and fees he has to pay, and the calculations with budgetary and extra-budgetary funds. The information is provided in the form of personal cards formed on the given date.

The service allows you to create reconciliation reports on taxes and payments and check the correctness of calculating the amount of taxes, tax payments and fines, which exempts you from visiting the state tax inspectorate.

The relevance of the service is to increase trust in the tax authorities, as well as to prevent the collection of tax debts.

### **20. "Information about the counterparty"**

The electronic service "Kontragent Information" is designed to create additional convenience for taxpayers and create an attractive business environment. It is designed to increase the mutual trust of business partners in conducting business activities. With the help of the service, legal entities (agents) have the opportunity to provide their business partners (contractors) with information about their organizations, which are available in the database of the state tax service. At the same time, agents can independently choose the type of information they are interested in from the list provided for a certain period of time or on a certain date.

### **21. Issuance of electronic certificates on the absence of tax arrears.**

The electronic service is aimed at drastically reducing the number of personal appeals to the state tax

service of all categories of taxpayers. After entering the website, entering STIR in the appropriate field, a certificate of no tax debt can be automatically generated and printed if necessary. At the same time, the presence of an electronic digital signature is not required.

The certificate can be issued if the taxpayer does not have any tax arrears. The document is automatically registered and assigned a unique registration number with the specified date. It is stored immutably in the DSQ database.

## **22. "Finding a personal touch"**

The user of the service is given the opportunity to find his Taxpayer Identification Number (STIR). This service is very important, and a taxpayer (individual) must indicate his STIR affix in order to register with a certain state tax service, to engage in certain types of licensed activities, as well as in cash settlement payment documents, documents,

To use the service, it is necessary to indicate the passport series and number, name, surname in the relevant fields and click the "search" button.

In order to save time, within the "know your room" electronic service, taxpayers are given the opportunity to create and print a "certificate of registration by the state tax committee and a certificate of issuance of a taxpayer's identification number" without leaving home. For this, after finding the STIR, it is enough to press the "generate certificate" button and print the document that appears on the monitor.

In order to check its validity, the responsible employee of the institution to which the printed form No. 6 was submitted must use the "Find out your STIR" electronic service. To do this, it is enough for him to enter the passport data in the appropriate fields and check the result.

In this case, the reliability of the information obtained is guaranteed by the State Tax Committee.

## **23. "Electronic tax report"**

According to the decision of the Cabinet of Ministers of the Republic of Uzbekistan "On the further improvement of information services to taxpayers and the information system of the State tax service bodies" dated August 4, 2006 No. 157, the state tax service bodies, using modern information and communication technologies, in order to further improve the information services to taxpayers the program for improving information services to payers was adopted, and the information system of the state tax service for 2006-2010, according to which, in particular, the introduction of electronic document circulation in the presentation of financial reports and calculations by business entities was implemented.

## **24. "Electronic reports of individual entrepreneurs"**

An electronic digital signature is provided to individual entrepreneurs engaged in trading activities, as well as importing goods intended for commercial activities.

The electronic report is made by filling out electronic forms in the taxpayer's personal account. At the same time, only primary data is entered in the fields of the form, the totals are calculated automatically, which saves you from making arithmetical mistakes. Reports are not required to be reproduced on paper.

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## **26. "Sending electronic tax declarations of individuals"**

Submission of tax declarations within the terms established by law is one of the most basic obligations for individuals in the field of taxation. In the past, this process was difficult at all stages - both the data filling stage and the direct delivery stage - as it took a lot of time and sometimes hurt the progress of the work.

## **27. "Information via SMS request"**

SMS services in the state tax service are recognized as one of the promising directions of electronic transfer of state services.

In addition, the taxpayer can receive information about his STIR in response to an SMS message containing a specific code, series and passport number.

"Your tax service"

The electronic service "Your tax service" allows the user to get information about any regional, district or city division of tax authorities. To see on the screen the exact postal address, e-mail address, duty station and telephone numbers of the trust, the names of the leaders, the hours and days of reception of citizens, it is enough to select the desired district or city from the list. The "Your tax service" service provides information and contact information about the officials responsible for providing the service and registering an electronic digital signature, and if necessary, they can be contacted for advice and clarification.

### **28. " Issuing an extract from the schedule of inspections of economic entities"**

Is there an inspection next year or not? Anyone who asked this question is probably well aware that reliable information can now be obtained using the electronic state service "submitting an extract from the check table" provided by the state tax committee on the website [www.soliq.uz](http://www.soliq.uz). This electronic service was developed in accordance with the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 181 of August 23, 2007. In 2015, this service was used 14,864 times.

The presence of an electronic digital signature is not required to use this electronic state service, relevant information can be obtained by entering the taxpayer's identification number.

You can find an answer to your question on the website of the Republican Council for Coordinating the Activities of Controlling Bodies at [www.tekshirishlar.uz](http://www.tekshirishlar.uz), and the services are not limited to this. Here there is information about all regulatory bodies that conduct inspections of business entities, lists of inspectors and orders for the appointment of inspections.

### **29. " Calculations with the budget of legal entities "**

A legal entity can receive complete information about the current state of calculations with budget and extrabudgetary funds through its personal account. The only condition for this is the presence of an electronic digital signature. Information is provided in the form of unilateral reconciliation acts formed for a certain period, as well as copies of personal cards for taxes and other mandatory payments for any reporting period.

### **30. " Payers of value added tax "**

The electronic service allows you to get information about whether a particular legal entity is a VAT payer. This service is relevant in the conclusion of contracts, as it allows one legal entity to obtain information about another legal entity with which it plans to conclude a contract, its counterparty is not a VAT payer or payer in the shortest possible time.

Information on more than 13,000 VAT payers can be obtained through this service.

### **31. "Information on tax benefits"**

The electronic service allowed taxpayers to get detailed information about tax exemptions for legal entities, their validity periods and regulatory documents issued on the basis of this exemption.

The directory is integrated into the electronic tax reporting system, with the help of which benefits are automatically calculated when filling out electronic tax reporting forms and taken into account when calculating taxes.

"Registration of Taxpayers" website [www.soliq.uz](http://www.soliq.uz), STIR is issued to business entities without visiting the tax authorities without visiting the tax and statistical authorities at the same time. The "Citizens' Electronic Appeals" service made it possible to optimize one of the most time-consuming and time-consuming processes for both the employees of the tax authorities and those who applied to them.

### **Conclusion**

Taxpayers have the opportunity to obtain information for themselves, as well as to report violations of their rights and protect their interests, without spending time on personal visits to tax authorities. At the same time, the electronic appeal must meet the requirements of the legislation and have an electronic digital signature, otherwise it is considered anonymous and will not be considered. Appeals are considered in the prescribed manner and within certain deadlines.

"The structure, functions, tasks and powers of the tax committee" include the basic tasks and functions of the tax committee, its leadership and state tax service bodies, among the main electronic state services provided to taxpayers, as well as other normative legal acts regulating the field of taxation. includes the possibility to get complete information about the documents.

"Sign up for management reception" The service allows you to plan a visit to the tax authorities in advance and avoid waiting in line for a meeting with one official at a time.

To register for admission, the person who wants to enter the tax payer admission must choose from the relevant table of admission of citizens on the official website of the state tax committee.

After selecting the official, entering their information in the appropriate fields and a brief statement about the purpose of the visit, the application for admission will be processed within one working day. A taxpayer who has made an online appointment will automatically receive an opportunity to create and print an "appointment ticket". When visiting the tax authorities after presenting identity documents, he will be admitted at the time indicated on the ticket, regardless of whether there is a queue or not.

As a result of these automated information systems introduced into tax activities, the circulation of paper documents between the structures of state tax authorities has been minimized. Large volumes of data, archives, incoming and outgoing documents were converted into electronic form and systematized.

The exchange of information with the structural divisions of the state tax service at all levels, as well as with relevant ministries, agencies and other organizations, has been accelerated to meet international requirements. Implementation of automated information systems such as "Automated document execution control system", "Electronic information system of internal documents", "Personnel accounting database", "Computer equipment, accounting of computing devices", "Remote management system of state tax service authorities" and others made it possible to automate many areas of the internal work of the state tax service.

In conclusion, the implementation of the above digital systems has increased the efficiency of the work of the Tax Committee several times, increased the level of responsibility for tax collection and mandatory payments, collection of tax debts, prevention of tax law violations.

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