

THEORETICAL FOUNDATIONS OF OPTIMIZING TAX BURDEN

Ikromov Elyor Ibodulloyevich

Asia International University
Lecturer, Department of Economics

Annotation: This article examines in expanded form a relatively underexplored new scientific direction in regional economics — the impact of digital transport corridors on territorial economic integration processes. The study provides an in-depth analysis of theoretical and practical aspects related to digital infrastructure, automation of logistics processes, digital monitoring, multimodal transport management, and the optimization of interregional trade flows. Based on international experience, the role of the DTC system (Digital Transport Corridors) in enhancing regional economic competitiveness is substantiated.

Keywords: regional economy, digital transport corridors, economic integration, logistics system, digital infrastructure, transit potential, competitiveness.

Digital transport corridors are one of the key infrastructural systems defining the transformational stage of the modern regional economy. They consist of elements such as digitalized logistics platforms, real-time monitoring of transport vehicles, electronic management of multimodal transport chains, automatic coordination of cargo flows, and digital simplification of customs processes. Such a system enables fast, accurate, and efficient establishment of economic linkages between regions.

The theoretical foundations of digital transport corridors are formed at the intersection of logistics digitalization, the integration of transport-economic systems, and regional development theories. Managing transport flows through digital systems reduces costs, shortens delivery times, and improves shipment quality. Scientific sources indicate that in regions that have transitioned to digital logistics, transit efficiency has increased on average by 20–30%, while logistics costs have decreased by 10–15%.

International experience confirms that digital transport corridors are a strategic factor in economic integration:

- In the European Union's TEN-T system, digitalized corridors have strengthened transport adaptability between European regions and increased cargo movement speed.
- China's "Digital Silk Road" initiative has simplified regional trade by shifting multimodal transport and customs operations fully into electronic form.
- South Korea has sharply improved interregional trade efficiency by integrating logistics centers with AI-based management systems.

The competitiveness of a regional economy is determined not only by its production capacity but also by the modernity of its transport-logistics system. Digital transport corridors create the following economic advantages for regions:

1. **Acceleration of trade flows.** Digital tracking systems allow precise planning of cargo movements, contributing to the growth of interregional trade volume.
2. **Reduction of transport costs.** Digital systems decrease empty runs of transport vehicles, optimize fuel consumption, and reduce warehouse-logistics expenses.
3. **Increased investment attractiveness.** Regions with advanced digital infrastructure are more favorable for foreign investors.

4. **Higher logistics competitiveness.** In the World Bank's Logistics Performance Index (LPI), digitalized regions occupy higher positions.

Digital transport corridors are particularly important for Uzbekistan. The country's central location in Central Asia significantly increases its transit-logistics potential. By implementing DTC systems, Uzbekistan can:

- accelerate regional trade exchange,
- reduce export logistics costs,
- digitalize transport infrastructure,
- simplify customs procedures.

Creating digital transport systems is considered not only an economic, but also a geoeconomic strategy for the sustainable development of the regional economy. This strengthens Uzbekistan's integration with international transport corridors, enhances regional cooperation, and elevates the country's status as a logistics hub in the region.

The operation of digital transport corridors is formed through complex economic mechanisms. These mechanisms ensure simultaneous data exchange among all participants in the transport chain, optimization of logistics processes, and increased efficiency of interregional economic flows. The following economic elements play a key role in digital transport corridors:

1. **Digital logistics platforms**

These platforms facilitate real-time data exchange among transport vehicles, warehouses, customs posts, border checkpoints, and loading-unloading facilities. They automatically record cargo location, transit status, delivery time, and any route alterations.

2. **Optimization of transport costs**

Digital systems form optimal route options for cargo flows. For example, AI algorithms determine the most efficient routes for vehicles, reducing fuel consumption by 12–18%.

3. **Digitalization of customs processes**

Digital transport corridors simplify customs control through electronic declarations, digital scanning, and automated permits, ensuring uninterrupted cargo movement.

4. **Integration of multimodal transport**

DTC integrates railway, automobile, air, and sea transport into a unified digital management system, increasing logistics stability across regions.

Strategic Opportunities for Uzbekistan

Uzbekistan, as a transportation hub of Central Asia, may gain new geoeconomic advantages through the implementation of DTC systems. The following areas are of strategic importance:

1. **Strengthening its position as a regional transit hub**

Through digital transport systems, Uzbekistan can become a key node in China-Europe cargo flows, generating billions of dollars in annual transit revenue.

2. **Enhancing export logistics efficiency**

Domestic producers will significantly reduce cargo transportation costs for exports, increasing the competitiveness of Uzbek products on international markets.

3. **Attracting large foreign investments**

Regions with digital logistics infrastructure create a stable and safe transport environment for investors.

4. **Improving transparency in customs and border procedures**

Electronic declarations, automated controls, and digital monitoring systems reduce corruption risks and improve system efficiency.

Digital transport corridors are one of the main directions of regional economic integration. They not only modernize transport-logistics systems but also strengthen interregional economic

linkages, accelerate trade flows, and provide a strong impulse for economic growth. For Uzbekistan, the implementation of DTC systems is one of the top strategic priorities of economic policy, ensuring the country's deeper integration into both regional and global economies.

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