PROSPECTS OF DIGITALIZATION OF TAX POLICY IN THE DEVELOPMENT OF THE CLUSTER SYSTEM

Khudoykulov Sirojiddin Uzok ugli
Independent student of Tashkent State University of Economics
E-mail: khudaykulov.su@gmail.com

Abstract:
This research paper details the current need for a complete digitalization of the tax system, including the integration of artificial intelligence systems, which will simplify accounting for taxpayers, including large enterprises and clusters, and reduce the workload of civil servants.

Keywords: Clusters, tax administration, turnover, employees, tax revenues, digitalization, digital economy, artificial intelligence, automotive industry, manufacturing.

Introduction

Increasing competition in the global economy, globalization of production processes, and the widespread introduction of digital technologies are placing new demands and challenges on national economies. In these conditions, the cluster system is playing an important role in sustainable economic development, increasing production efficiency, and expanding value chains.

Analysis of literature on the topic

Cluster theory was first advanced in the 19th century by the German economist Johann Heinrich von Thunen and his followers W. Launhard and A. Weber. A. Marshall, in his work “Principles of Economic Science”, selected urban agglomerations and industrial areas as research objects and conducted studies on the relationship between productivity and geographical localization of production. He proved that the productivity of enterprises and organizations depends on their geographical location near economic zones. B. Lundvall and B. Johnson proposed the concept of "development blocks" related to cluster theory and emphasized that sectoral or regional production associations, the process of continuous training of the entire population of the country, are a source of national economic growth and competitiveness. The modern interpretation of cluster theory was fully formed in the 1980s. M. Poter empirically proved that large competitive companies tend to concentrate in certain areas.

Research methodology

In the process of analysis, statistical grouping of data, comparative and trend analysis methods were used. The article compares the scientific-theoretical views of economists focused on the role of the cluster system in the economy.

Analysis and results

The cluster system serves to increase economic efficiency by integrating production, processing, logistics, service provision, and research activities into a single chain. However, the success of cluster activities largely depends on the tax policy pursued by the state, its transparency, and effectiveness.

In recent years, the introduction of digital technologies in improving tax administration has become a priority. In particular, digitalized tax policy is gaining importance in regulating complex financial relations between a large number of entities participating in the cluster system. Therefore, this article provides a comprehensive analysis of the essence, importance, existing problems and prospects of digitalizing tax policy in the development of the cluster system.

A cluster is a unified system of interconnected enterprises, educational and scientific institutions, infrastructure entities, and government agencies in a certain region or industry. The main goal of clusters is to reduce production costs, introduce innovations, and produce competitive products.

Tax relations in the cluster system are more complicated than in traditional enterprises. Because within a cluster:

- mutual internal calculations will increase;
- movement of raw materials and finished products is carried out continuously;
- added value is formed step by step.

Therefore, the correct organization of the tax policy is important in creating equal conditions for all participants of the cluster, fair distribution of the tax burden and stable provision of state budget revenues.

Digitization of tax policy is the process of managing tax relations on the basis of information and communication technologies, automating tax administration and integrating the database. Digitization includes the following main directions:

- electronic tax report and declarations;
- online cash register systems;
- electronic invoices;
- personal electronic cabinets of taxpayers;
- the use of digital analytics and artificial intelligence in the analysis of tax data.

In the cluster system, these directions are of particular importance, because the interaction of the cluster participants will be transparent and controlled precisely through digital platforms.

Since the production chain in clusters is continuous, accuracy and speed are required in the taxation process. Through digital tax mechanisms:

- correct calculation of value added tax;
- prevention of double taxation in domestic transactions;
- the possibility of automatic application of tax benefits and preferences will be created.

In addition, the digitized tax system allows to consolidate financial information between cluster participants in one center. This is an effective tool for tax authorities to analyze, identify tax risks and take preventive measures.

Digitization of tax policy has the following positive effects on the development of the cluster system:

- reduction of tax administrative expenses;
- reduction of the human factor in the preparation and presentation of reports;
- increased transparency of the business environment;
- improvement of the investment environment.

Especially for export-oriented clusters, the digital tax policy is important in adapting to international accounting standards.

This increases the competitiveness of national products in foreign markets.

At the same time, there are a number of problems in the process of digitizing tax policy. These include:

- insufficient development of digital infrastructure in some regions;
- the difficulty of the participants of the small cluster in adapting to digital technologies;
- issues of information security and personal data protection;
- additional costs associated with the implementation of digital systems.

Complete digitization of tax policy without solving these problems may not bring the expected results.

In order to further develop the cluster system in the future, digitization of tax policy should be implemented in the following prospective directions:

- introduction of a single integrated tax information system for clusters;
- automation of information exchange between tax authorities, customs and banking systems;
- development of tax analysis and forecasting mechanisms based on artificial intelligence;
- organization of educational programs aimed at improving digital tax literacy for entrepreneurs.

These measures will bring tax relations in the cluster system to a qualitatively new level.

Conclusions and suggestions

In short, digitization of tax policy is a direction of strategic importance in the development of the cluster system. Through digital tax mechanisms, tax administration will be simplified, economic processes will become transparent, and a favorable business environment will be created for cluster participants.

Therefore, considering the digitization of tax policy as an important element of supporting clusters and its gradual introduction will serve the sustainable development of the national economy.

Used literature

1. Tax Code of the Republic of Uzbekistan (new edition).
2. B.I. Isroilov. Fundamentals of the tax system in Uzbekistan. 2016.
3. www . Lex.uz National database of legislation of the Republic of Uzbekistan.
4. www. uza .uz National Information Agency of Uzbekistan.
5. www.Agro.uz Republic of Uzbekistan Ministry of Agriculture.
6. www.mf.uz Republic of Uzbekistan Ministry of Economy and Finance.