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ISSUES OF ELIMINATING TAX AVOIDANCE OPPORTUNITIES DUE TO THE USE OF ONLINE TILLS AND VIRTUAL CASH REGISTERS IN THE DIGITAL ECONOMY

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Abstract:
The article analyzes the opportunities for tax evasion in the digital economy of the Republic of Uzbekistan, online trade, electronic services, electronic transactions and gives relevant proposals and recommendations.

Keywords: Tax authorities, taxpayer, business entity, hidden economy, digital economy, online till, virtual cash register, online commerce, e-services, electronic transactions.

Introduction

In accordance with the Decree of the President of the Republic of Uzbekistan, large-scale reforms are being implemented in the country in the field of monetary, foreign exchange, tax and foreign trade policy to create favorable conditions for doing business and improve the investment climate.

At the same time, expert assessments and surveys of business entities indicate that hidden turnover in the economy remains at a high level, especially in such areas as trade and public catering, transportation, housing construction and repair, provision of housing services, which undermines the economic interests of conscientious entrepreneurs, creating unequal conditions for doing business.

A legal document has been developed to reduce the level of the hidden economy, create equal competition conditions for doing business, including by reducing the regulatory and administrative burden, automate and simplify the procedures for compliance with tax legislation.[1]

[1]Decree of the President of the Republic of Uzbekistan dated October 30, 2020, No. UP-6098 "On organizational measures to reduce the hidden economy and improve the efficiency of tax authorities"

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In addition, in order to ensure the implementation of the Decree "On the introduction of modern information technologies in the system of settlements in the field of trade and services, as well as measures to strengthen public control in this area", the procedure for the use of online cash registers with a fiscal module and virtual cash registers by all legal entities, individual and family entrepreneurs who carry out paid settlements with morally is established.

In order to ensure the implementation of the Decree of the President of the Republic of Uzbekistan, the procedure for the application of online cash registers with a fiscal module and virtual cash registers by all legal entities, individual and family entrepreneurs who carry out paid settlements with the population is established.[2] In accordance with this decree, step-by-step transition of all business entities to the operation of online cash registers is provided.

According to the analytical results in Figure 1, in 2023, the amount of commodity turnover in total cash and paid settlements through the payment terminal amounted to 301152.1 million soums, which in turn increased by 483500.4 million soums compared to 2019, 407486.6 million soums compared to 2020, 330784.3 million soums compared to 2021, and 196051.9 million soums compared to 2022.

Tax avoidance issues arise if businessmen fail to issue a check and equivalent document to the buyer in a timely manner. As a result, taxes may not be paid to the budget by business entities on time.

[2]Decree of the President of the Republic of Uzbekistan dated September 6, 2019 No. UP-5813 "On measures to introduce modern information technologies into the settlement system in the field of trade and services and on measures to strengthen public control in this area".

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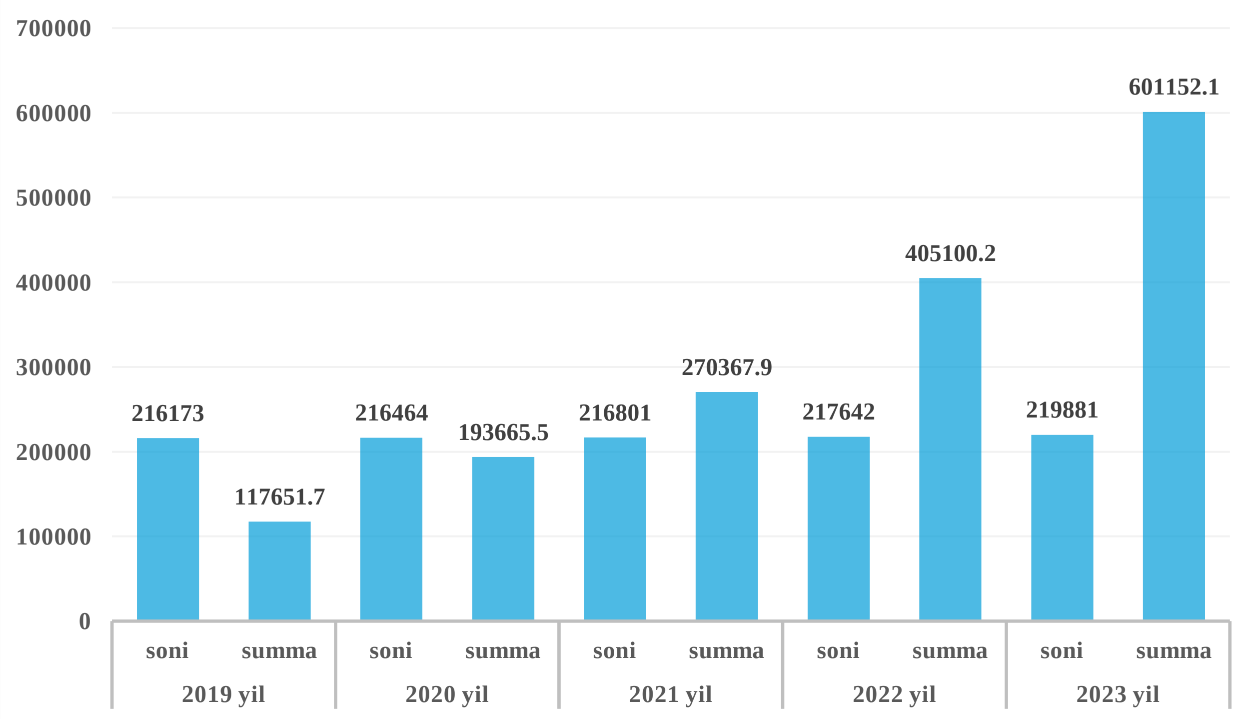

Figure 1. Number of cash registers and virtual cash registers installed at toll service points in the country in 2019-2023 and their amounts (in billions of soums) [3]

The price of online NKT is obligatory to receive 3 million soums, connection to the banking terminal system is equal to one fold of the basic amount, the monthly subscription fee of 100 thousand soums on average is also paid. However, we should take into account that in our country not all economic entities receive the same profit and there is no uniform trade turnover. For business entities or individual entrepreneurs with a small turnover, the monthly subscription fee for online check-in cash registers can also be significantly affected.

As we know, entrepreneurs in our country nowadays use 19 types of online NGOs. By switching to an online NGO, it becomes possible to control the proceeds of the industry in real time, the sources of formation of the tax base are more fully covered, direct contacts with tax authorities are reduced, the reliability of data is guaranteed, and there are other advantages of this system, as there are two sides of the coin due to the influence of time. The first is the problem of NKTs not being perfectly programmed, in which entrepreneurs who have switched to

[3] https://www.soliq.uz// based on data from the official website

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using online NKTs have had to use two or three control cash registers at the same time. For example**, business entities using cash registers "MERKURIY-115F-UZ", "MERKURIY-185F-UZ", "Uzkass-185", "Simurg 001", "ORION-100-F UZ",** will need to use two additional cash registers. To withdraw money from Uzkart card and withdraw money from Xumo plastic cards. Business entities using the remaining 14 types of online NKT are required to use one additional control cash register.

Using two or three control cash registers takes some time, both for the entrepreneur and for the consumer. Both the consumer and the entrepreneur lose time, which is the most precious commodity. We know that when a new function is introduced into the online NKT, it is necessary to update the online NKT software. This will cost an entrepreneur 1 times the basic calculation of the renewal. If an entrepreneur who needs to renew an online NKT has one NKT, it will cause him to suspend his activities until he or she renews the program. Such a program should be created so that it is necessary for business entities that can accept Uzkart cards and Xumo cards, withdraw funds from them and issue cheques with fiscals. When an application is upgraded, it should enable remote speed implementation and save valuable time and not cost time and money to update the program.

Execution of trade and services without their use, as well as issuance of receipts, receipts, checks or equivalent documents to the buyer, as well as refusal to accept payments through payment terminals - entails a fine of five million soums[4].

Under this article, all business entities were subject to fines of the same amount for non-issuance of checks or equivalent documents. As a result of this, we can say that there is little fairness among the economic entities. Given that all business entities do not receive the same amount of profit and do not generate the same amount of commodity turnover, the penalties should be different. For example, some Individual Entrepreneurs can make an annual turnover of up to one billion, while some enterprises can have a monthly turnover of up to one billion and some companies can reach one billion. Taking into account such situations, we should apply fines differently.

Based on the above, in order to avoid shortcomings in the use of online cash register equipment and virtual cash registers, the following are proposed:

[4] https://www.soliq.uz// based on the information on the official website.

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– Entrepreneurs using all types of online cash registers, which are already in use in our country, can withdraw money from all types of plastic cards without using two or three control cash registers, as well as one online control cash register with a fiscal module.

– imposition of a fine of 5 million soums for business entities with an annual turnover of up to one billion, 7.5 million for business entities with an annual turnover of one billion to five billion, 10 million for business entities with an annual turnover of five billion to ten billion, and 15 million for all business entities with an annual turnover of more than ten billion.

– it would be desirable to introduce it in Uzbekistan, having studied foreign experiences in the implementation of online trade, electronic services, electronic transactions.

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4. http://www.lex.uz.
5. http://www.stat.uz.