THE CONCEPT AND SIGNIFICANCE OF DIGITALIZATION OF TAX LEGAL RELATIONS

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Abstract. This article analyzes tax system in the period of digital economy and it gives thorough analysis of the impact and significance of digitalization in tax system development.

Key words. Digitalization, tax system, legal relations, principles and significance.

Introduction. Digitalization as a multidimensional process affecting the transformation of tax legal relations should be based on the following essential principles.

1.   The principle of legality, which involves the use of digital technologies by tax authorities exclusively for the purposes established by current law.

2.   The principle of maintaining a balance of private and public interests, which involves avoiding excesses in the digitalization of tax legal relations in the direction of excessively ensuring the public fiscal interest or the private legal interest of the taxpayer. So, E.L. Vasyanina rightly notes that effective financial and legal regulation should be based on an optimal balance of the ratio of public law and private law principles [1].

3.   The principle of professionalism and competence of developers and users of digital technologies and information systems within the framework of tax legal relations.

4.   The principle of ensuring tax secrecy when using digital technologies.

5.   The "one-window" (yagona darcha) principle, which implies, on the one hand, the unification of interaction between the taxpayer and the state, and on the other hand, the one-time submission of information by the obligated person to the tax authority.

Main part. Digitalization acts as an exogenous factor in the development of tax law and tax legal relations, which implies its external origin, the predetermination of the processes of scientific and technological progress, as well as the independence of the processes of development of digital technologies from the legal system. Digitalization, from the position of a scientifically grounded integrative concept of legal understanding, acts as an exogenous factor influencing the sources of law (primarily the law-making activities of public authorities) [2], which affect the internal and external expression of law (forms of law).

The transformative impact of digitalization on tax legal relations is due to the following factors.

Firstly, the introduction of digital technologies involves a qualitative improvement in communications between subjects of tax legal relations (tax authorities, taxpayers, tax agents, public

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[1] Vasyanina E.L. New approaches to the regulation of financial legal relations in the context of globalization and digitalization of economic processes // Financial law. - 2020. - No. 4. P. 3-6.

[2] Ershov V.V. Regulation of legal relations: Monograph. - M.: RGUP, 2020. - P. 137.

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legal entities and other subjects) with the simultaneous ability to process and transform transmitted information

Secondly, the emergence of the possibility of automating the processes of complete recording, accounting, storage and processing of data on business transactions and objects of taxation of taxpayers that affect the amount of his tax liability (automation of the process of determining the amount of tax liability). At the same time, the corresponding potential of digital technologies involves its extension to other operations of subjects of tax legal relations, carried out within the framework of the implementation of mutual rights and obligations.

Thirdly, the creation of unique technologies and integrated systems for collecting, storing and processing large volumes of data about taxpayers, which will improve the efficiency of various areas of activity of tax authorities (taxpayer accounting, tax control, control and analytical activities, etc.).

Fourthly, digital technologies based on the principles of artificial intelligence are significantly changing the architecture of tax control and the content of relevant legal relations.

Artificial intelligence is one of the types of digital technologies and has the ability to make independent decisions based on the data received [3], which is certainly superior to programs that are unable to go beyond the prescribed algorithms. Artificial intelligence is "the next stage in the development of robotics [4]. " Also among the features of artificial intelligence is the ability to self-learn [5].

It should be noted that within the framework of legal scientific research, mentioning artificial intelligence (Artificial Intelligence , AI) is necessary in the meaning of weak artificial intelligence (Narrow AI), capable of effectively solving problems based on machine learning (machine learning , ML) and other components within narrow areas of activity, rather than strong artificial intelligence (General AI), possessing all the abilities of the human mind (disputes about the possibility of the existence of such artificial intelligence occur, rather, in the field of science fiction). Within ML means of mathematical statistics, numerical methods, optimization methods, graph theory and probability theory, various techniques for using data in digital form are used.

Fifthly, digitalization can significantly simplify many procedures carried out by subjects of tax legal relations by eliminating unnecessary responsibilities or creating new digital approaches to the implementation of mutual rights and obligations of subjects of tax legal relations.

The development of digital technologies in the area under study, on the one hand, ensures the evolution of individual tax legal institutions, the rights and obligations of subjects (for example, the obligation to submit tax returns), and on the other hand, transforms the foundations for building tax legal institutions (for example, the institute of tax control) and is an important condition for the emergence of qualitatively new tax institutions (for example, the creation of new special tax regimes,

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[3] In GOST R ISO 8373-2014 "Robots and robotic devices. Terms and definitions", the terms "intelligent robot" and "robot with elements of artificial intelligence" are given as synonyms.
[4] Laptev V.A. The concept of artificial intelligence and legal responsibility for its work / V.A. Laptev // Law. Journal of the Higher School of Economics. - 2019. - No. 2. - P. 79-102.
[5] Evstratov A.E., Guchenkov I.Yu. Limits of application of artificial intelligence (legal problems) // Law enforcement. - 2020. - T. 4. - No. 2. - P. 13-19.

determination of the legal status of individual digital technologies).

Sixth, the impact of digitalization on tax legal relations is manifested in the reduction of opportunities for subjective discretion of tax officials, which, according to Yu.V. Old [6], implies the absence of obligations to choose from a set of possibilities for a specific behavior (choice exists in the presence of several alternatives).

Conclusion. Summarizing what is stated in this paragraph, considering the concept and legal significance of digitalization of tax legal relations, it seems possible to draw several conclusions.

Firstly, digitalization within the framework of legal research is considered in several aspects:

1.   Digitalization as a technological process that transforms (transforms) legal phenomena;
2.   Digitalization as a relationship subject to regulatory influence by law as a social regulator.

Secondly, tax legal relations must be considered from the perspective of an integrated approach that recognizes the interconnection of imperative and dispositive principles in tax law, as well as the whole variety of tax legal relations resulting from the implementation of the principles and norms of tax law contained in a single, developing and multi-level system of forms of national and (or) international law implemented in Uzbekistan.

Thirdly, digitalization of tax legal relations is the process of creation, implementation, application and improvement of digital technologies and information systems that affect the transformation of the composition and content of tax legal relations, as well as the improvement and automation of the implementation of subjective rights and legal obligations of participants in the relevant legal relations.

Fourthly, the exogenous transformative impact of digitalization on tax legal relations is based on the communication potential of digital technologies, the possibility of effective functioning of big data systems (Big data), simplifying the interaction of participants in tax legal relations, the ability to automate numerous operations within the framework of law enforcement and analytical activities of tax authorities, and the introduction of software systems with features of artificial intelligence.

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