Кумитаи андози назди Ҳукумати
Ҷумҳурии Тоҷикистон

Tax Committee under the Government
Republic of Tajikistan

DEVELOPMENT OF PARADIGMS OF DIGITAL TAX SERVICES

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Grant Project No. D835-TJ "Tax Reform Operation"

Start **2021** Project of measures for the development of tax administration of the Republic of Tajikistan

ending **2026** Improving efficiency through the principles of sustainable development, client oriented and digitalization

The project "Tax Reform Operation", the purpose of which is to promote the practical implementation of the Tax Administration Development Program for 2020-2025, adopted on **December 30, 2019** by the Decree of the Government of the Republic of Tajikistan **No. 643**

CUSTOMER FOCUS PRINCIPLE

Objective of the

- Simplification of the tax system;
- Improving the quality of taxpayer services;
- Improving voluntary tax compliance.

TAX REFORM OPERATION

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50 million dollars

It is planned to allocate for the implementation of the goals set by the World Bank, development of which began in 2022

Implemented project works :

Digital online environment for business and taxation. More than 80 tax services. Over 45 maintenance modules .

IT- Deal Tracking Technologies and connections (Online CCP, IT - VAT accounting)

Digital standardization of taxpayer services (Article 167 of the Tax Code of the Republic of Tajikistan)

Unified Digital Infrastructure (API) with banks and state control bodies, customs authorities

Mode of automation of calculation of obligations and submission of reports

Development of relational capital with the taxpayer. Horizontal tax monitoring

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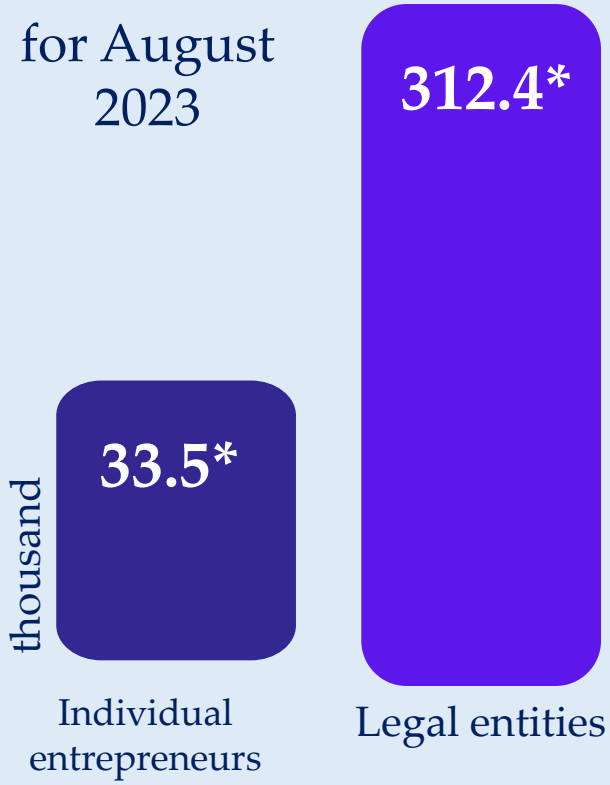
GROWTH FACTOR

Growth in business activity and start-ups



- Growth of operations and document flow
- Growth in international payments
- Cashless payments

E-commerce

Growing presence of international business

Growth of foreign trade transactions

Average growth of the economically active population **2.8 % per year**

Digitalization of business and households

DIGITIZATION OF TAX ADMINISTRATION

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tax services

Fiscal transparency
Interaction speed
Data safety
Analytics and information
Electronic document management

Digitalization technologies:

- *cloud data*
- *Open interfaces (APIs)*
- *Electronic payments*
- *Neural networks and AI*

Automation of data collection and registration

Automation of accounting for taxpayers and their information profile

IT - technologies for tracking information flows and goods

Electronic document management. IT – information flow infrastructure, electronic reporting, analytics

IT - dialogue with the taxpayer

Digital ecosystem of two-way communication with the taxpayer

TAX SERVICES ON THE PLATFORM OF THE TAX COMMITTEE

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The quality and satisfaction with tax services is assessed online according to the standards of the Tax code of the Republic of Tajikistan

IT - taxpayer profile

Taxpayer personal account, e-FF , unified state register, electronic certificates.

Calculation of certain types of taxes (transport, real estate and agricultural tax). Electronic reporting. Payment of taxes through the ES system on the website

Automation of calculations and reporting

Tracking transactions, business connections and communications of the taxpayer

Electronic document management, on-line CCP of a new generation, on-line warehouse, automation of VAT accounting.

Online consultant, electronic library, electronic filing of complaints and appeals, applications for benefits, public information about non-payers,

IT – dialogue with the taxpayer

TAX COMMITTEE OF THE REPUBLIC OF TAJIKISTAN

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E-commerce is an object of tax administration

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Foreign business entities

are registered with the Tax committee of the Republic of Tajikistan

Personal account for a foreign taxpayer

for online registration, submission of reports, sending letters to the Tax committee of the Republic of Tajikistan, etc.

4

types of taxes - automation of calculation of amounts and automatic filling of declarations

for 2022 - an increase in taxes collected by more than 2 times

More **159** thousand **personal cabinets** for reporting

28% Individuals _ of the total

92% Legal entities

78% Individual entrepreneurs

- Further integration of the digital environment of electronic transaction and tax administration
- Development of services for taxpayers
- Development of digital services for information and communication with participants in international supply chains with the participation of the Republic of Tajikistan

TRANSACTION TRACKING TECHNOLOGIES

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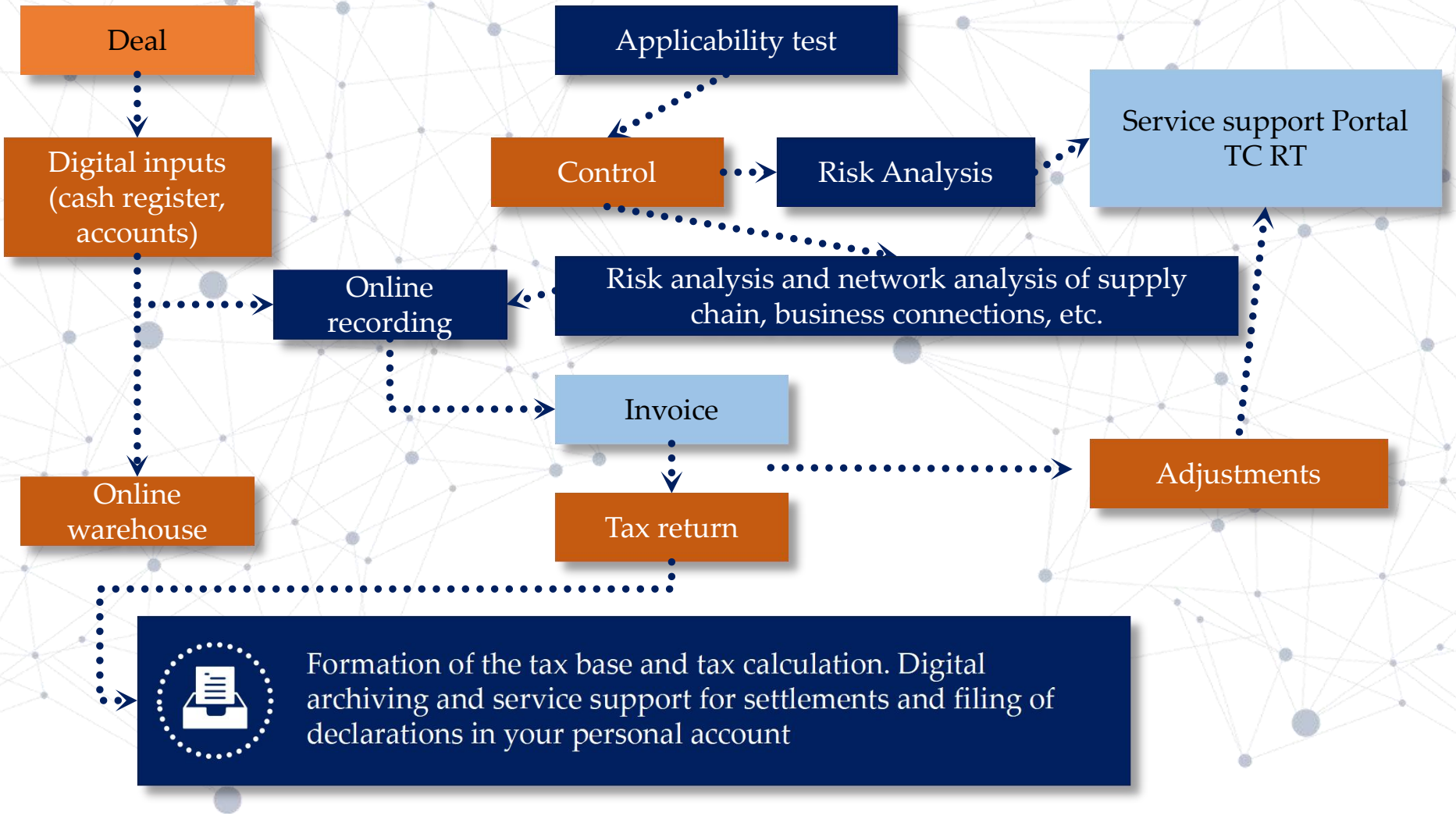
Automation of VAT administration



OPTIMIZATION OF TAX ADMINISTRATION

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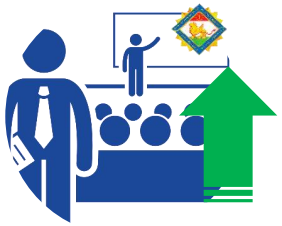
Improving the efficiency of tax administration in the Republic of Tajikistan

Reduction total number of tax audits

Reducing field tax audits

Reduction **tax gap**



Growth of pre-trial settlement of tax disputes

Reduction of the maximum time of interaction of the taxpayer after the filing of the declaration (50 days)

Reducing transaction costs for administration and control along the chain "taxpayer - tax committee - stakeholders"

Tax Collection indicators - Finance

Tax revenues in the budget of the Republic of Tajikistan - stable - growth dynamics

EVOLUTION OF CONCEPTS

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A TAX SERVICE AND TAX MAINTENANCE

Low level of IT - technologies.
Tax audit as a basic tool.
Administrative coercion as interaction and communication

Growth in the use of IT technologies

Horizontal tax monitoring

Risk-Based Approach to Audits

Formation of the principle of "tax service".
Tax consulting and information exchange.
Orientation towards voluntary fulfillment of obligations

Integration and "blurring" of the boundaries of the tax service with the associated services of the infrastructure for doing business and its administration: a deal in the digital environment

STAGE 01

Traditional tax control

STAGE 02

Tax monitoring. Tax administration based on "horizontal" interaction. Expansion of information interaction and feedback with the taxpayer.

STAGE 0 3

STAGE 04

Tax service as a result of ideological and digital transformation. Functional expansion and function integration

THE EVOLUTION OF DIGITAL TAX SERVICES

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Control function of tax administration

Digitalization of tax services and creation of a tax services system

tax control → **Tax service** → **tax maintenance** → **tax service** → **Integrated superservices – a development perspective**

Expansion and humanization of interaction with the taxpayer

Deal digitization. Formation of electronic business interaction services

Integration of tax administration services with methodological and IT support of a digital transaction

DIGITIZATION OF CIVIL LEGAL TRANSACTIONS

and tax administration as the basis of a single digital geo-economic space

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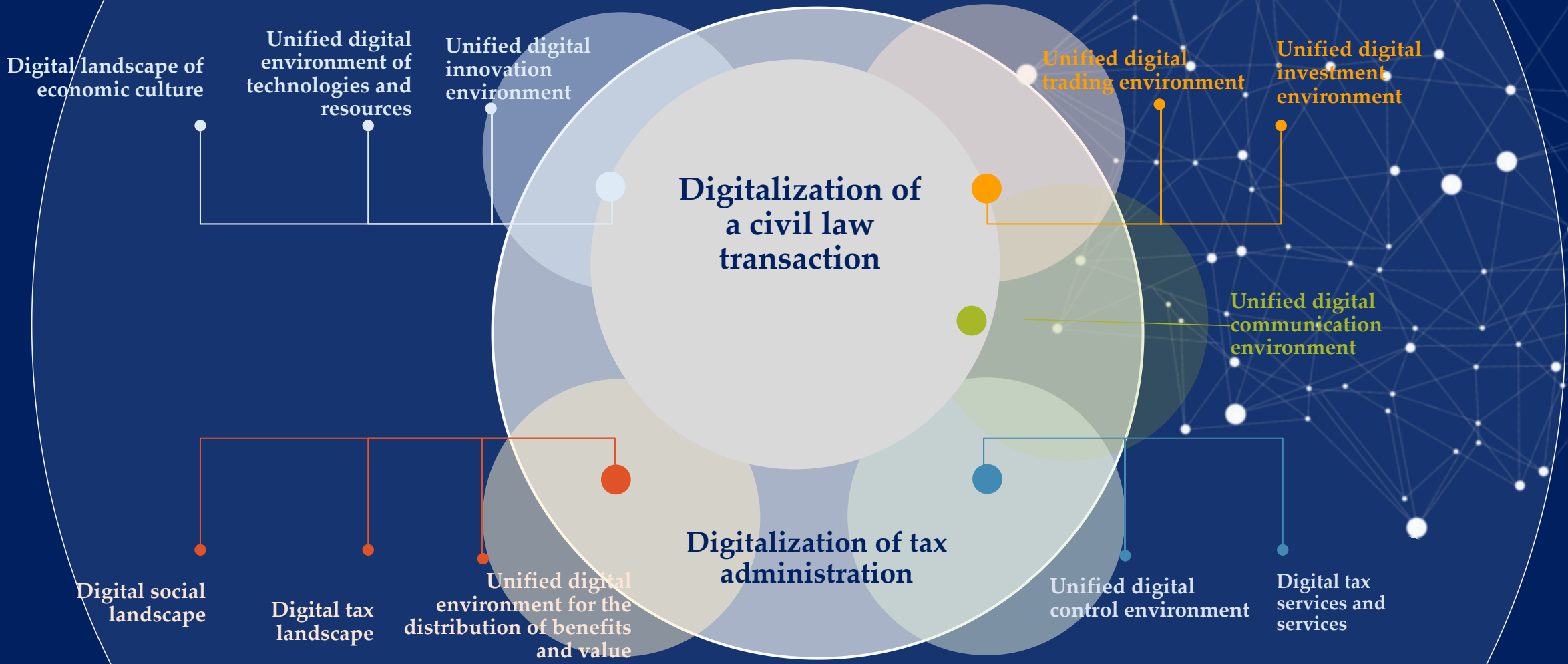

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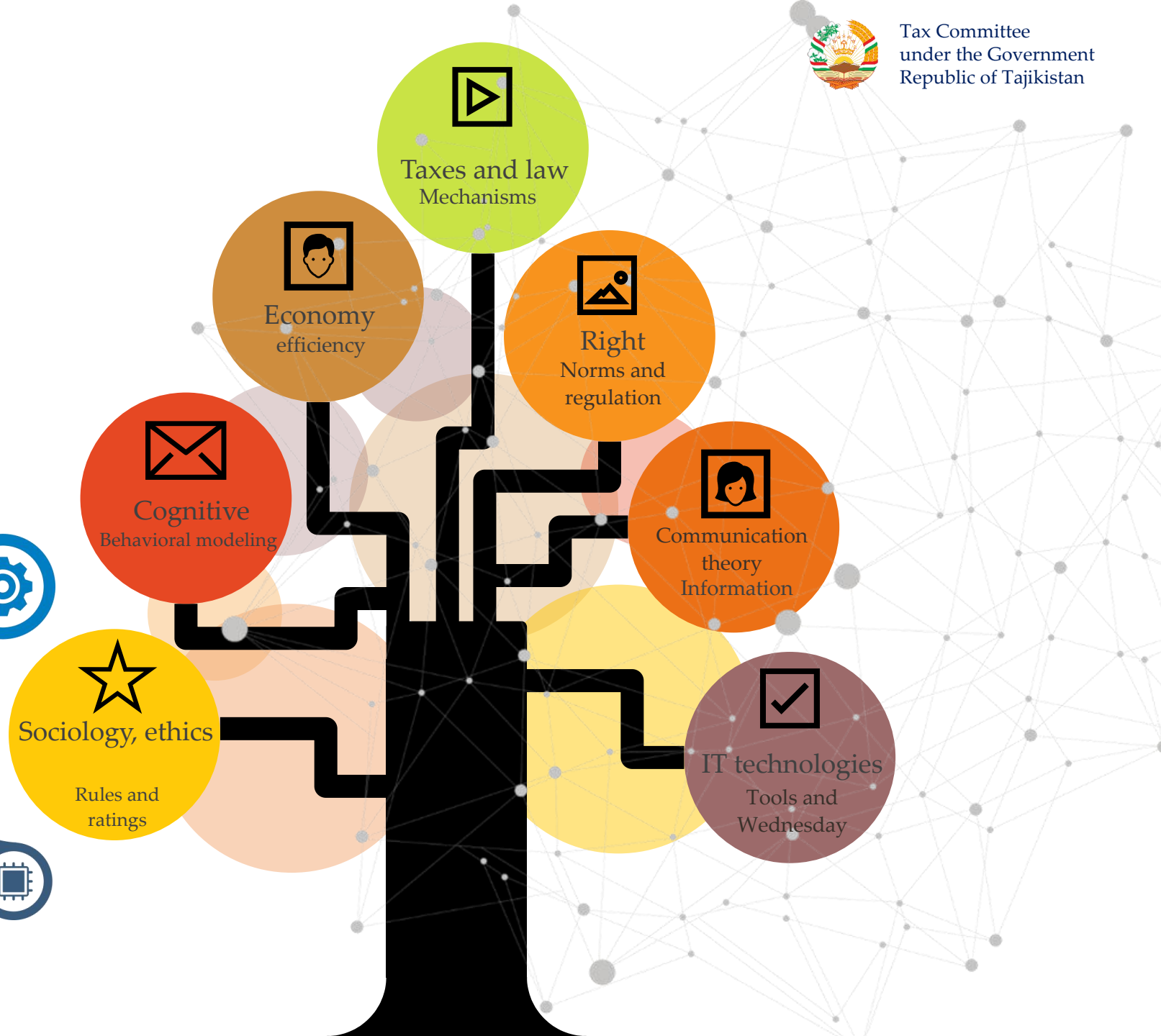
Formation of a digital super service in tax administration

The principle of interdisciplinarity



Service Component Modeling Sources

COMMUNICATION IN DIGITAL INTEGRATED

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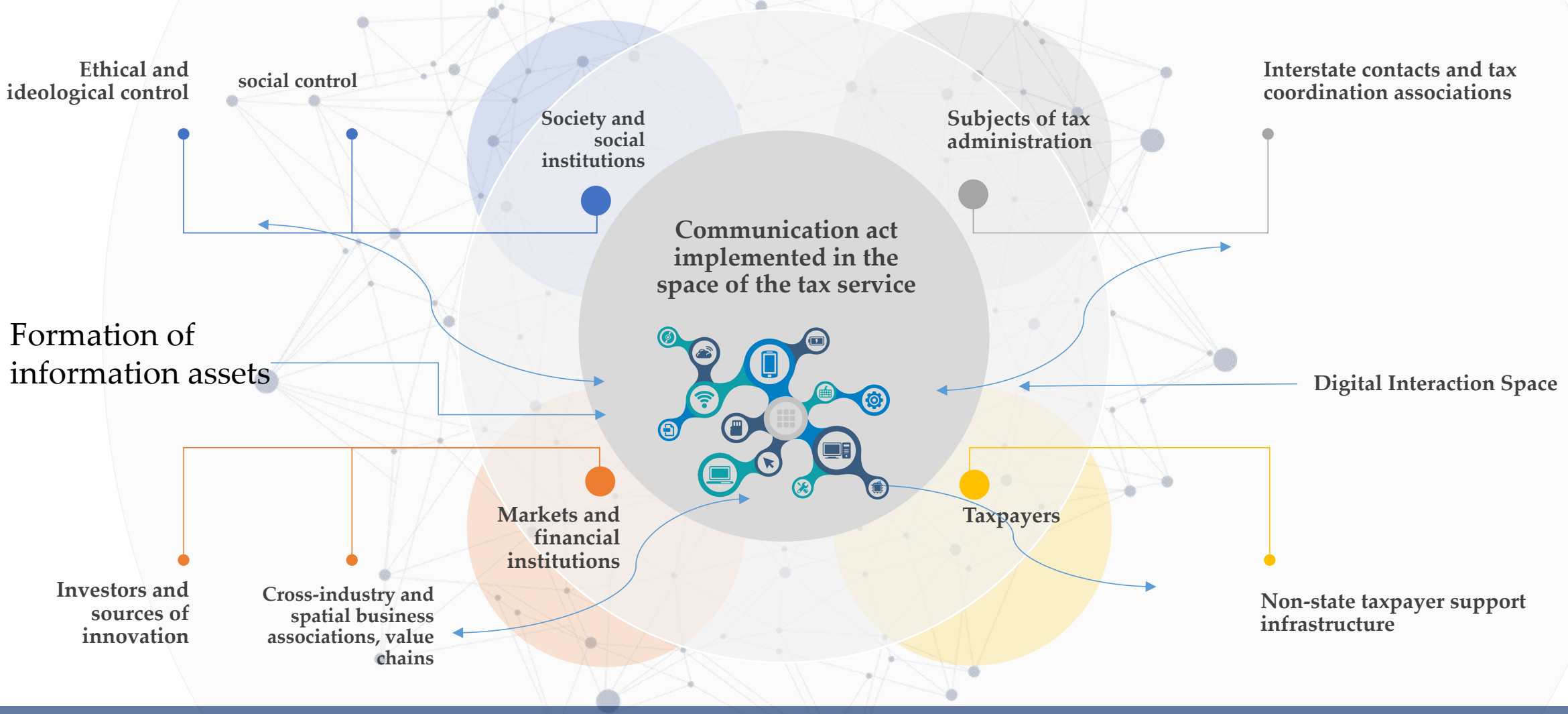
superservice : potential participants in communication



INFORMATION ASSETS IN DIGITAL TAX SUPER SERVICES

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Quantitative databases of taxpayers

Automated registration of taxpayers and online monitoring

Databases of sectoral, spatial and financial micro- and macro-indicators

Taxpayer data online . Electronic document management. Online cash register. Automatic tax calculation

Tax and social "profiles" of the taxpayer. Behavioral model. History of the tax burden.

- Data processing
- Digital tax passport*
- Digital Passport of Social Responsibility

Database on the transaction in the digital environment. Group of transactions - movement along the supply chain and added value

Digital integrated super service: civil transaction in the digital environment: full cycle*

Informational assets

digital tax services – an innovative service product in tax administration

Data generated and accumulated in the system of tax services supplied to interested users

Results of data analysis and subsequent processing (statistical indicators on the website of the Tax Code of the Republic of Tajikistan)

BIG DATA

Analysis of large arrays. Tax authorities as a data provider to markets and public institutions

Modeling and scenario data analysis

Scenario Information Support for the Taxpayer: Behavioral Trajectory Modeling

Data Forecasting

Data obtained using neural networks and artificial intelligence: support for strategic decisions

INFORMATION ASSETS OF DIGITAL TAX SERVICES -

independent product in the service delivery system

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Subjects of tax administration (taxpayers and tax authorities)

Information on economic and tax **rationality** and security of transactions.

Counterparty verification, **tax monitoring** , chat bot, etc.), automatic tax calculation, transaction tracking,

Transaction security guarantees in the digital environment
Scenarios for optimizing the tax burden (tax calculator, AI and neural network analysis)

Infrastructures of financial capital, investments, innovations

The Tax Committee is **a supplier of data to economic systems** and capital markets . Information assets delivered to **the market** as an **incentive tool** and the growth **of value added** in macroeconomics.

Information assets as a tool for stimulating and **attracting investments** at the taxpayer level

Industry and spatial business landscapes

Information assets as a basis for regulating industrial cooperation, **sectoral distribution of resources.** Source for managing and modeling **the business landscapes of the country** and allied associations

National and union markets and regulators

Aggregate information assets formed as a result of data exchange between the CIS **member states .** Can be transformed into a single **supranational super-** data array and serve as information support **for privileged access of participants** to markets, resources and operations as a digital **communication super-service**

INFORMATION ASSETS OF DIGITAL TAX SERVICES:

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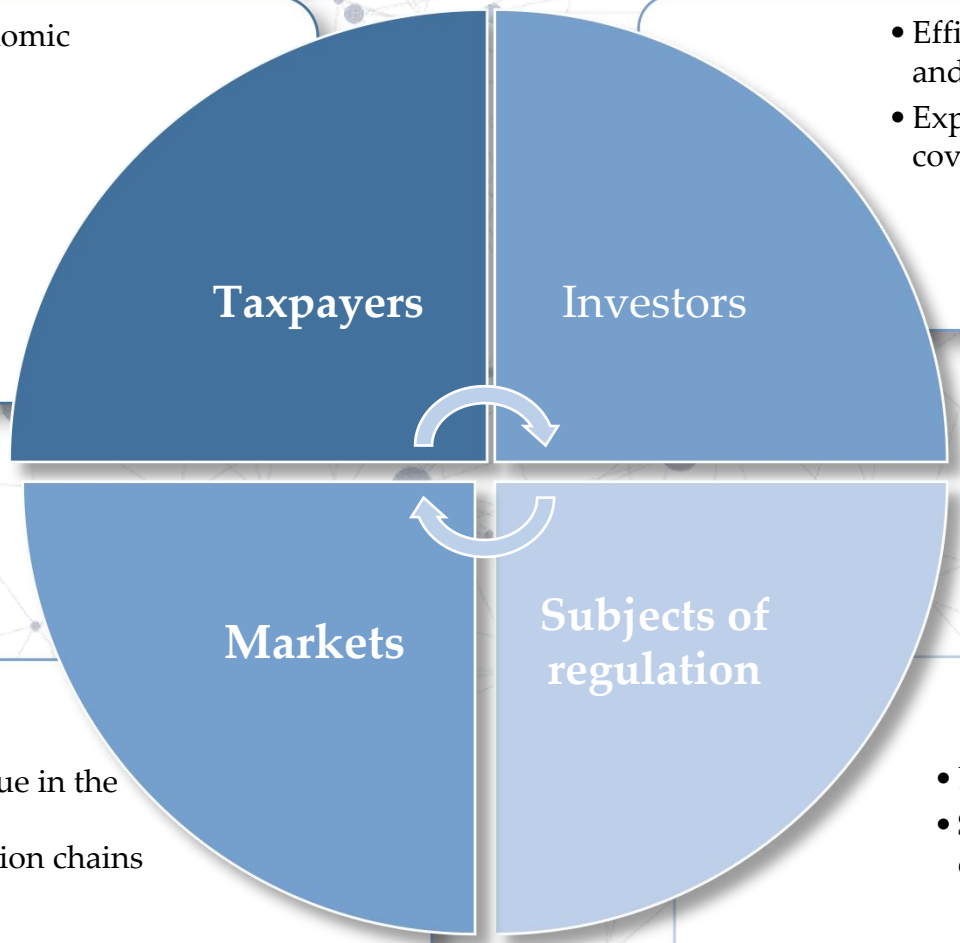
Results and values

- Development of economic culture
- Increasing economic efficiency

- Efficient distribution of capital and communications
- Expansion of information coverage



- Generation of added value in the economy
- Creation of new production chains

- Ensuring interstate relations
- Sustainability of social effects and compliance with tax laws

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ensuring the functional evolution of tax services: the future for implementation

IT - technologies	tax service
Digital platforms Cloud Computing/Remote Computing	Quantitative databases of taxpayers, Databases of sectoral, spatial and financial micro- and macro-indicators. Digital tracking systems.
Big Data	Databases of sectoral, spatial and financial micro- and macro-indicators, Analysis of large arrays. Tax authorities as a supplier of big data to markets and public institutions.
Artificial intelligence. Neural networks	Scenario information support of the taxpayer: modeling of behavioral trajectory.
Distributed ledger technology /Blockchain/Smart contract	Services to ensure the security and reliability of information, services for the distribution of financial resources, the infrastructure for providing guarantees in a capital raising scenario or other types of transactions.
Decision support systems	Digital tax passport, digital social responsibility passport, support for strategic decisions of the taxpayer.

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THANKS FOR YOUR ATTENTION!