ARTIFICIAL INTELLIGENCE IN THE FIELD OF TAXATION

Jamalova Gulchekhra Babakulovna
senior teacher (KarIEI)   Republic of Uzbekistan, Kashkadarya region, city of Karshi.
guli.jamalova@mail.ru   +998997455180

Abstract This article discusses the concept of artificial intelligence, its capabilities in the field of taxation, as well as problems that may arise in connection with the implementation of AI. An urgent task at the moment remains the creation of a law that would allow regulating relations in the field of artificial intelligence and robotics technologies.

Key words: artificial intelligence, taxation, regulation.

Nowadays, the concept of artificial intelligence is increasingly used in all areas of activity. Artificial intelligence (AI) is a technology that allows a system, machine or computer to perform tasks that require intelligent thinking, that is, imitate human behavior in order to gradually learn using the information received and solve specific problems. Many foreign countries: Australia, Brazil, Canada, some European countries have already introduced or are introducing artificial intelligence technologies, and are also developing a legislative framework for regulation [1].

To keep up with the times, AI can be applied everywhere: in insurance, healthcare, taxation, etc. Artificial intelligence is a set of technological solutions that allows one to imitate human cognitive functions (including self-learning and searching for solutions without a predetermined algorithm) and obtain results when performing specific tasks that are at least comparable to the results of human intellectual activity. The set of technological solutions includes information and communication infrastructure, software (including those that use machine learning methods), processes and services for data processing and finding solutions [2-3].

Artificial intelligence (AI) has significant potential for application in taxation. It can help automate processes, improve calculation accuracy, and enable tax authorities to operate more efficiently. Here are a few areas where AI can be used in taxation:

Process automation: AI can be used to automatically collect, analyze and process data on taxpayer income and expenses. This can simplify the tax filing process and reduce the burden on tax authorities.

Predictive Analysis: AI can be used to analyze large amounts of data and identify patterns and trends related to tax filings and tax evasion schemes. This will help tax authorities identify potential tax fraud and take measures to prevent it.

Pattern recognition: AI can be used to recognize and analyze documents related to tax returns, such as invoices, receipts and contracts. This will help improve the accuracy of document verification for tax compliance and simplify the audit process.

Robotic process automation: AI can be used to automate routine tasks related to tax accounting and administration. For example, it can perform tasks such as processing tax payments, generating reports, and communicating with taxpayers.

Personalized approach: AI can help tax authorities provide personalized support and advice to taxpayers. For example, based on data on income and expenses, AI can offer optimal tax strategies and recommendations for reducing the tax burden.

However, it should be noted that the use of AI in taxation also raises privacy and data security issues. It is necessary to develop appropriate data protection mechanisms and ensure their reliability in order to prevent possible abuses or information leaks.

Specifically in the field of taxation, systems have already been introduced for accuracy, efficiency and speed of handling large amounts of data [4]. AI is used for:

1) Processing of tax notifications, when AI takes information from scanned photographs and enters it into the database;

2) Calculating the balance according to the tax base, i.e. forecasting account balances, as well as making adjustments based on deductions;

3) Instant payment of taxes;

4) Creation of chat bots, which, having a base, will be able to advise and help carry out certain basic tax actions.

Speaking about the latest AI solutions in the field of taxes, I would like to mention the AI developed and introduced to the market this year by Salesforce. Artificial intelligence can think through and create an ideal, fair tax system. According to the creators, AI will help legislators in different countries assess how fair the taxes they impose are.

There are some problems associated with the use of AI. If you need to do work that requires logic and the ability to generate ideas, then artificial intelligence will not be able to do it. For example, the need to write a response to a request from a tax authority to provide documents (information) will put the AI at a dead end. He will answer without adapting the answer specifically to the activities of the organization; he will not take into account all the subtleties, since he does not know the specifics of a particular organization. As tax consultants note, artificial intelligence will not accept the request and will not send a receipt for its acceptance to the Inspectorate, it makes errors when calculating taxes, banking services that "maintain" accounting records under the simplified tax system do not know how to reduce the base for insurance premiums.

Another feature of the work of AI, which has a negative point: it cannot help but answer the question asked, and if it does not know the correct answer, it will lie. Also, artificial intelligence is not able to recognize certain questions if the text contains lexical errors that distort the meaning. This fact can play a very cruel joke when submitting a response to another request from a regulatory authority. In this case, who will be responsible for the robot's errors? In such situations, the taxpayer will be held accountable [5].

Thus, the introduction of AI allows you to automate the processes of collecting and analyzing data, checking the correctness of filling out tax returns, monitoring compliance with tax laws and preventing fraud. It can also help identify optimal tax strategies and improve the efficiency of tax administrations. However, we should not forget that artificial intelligence at this level is not perfect, so the risk of its error is quite likely.

Regulation of artificial intelligence (AI) has become an increasingly hot topic in modern society as AI technologies continue to advance. Effective regulation in this area not only ensures the protection of the rights and interests of citizens, but also contributes to the sustainable development of technology. Here are some key aspects of AI regulation:

1) Ethical standards: development of ethical standards and principles for the development, application and use of AI technologies.

2) Transparency and explainability: ensuring transparency of AI algorithms and systems to increase public trust, obliging developers to provide explanations for decisions made by AI.

3) Privacy and security: regulation of the collection, storage and processing of data used for training and operation of AI, protection from possible security threats.

4) Liability: establishing responsibility for harm or errors associated with the operation of AI systems.

5) Training and education: supporting education and training programs for specialists in the field of AI, taking into account ethical and social aspects, developing educational programs on how AI works and what risks are associated with it.

6) International cooperation: development of international standards and regulatory agreements to ensure uniform norms and principles.

7) Government regulation: adoption of laws and regulations governing the use of AI in various fields, creation of independent bodies responsible for monitoring and regulating the use of AI. The issue of legislative regulation of artificial intelligence remains relevant. In 2020, the OECD will launch an AI Policy Observatory platform, which will contain information on the regulation of artificial intelligence in different countries around the world. In 2020, the concept for the development of regulation of relations in the field of artificial intelligence and robotics technologies until 2024 was adopted.

Conclusion: Artificial intelligence is playing an increasingly significant role in taxation. It automates processes, improves calculation accuracy, detects tax fraud, provides advice, and helps you comply with tax laws. Adopting AI in tax leads to increased efficiency, improved service, and reduced errors. However, it is necessary to consider ethical and legal aspects when using AI in taxation to ensure fairness and reliability of the tax accounting system [6].

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