



08.00.01 Iqtisodiyot nazariyasi

08.00.02 Makroiqtisodiyot

08.00.03 Sanoat iqtisodiyoti

08.00.04 Qishloq xoʻjaligi iqtisodiyoti

08.00.05 Xizmat koʻrsatish tarmoqlari iqtisodiyoti

08.00.06 Ekonometrika va statistika

08.00.07 Moliya, pul muomalasi va kredit

08.00.08 Buxgalteriya hisobi, iqtisodiy tahlil va audit

08.00.09 Jahon iqtisodiyoti

08.00.16 Demografiya. Mehnat iqtisodiyoti

08.00.11 Marketing

08.00.12 Mintagaviy igtisodiyot

08.00.13 Menejment

08.00.14 Iqtisodiyotda axborot tizimlari va texnologiyalari

08.00.15 Tadbirkorlik va kichik biznes iqtisodiyoti

08.00.16 Raqamli iqtisodiyot va xalqaro raqamli integratsiya

08.00.17 Turizm va mehmonxona faoliyati



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Baratov Sa'dulla Norjigitovich, TDIU Samarqand filiali tayanch doktoranti

FUNDAMENTALS OF CREATING THE INFRASTRUCTURE FOR THE USE OF E-COMMERCE PLATFORMS IN THE DIGITAL ECONOMY SYSTEM OF UZBEKISTAN



Sodikova Dilafruz Zokhid qizi TSUE, International department, manager Master in International Economics and Management

Annotatsiya: Oʻzbekiston Respublikasida AKT (Axborot-kommunikatsiya texnologiyalari) sohasini rivojlantirish raqamli iqti-sodiyotni rivojlantirishning asosiy shartidir. Axborot-kommunikatsiya texnologiyalarini keng joriy etish va uni rivojlantirish elektron tijorat sohasidagi infratuzilma bilan bogʻliq muammolarni hal etishga xizmat qilmoqda.

Kalit soʻzlar: AKT, rivojlanish strategiyasi, elektron axborot almashish tizimi, elektron pochta, elektron toʻlov tizimi, logistika tizimi, intranet tizimi, ekstranet tizimi.

Аннотация: Развитие сектора ИКТ (информационно-коммуникационных технологий) в Республике Узбекистан является основным условием развития цифровой экономики. Повсеместное внедрение информационно-коммуникационных технологий и их развитие служат решению проблем, связанных с инфраструктурой в сфере электронной торговли.

Ключевые слова: ИКТ, стратегия развития, система электронного обмена информацией, электронная почта, система электронных платежей, логистическая система, система интранет, система экстранет.

Abstract: The development of the ICT (Information and communications technology) sector in the Republic of Uzbekistan is the main condition for the development of the digital economy. The widespread introduction of information and communication technologies and its development serve to solve problems related to infrastructure in the field of electronic commerce.

Key words:I CT, development strategy, electronic information exchange system, email, electronic payment system, logistics system, intranet system, extranet system.

INTRODUCTION.

In order to consider the characteristics of the development of electronic commerce in Uzbekistan, it is necessary to study the level of ICT development. The development of ICT in Uzbekistan is conditionally studied in four parts. In the first stage, we can take the period from the period when Uzbekistan gained independence to 2002. During this period, the Tashkent Institute of Electrotechnical Communication was transformed into the Tashkent University of Information Technologies, changes were made to the management of government bodies through the gradual introduction of ICT. The next period covered the period from 2002 to 2012, during this period the main laws in the field of ICT were adopted, the process of computerization of state institutions was implemented, and the process of digitization of telecommunication networks was completed. The period after 2012 can be considered as the third stage. This period is planned until 2020, and it is possible to implement internal information systems and software products in state bodies, establish the provision of information and information electronic services, and observe the rapid development of mobile communication. At the same time, during this period, it is planned to further improve ICT structures in state administration, "implementation of 28 large projects in the field of electronic government, implementation of ICT projects in the real sector of the economy."

LITERATURE REVIEW.

Nowadays, the following world scientists are those whose works aimed at solving the problems of e commerce activity in the general economy, including utilization of e commerce in the growth of economy: R. Boateng, R. Heeks, A. Molla, R. Hinson, R.D. Anvari, D. Norouzi, V. Couture, B. Faber, Y. Gu, L. Liu, D.B. Audretsch, P.J. Welfens, G. Myovella, M. Karacuka,



J. Haucap , Y. Bilan, H. Mishchuk, N. Samoliuk, O. Grishnova and others. Issues related to the financing of e commerce and digital economy activities in Uzbekistan are discussed in the works of Avazov, N. and Makhmudov, N.M. and others.

THE METHODS USED IN THE RESEARCH WORK.

YASHIL IQTISODIYOT VA TARAQQIYOT

The research work is based on quantitative method which include: descriptive, comparative and statistical methods. Quantitative research was used involving the empirical investigation of observable and measurable variables. It was used for theory testing, prediction of outcomes, and determining relationships between and among variables using statistical analysis. Analysis and results.

Based on the results of the analysis, it is desirable to have the following main elements in the e-commerce system in Uzbekistan in order to form electronic trading platforms (ESM) at the level of demand:

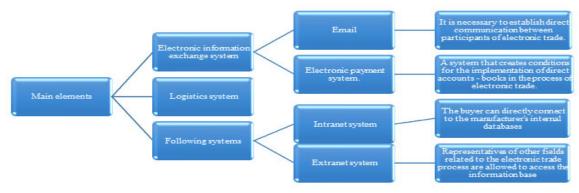


Figure 1 Main elements in the e-commerce system in Uzbekistan which form electronic trading platforms (ESM) at the level of demand.

Electronic information exchange system. It can be based on the Internet or other electronic systems. Email. It is necessary to establish direct communication between participants of electronic trade. Electronic payment system. A system that creates conditions for the implementation of direct accounts - books in the process of electronic trade. Intranet system. With its help, the buyer can directly connect to the manufacturer's internal databases and obtain additional information permitted by law, for example, about the manufacturer, about the products manufactured by them. about etc. Extranet system. With its help, representatives of other fields related to the electronic trade process are allowed to access the information base within the framework of the law, and it allows to obtain additional information. For example, you can directly contact the organization that issued the quality certificate and confirm the authenticity of the specified certificate, as well as get the necessary information from the database of other bodies and organizations. Internal arbitration system. The existence of this system is necessary in order to increase the confidence of participants in electronic trade and in disputes arising between them. Logistics system. In order to trade material goods in the electronic trading system, it is necessary to have a stable transport logistics system.

The results of the scientific research showed that in the operation of the electronic commerce system, commercial banks are required to actively participate in the settlement process, while in international practice, banks actively participate in this process and play the main role in the formation of the payment system, which is a component of the electronic commerce system mentioned above.

Table 1

Indicators	2015	2016	2017	2018	2019	2020	2021
Gross added value - total, billion soums	036,2 190	064,0 220	744,8 267	072,7 361	357,4 465	753,3 532	258,8 621
ICT sector at current prices, billion soums	579,90 3	575,20 4	849,00 5	023,90 7	634,90 7	8432,10	9218,30
As a percentage of the economy's gross value added	1,9	2,1	2,2	1,9	1,6	2,0	2,1
Percent of GDP	1,7	1,9	1,9	1,7	1,5	2,1	2,2

¹ CENTRAL BANK OF THE REPUBLIC OF UZBEKISTAN. Statistical bulletin, 2015-2021. https://cbu.uz/upload/mediali-brary/bcd/O_z-Res-MB-Statistik-byulleteni

As in any other country, the degree of formation of the information economy in Uzbekistan can be determined by the introduction and development of modern ICT, indicators of the introduction of scientific research into the economy, and the share of the service sector in GDP. Taking into account that in-depth scientific research related to the information economy

xThe share of the ICT sector in the gross added value of the Republic of Uzbekistan was 1.9 percent in 2015, and 2.1 percent in 2021, and it increased from 1.7 percent to 2.2 percent, respectively. In 2015-2021, the ICT sector grew by an average of 17 percent.

has not been carried out in Uzbekistan so far, it is urgent to study and conduct research on this topic.

The number of enterprises and organizations operating in the field of "Information and Communication" in the Republic of Uzbekistan was 6,975 in 2019, and 10,578 in 2022. During the analyzed years, an average of 1,200 enterprises were established in this field per year. In 2022, compared to 2019, the number of enterprises engaged in activities in the field of computer programming, data storage and processing services, and computer equipment management increased by almost 2 times. The trend of growth of web portals has also been observed over the years, including the total number of web portals under the "Uz" domain in 2019 was 49, and in 2022 it was 109 (Table 3.1.2).

Table 2

The number of enterprises and organizations operating in the field of "Information and 1 (communication" by type of economic activity (as of January 1, in units

Indicators	2019	2020	2021	2022
Total information and communication enterprises	975 6	901 7	517 9	578 10
:including				
Other software releases	206	248	315	352
Production of cinema-video films, television programs, phonograms and musical programs		227	293	353
Activities in the field of computer programming	561	710	896	121 1
Consulting services in the field of computer technology	272	309	387	461
Computer equipment management activity	122	149	198	243
Other activities in the field of information technology and computer systems	051 1	217 1	433 1	596 1
,Data hosting and processing services	317	396	510	628
Web portals	49	70	97	109
Activities of information agencies	207	188	175	171
Other information service activities not included in other categories	409	518	634	724
others	576 3	869 3	579 4	820 4

In the Republic of Uzbekistan in 2021, the share of enterprises and organizations using the Internet in the region made up 7.8% of the total, while in the Republic of Karakalpakstan it was 6.8%. In all regions of the Republic of Uzbekistan, it was 7.5% on average to get information about the activities of management bodies, and 0.35% on average to get report forms. To get information about the activity of management bodies, the highest indicator by region was 11.8% in Tashkent city, and the lowest percentage indicator was 3.3% in Andijan region. Using the network to communicate with management bodies to obtain report forms in all regions of the Republic of Uzbekistan, the highest indicator is 0.7% in Tashkent, and the lowest indicators are in Jizzakh, Andijan, Navoi and Fergana. in the regions was 0.2%. (Table 3.1.3)

1 Prepared based on the data of the Statistics Committee of the Republic of Uzbekistan. https://stat.uz/



Table 3

In 2021, the share of enterprises and organizations according to the purposes of using the Internet network in the region (as a percentage of the total number of organizations connected to the ¹(Internet

	:Using the network to communicate with governing bodies				
	for information on the activities of management bodies	to receive reporting forms (for example (statistical or tax reporting			
Republic of Uzbekistan	7,8	0,4			
Regions of the Republic of :Karakalpakstan	6,8	0,3			
Andijan	3,3	0,2			
Bukhara	8,4	0,4			
Jizzakh	5,3	0,2			
Kashkadarya	5,6	0,4			
Navoi	12,3	0,2			
Namangan	7,2	0,4			
Samarkand	5,8	0,3			
Surkhandarya	4,1	0,3			
Syr Darya	7,8	0,3			
Tashkent	5,9	0,5			
Ferghana	9,2	0,2			
Khorezm	10,7	0,4			
.Tashkent sh	11,8	0,7			

The share of enterprises and organizations according to the purposes of using the Internet network in the region (as a percentage of the total number of organizations connected to the Internet) can clearly show how the figures distributed among the regions of the country. Fow example, the data analysis show that using the network to communicate with governing bodies for information on the activities of management bodies is mostly high in Navoi, Tashkent city and Khorezm, respectively 12.3, 11.8 and 10.7%. Whereas, to receive reporting forms (for example, statistical or tax reporting it is mostly high in Tashkent city and Tashkent region with 0.7 and 0.5 percentages (Table 3.1.4).

In conclusion, the concept of e-commerce does not mean only trading activities through electronic means as we know them. This concept also includes creating demand for goods and services, providing additional services to customers after sales, and facilitating interactions between partners. The state, suppliers of raw materials, sellers, consumers, and producers can participate in electronic commerce. E-commerce takes place within corporate, internet, and commercial networks.

The adoption of the decision of the President of the Republic of Uzbekistan "On measures to develop the digital economy in the Republic of Uzbekistan" dated July 3, 2018 PQ-3832 is an important step in the development of the digital economy, and further development of the digital economy in our country the most important tasks, which include the following, have been determined:

- introduction of activities in the field of crypto-asset circulation, including mining, smart-contract, consulting, emission, exchange, storage, distribution, management, insurance, crowd-funding (collective financing) technologies in order to diversify various forms of investment and business activities;
- training qualified personnel with practical work skills who understand modern information and communication technologies well in the field of development and use of block chain technologies, as well as attracting highly qualified foreign specialists;
- comprehensive development of cooperation with international and foreign organizations in the field of activities on crypto-assets and "blockchain" technologies, as well as creation of the necessary legal framework taking into account advanced foreign experience;
- to ensure close cooperation of state bodies and business entities in the field of introducing innovative ideas, technologies and developments for the further development of the digital economy.

For example, the introduction of the "Electronic Government" system in our country is an integral part of the development of the digital economy, and its main goal is to simplify the transition from administrative procedures and procedures, to increase the quality of life of the population, and to improve the investment and business environment.

Prepared based on the data of the Statistics Committee of the Republic of Uzbekistan. https://stat.uz/ 1



In order to implement the main tasks, as well as to achieve the goal of developing a digital society in our country, creating convenient opportunities for residents and entrepreneurs, and developing an effective and open public administration system free from bureaucratic barriers and corrupt factors, today all sectors of the economy the national concept of "digital economy" is being developed, which involves updating on the basis of digital technologies, and it is expected to create an opportunity to increase the volume of the gross domestic product by an additional 30% through the development of the digital economy.

In the conditions of globalization of the world economy and technological development, it is difficult to imagine the economic development of Uzbekistan without the digital economy. According to research results, it is estimated that by 2022, a quarter of the global GDP will be in the digital sector. However, the fact that Uzbekistan occupies the 103rd place among more than 170 countries according to the international index of development of information and communication technologies indicates that there are still many issues that need to be solved in this field in our country.

The head of our state stated that "... although our country rose by 8 points in the international information and communication technology development index in 2019, it is still far behind. It is also true that most ministries, agencies, and enterprises are far from digital technologies. Of course, we know very well that the formation of the digital economy requires the necessary infrastructure, a lot of money and labor resources. However, no matter how difficult it is, if we don't start this job today, when will we start it?! Tomorrow will be too late. Therefore, active transition to the digital economy will be one of our top priorities in the next 5 years".

Digital technologies not only increase the quality of products and services, but also reduce excess costs. At the same time, they are also an effective tool in eliminating the worst evil that worries and bothers me the most - the scourge of corruption. We all need to understand this deeply. It is possible to widely introduce digital technologies in state and community management, and in the social sphere, to increase efficiency, in a word, to dramatically improve people's lives.

It should be noted that some elements of the digital economy are already successfully operating in the life of our country. In particular, taking into account the mass transfer of documents and communications to digital means, the authorization of electronic signatures and communication with the state are also being transferred to electronic platforms.

According to UN Secretary General António Guterres, "the digital economy can create new risks, including threats to cyber security, facilitation of illegal economic activities, and violations of privacy. Making new decisions requires collaborative action by governments, civil society, academic groups, the scientific community, and the technology sector."

Below we summarize some of the important changes introduced by the new Tax Code:

1. Digital services. Starting January 1, 2020, non-residents of Uzbekistan must pay local VAT (15%) for a number of digital services provided to customers residing in Uzbekistan (or using a local bank account to pay the purchase price).

Foreign suppliers of digital services must register as a VAT payer with the tax authorities of Uzbekistan within 30 days after providing the service. The State Tax Committee launched a website (http://tax.uz/en) where non-resident suppliers of electronic services can register with tax authorities and submit reports.

- 2. Transfer prices. The new Tax Code includes detailed regulation of transfer pricing that will come into effect on January 1, 2022. There was no such arrangement before. Some of the highlights of the new rules are listed below:
- (i) A controlled transaction for tax purposes must be in accordance with market requirements. There are two types of managed transactions:
- a. 5 billion between related parties. a transaction exceeding 524,000 soums (about 524,000 US dollars at the current exchange rate) (in certain cases - 500 million soums);
- b. cross-border transactions related to oil, petroleum products, precious and non-ferrous metals and other types of products (the full list of which must be approved by the State Customs Committee) or transactions concluded by one of the parties in the prescribed manner. offshore jurisdiction. These transactions can be between related and unrelated parties.
 - (ii) Information on controlled transactions must be submitted annually to the tax authorities.
- (iii) The new Tax Code specifies the sources of data (commodity exchange quotations, etc.) that should be used to determine the market price.
- (iv) If the tax authorities find that there is a discrepancy between the transaction price and the market value, they can adjust the transaction price, assess the unpaid / unpaid taxes and impose fines and penalties. Transfer pricing rules provide for the following methods of determining the market price: the comparable market price method; resale price method; method of adding expenses; comparable profitability method; and method of profit sharing.
- (v) At the request of the State Tax Committee, the taxpayer must provide documents on the prices transferred for a specific transaction (for example, justification of the used price determination method). Such a request shall not be made until June 1 of the year following the year in which the transaction was made.
- (vi) Transfer pricing audits can only be conducted by the State Tax Committee and can usually begin no later than 4 years from the date of notification of the relevant transaction.
- (vi) It is possible to sign an agreement with the State Tax Committee on the establishment of predetermined prices, which includes a methodology for determining the price for certain products.
- 3. Controlled foreign companies. Effective January 1, 2022, the new Tax Code introduces the concept of a controlled foreign company ("CFC").

According to CFC rules, a local tax resident (company or individual) is a CFC owner if he owns a 50 percent stake in a foreign company (from January 1, 2023 - more than 25 percent). if there is no such company (among other things):

- (i) is an active foreign holding company (in accordance with the tests set forth in the New Tax Code) and is not included in an offshore jurisdiction whose registration is jointly approved by the State Tax Committee. Bank and State Customs Committee; or
- (ii) the applicable corporate income tax rate must not be less than 15% and Uzbekistan is located in a country with a bilateral tax treaty.

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Compared to the total number of monitored organizations, the use of ICT in organizations showed that local computer networks accounted for 5.8% in 2018 and 3% in 2021. The Internet accounted for 27.5% in 2018, and in 2021 it accounted for 17.5% of the total number of monitored organizations. Organizations with a website averaged 3.96% from 2018 to 2021 (Table 4).

Table 4

Use of ICT in organizations (in relation to the total number of monitored organizations)¹

:User organizations	2018	2019	2020	2021
Local computer networks	5,8	5,3	3,8	3,0
Email	0,4	0,4	0,4	0,2
Internet	27,5	26,2	21,1	17,5
Organizations with a website	4,0	2,5	2,2	1,2

E-commerce plays an important role in the development of business activities. Electronic commerce activity is determined and implemented by the new version of the Law of the Republic of Uzbekistan "Digital Economy" adopted on 15.06.2021. The number of Internet users in Uzbekistan shows an increasing trend from 2010 to 2020. According to Internet Live Stats, in the middle of 2016, the level of access to the Internet in Uzbekistan was 50% (15.5 million people). During one year, the number of users was 893,600 people (approximately 6% increase), and the population growth during this period was 1.4%.n (Figure 2)

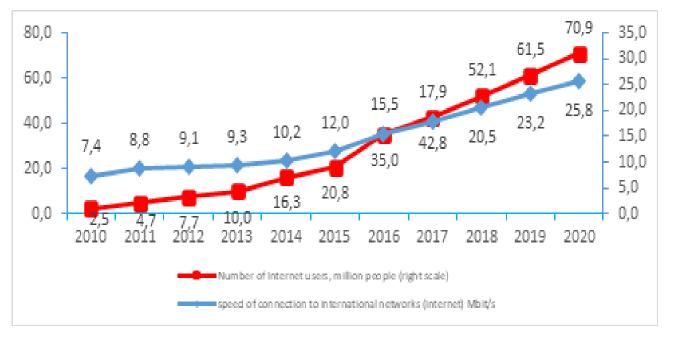


Figure 2 The number of Internet users in Uzbekistan and the speed of connecting external channels to international networks

If this current trend is maintained, the number of Internet users will reach 26 million in 2020. is expected to increase per person. E-commerce is used to express activity related to the commercial sphere on the Internet, and the implementation of trade in it. It provides an opportunity to purchase, sell, provide service, and conduct marketing activities using the computer network. Uzbekistan took the 78th place in new business-to-consumer (B2C) e-commerce index of the UNCTAD, which was published on 24 March. The Information Economy Report 2015, subtitled "Unlocking the Potential of E-commerce for Developing Countries", was released on 24 March.

1 Prepared based on the data of the Statistics Committee of the Republic of Uzbekistan. https://stat.uz/ Its B2C E-commerce Index draws on data on Internet use, secure servers, credit card penetration and postal delivery. Assessing e commerce readiness can serve as a first step towards formulating a national e-commerce strategy. The index includes 130 states of the world. Uzbekistan took the 78th place with index of 43.8. According to the report, 100% of population can receive mail to their home. According to the UNCTAD, about 3.4% of population has credit cards. At the same time, this data based on information from 2011. Share of population, which uses internet in Uzbekistan, makes up 36.5%, while number of secure servers per 1 million population – 35.3%.

So, it is a guarantee of successful monitoring of the implementation of state programs for the development of ICT, and the establishment of an effective system of indicators of the formation of the information economy serves.

The UNCTAD report notes that the scope for developing countries to participate in and benefit from e commerce is expanding. First, connectivity has improved, with widespread uptake of mobile telephones, social media and rising levels of Internet use. Second, new e-commerce applications, platforms and payment solutions are making it easier to engage in e-commerce. Third, local e companies with e-commerce services tailored to local demands are rapidly appearing in developing countries, including in least developed countries. For example, in Bangladesh and Cambodia, new e-commerce sites are targeting the domestic market, enabling consumers to browse and order products online. In sub-Saharan Africa, various solutions have been adapted to facilitate commerce over feature phones, and many gateways have emerged that can facilitate payment for e-commerce via mobile phones.

At the same time, asymmetric access to major market places and e-commerce platforms may accentuate existing imbalances in e-commerce trade. Merchants in many developing countries do not enjoy equal access to these market places. Data from the Universal Postal Union on cross-border postal traffic of small packets, parcels and packages also show that while developed countries, and Asia and Oceania, run significant trade surpluses, Latin America and transition economies import much more than they export.

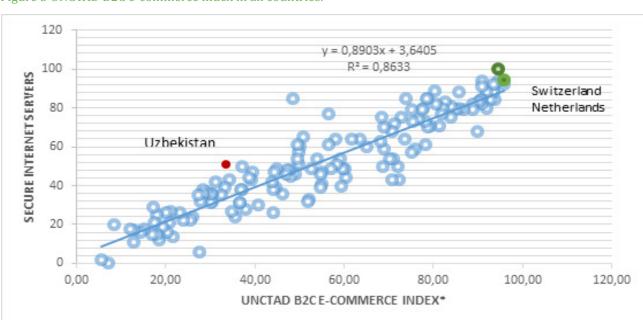


Figure 3 UNCTAD B2C e-commerce index in all countries.

All of the top ten developing economies in the 2020 index are from Asia, and all are upper middle-income or high-income economies. Unlike the global top ten, the range of index values is wider, with a 24-point difference between first (Singapore) and tenth (Oman). Compared to the 2019 index, there was only one change in the composition of this group: Turkey dropped out and was replaced by Oman. The biggest improvement in the index value was noted for Malaysia.

The largest increases in index scores were noted for some developing countries. The top four were Algeria, Ghana, Brazil and Lao PDR, which all saw their scores surge by at least five points largely due to significant improvements in postal reliability.

However, we can see that Uzbekistan also entered to the chat with significant figures in both essential factors (SIS and B2Ci). However, sinche 2017 Uzbekistan is not attending in this chart showing less reliabilty in e-commerce data given in our countries. This means, country should attend actively in the factoring rating in order to provide compatitiveness in e commerce businesses (Figure 3).

Conclusion In conclusion, the main products of e-commerce in Uzbekistan are food products, manufacturing products and information products. As a matter of fact, it is not new that companies conduct their activities digitally. The use of computers in workplaces facilitated the activity of companies, and the emergence of the Internet led to the strengthening of the field of electronic commerce. Initially, large corporations used the Internet for commercial purposes, but later small firms also began to feel the need for it.

Apart from this, it should be said that the qualitative development of economic sectors, the social sphere and the state management system in the current period of human development and in the near future is directly related to the widespread introduction of digital technologies. The prospect of our country's economic development also depends on the development

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of the e commerce and the level of coverage of digital technologies. To achieve this, it is appropriate to list the following basic conditions and priorities for the development of the e commerce:

Firstly, expanding the scope of personnel training and to train qualified programmers and engineers and technicians with deep knowledge in these areas, to teach modern information technologies that fully meet international standards at all stages of the educational system, and organizing a labor market that meets the requirements of the digital economy and to increase its mobility, to improve the qualifications of specialists for the rapid assimilation of new technologies;

Secondly, strengthening the regulatory and legal framework in the field of ecommerce and improvement of legal documents, as well as creation of the legal basis for the concept and activity of "startup" and their financing through venture funds;

Thirdly, improving the system of creating favorable conditions for attracting foreign investments by organizing the ecommerce, information technology market, including the activities of technology parks and co-working centers on the basis of public-private partnerships. In this implementation of advanced foreign technologies suitable for local conditions, stimulation of domestic inventions and allocation of funds to the knowledge economy plays a key role.

Fourthly, determining the coordination of the necessary information systems and resources of state and economic bodies, local government bodies, and the introduction of software and electronic services in the country and creating favorable conditions for attracting foreign investments by organizing the technology market, including the activities of technology parks and co-working centers on the basis of public-private partnerships.

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