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DIGITALISATION OF BUSINESS PROCESSES IN TAXATION USING INNOVATIVE APPROACHES

The relevance of the topic is due to triple pressure on the modern taxation system, namely from the state side, because there is a need to increase the efficiency of administration, reduce the shadow economy, reduce the costs of tax collection and combat tax evasion.

The second component, from the business side, is the need to sharply reduce the administrative burden, the costs of maintaining tax records, minimize the human factor and the risks of errors leading to fines.

The third component, from the technology side, is that the global digital transformation of all spheres of life gives rise to new business models, such as e-commerce, freelance, and sharing economy, which are difficult to administer using traditional tools.

Digitalization using innovative approaches ceases to be a desire and becomes the only possible way to create a transparent, effective and convenient tax system for all participants. It is the key to increasing competitiveness as a separate business and economy, the country as a whole. The problem is fragmentation and inefficiency of existing approaches to digitalization, which is manifested in the following algorithm for the application of digital technologies. The presence of "automation islands", where Many enterprises have automated individual processes. For example, invoicing, but these systems are not integrated with each other and with government information systems. This creates "digital divides" and requires manual data entry.

The backwardness of government systems lies in the fact that some government registries and services operate on an outdated architecture, do not have open APIs for easy integration, which complicates automation on the part of the business. Insufficient level of intellectualisation, because existing systems often only automate routine actions like sending data, but do not intellectualise processes. Missing prognostic analysis, automatic detection of anomalies and preventive management risks. Vulnerability security when centralizing data in the digital environment creates new threats to cybersecurity, which cannot always be resisted by traditional system protection. Low digital literacy, taxpayers, and even employees' tax organs are not ready to effectively use innovative tools. And as a result, instead of making life easier, digitalization often creates additional difficulties due to the inconsistency of tools, lack of uniform standards and constant changes in the rules of the game. Mechanisms for implementing innovative approaches to overcome these problems, when it is necessary

to implement a holistic system of mechanisms that go beyond simple automation. Mechanisms at the state level provide for the creation of a "digital framework" with the implementation of Techno-Government (TechGov).

Development and implementation of state digital platforms with open APIs, allowing businesses to easily integrate their systems with state registers (USR, DRFO) and tax services.

Creation of a National System of Electronic Invoices (e-invoicing) with a single standard for all business transactions, ensuring real-time customs VAT reporting and eliminating the possibility of tax fraud. Development of Big Data and AI for risk-based control, where, instead of total inspections, tax authorities will analyze big data from various sources using artificial intelligence to detect anomalous patterns and target objects for inspection.

Business-level mechanisms, namely efficiency and security tools, use Robotic Process Automation (RPA), "software robots" to automate extremely complex but routine operations such as filling out tax returns, generating reports, and responding to standard requests. Thanks for the follow-up. Blockchain technologies create an unchanging and transparent chain of data for confirming the origin of goods, transfer of ownership and automatic payment of taxes on "smart contracts" (smart contracts). The use of AI assistants and chatbots, where AI-based systems for advising taxpayers track changes in legislation and remind them about reporting deadlines. The use of cloud computing (Cloud Computing) occurs with the transition to cloud-based tax platforms for businesses, which provide scalability, remote access and high cybersecurity through specialized providers. Organisational and legal mechanisms with data standardisation and harmonisation introduce unified data exchange formats (e.g. XBRL for financial reporting) to eliminate compatibility issues.

Creation of Regulatory Sandboxes, like a safe environment where businesses and fintech companies can test new products and taxation models under the supervision of the regulator, without the risk of being fined. Gradual transition to a model where the tax service is not only a controller, but also a provider of digital services, provides businesses with convenient tools for implementing their obligations. The use of AI can be divided into two main directions: from the state (tax authorities) and from the business side (payers). Application of AI by tax authorities with risk-based audits, when AI analyses thousands of parameters (turnover, industry, cost-income ratio, data from banks, customs) to build a "tax profile" of the company and determine the likelihood of violation. Audits become targeted, not selective. Automatic detection of anomalies and fraud (Fraud Detection), where machine learning algorithms find unusual patterns, such as "mirror turnover", fictitious VAT, and understated income that a person might not notice. Processing natural languages (NLP) for analysis of documents where AI can automatically "read" and analyze contracts, invoices, and delivery notes, comparing them with data reporting for discrepancies. Virtual tax consultants Chatbots, where AI assistants can answer standard taxpayer queries 24/7, freeing up employees for complex tasks. Forecasting budget revenues is done through the analysis of macroeconomic and real-time data, where AI helps build more accurate tax revenue forecasts. Application of AI by businesses in tax compliance consulting.

Automation of reporting and submission through software robots (RPA) together with AI can automatically collect data from the company's internal systems (ERP, CRM), fill out declarations and submit them electronically. Tax monitoring and analytics, where AI systems track changes in tax legislation in real time and automatically analyze their impact on a specific business, alerting to risks and opportunities. Tax planning and modelling, when AI can simulate different scenarios, economic operations from their point of view, and tax consequences, helping to accept an optimal solution. Internal audit data is ordered when companies use AI to conduct their own internal audit inspections, detecting mistakes or unauthorized operations before the tax office does. AI- assistant for accountants, where intelligent systems can categorize expenses, check accounts for correctness details and provide recommendations for their taxation.

Therefore, digitalization Taxation with innovation is not about scanning papers in PDF, but about creating a single digital ecosystem Environment. Success depends on synergies, efforts, states of creation, a modern "digital framework", and initiatives for business implementation of advanced technologies to work in these conditions. Artificial intelligence is radically changing the taxation landscape, transforming it from the sphere of bureaucracy to the sphere of high technologies.

For the state, it took strengthening fiscal security, and for business, the path to significant simplification, life and decline costs. The key to success is a balanced approach. It is necessary to develop technologies simultaneously with the development of clear rules for their ethical use, ensuring data quality and increasing the digital literacy of all participants in the process. The future is based on hybrid models, where AI processes data and gives recommendations, and a person accepts the final strategic solution.

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