

contrary, perceived them as a new, extremely promising tool for economic development. Cryptocurrency is a digital currency protected by cryptographic technologies. These monetary units have no physical analogue; they exist only in virtual space. If the money we are used to is issued by a certain issuer, then the cryptocurrency appears without the participation of any central authority. New crypto-signs arise by generating new codes using computer technology. Cryptocurrency is not concentrated in a single repository, it is distributed among the wallets of its owners. The exchange rate depends on the demand for it.

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NEW POSSIBILITIES OF INTERNET OF THINGS

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Abstract

The article discusses the classification of the Internet of Things, their key markets, which has a great impact on all segments of the international market, and this change the norms of doing business, improves the decision-making system and modify the forms of control in a whole range of industries - from manufacturing to marketing.

The introduction of this new technology in any business model provides an advantage over competitors that have not mastered the principle of the Internet of Things. The purpose of the article is to study how IoT is used in the Republic of Uzbekistan.

Key words: internet of things, industrial internet, hubs, gateways, internet threats, business models.

Background. As you know, the main advantages of Internet of things are the provision of a permanent connection and data exchange between connected devices and users. Thanks to built-in sensors and various technologies that provide communication between objects, it is possible to monitor the health indicators of patients, find objects and goods during transport, monitor the condition of buildings, etc.

The main problems facing the Internet of things are similar to those of Internet technologies: data protection, data quality, use of common standards and protocols, legal issues, etc. Other important issues

facing the Internet of things are the creation of a common addressing mechanism for the effective identification of digital media, providing a common mechanism addressing for efficient identification of digital media, creating devices that can be more energy efficient and reliable, creating isolation and self-sufficiency of the system, which will allow the device to provide fast and reliable communication, which minimizes the load on servers as well as on embedded devices. Internet of Things, (IoT) allows for the constant exchange of data between related entities and identifies the three main components that provide

security - authentication, privacy and access control, with particular focus on IoT systems.

In the short term, Internet of Things has the greatest impact on improving customer experience has the greatest impact on the final purchase decision as trade automation becomes more prevalent. The arrival of internet commerce may be the most profound shift in the internet of things era.

Method of research: At article writing were used synthesis and analysis methods.

Discussion: As you know, the Internet of things is divided into industrial and consumer. If the industrial Internet of things includes smart transport or connected cars (Connected Cars), a smart city (Smart City), smart grids (Smart Grid) in the energy sector, smart cars and entire factories, then wearable devices (Wearables) connected devices (Connected Devices or Appliances), smart home (Smart Home), etc.

There are 5 key of markets for the Internet of things: Connected Wearables, Connected Cars, Connected Homes, Connected Cities, Industrial Internet. The main media attention is focused on smart home and wearable devices.

The Industrial Internet as a more complex sector, because, for the enterprise, business functions are primary, which are effectively solved at a new level using the Internet of things: smart connected workplace, monitoring, management and optimization of business processes, improved and expanded IT, automation of products and services, business intelligence, customer engagement and connection and points of sale. Using protocols/standards and various types of sensors and controllers, the enterprise manages its activities.

IoT, these devices are sensors, controllers, actuators, as well as physical objects that were not originally designed to connect to the network. Each item must be uniquely identified. Devices are identified by firmware provided by the device developers, a traditional identifier. The range of available addresses is finite, but IPv6 provides more options (a new version of IP with a 128-bit address length instead of 32 in IPv4). And physical objects can be identified using RFID tags, radio beacons, optically recognizable identifiers (for example, bar codes), etc.

As you know, the Internet of Things network contains wired and wireless lines, which include hubs and gateways, with numerous protocols. Wireless networks are more efficient at low speeds, highly resilient, self-organizing, and low power consumption. The International Telecommunication Union, (ITU), International Electro technical Commission, (IEC), Internet Engineering Task Force, (IETF), Institute of Electrical and Electronics Engineers, (IEEE), and International Organization for Standardization, (ISO), play a large role in standardization in the Internet of things.

Research has shown that the All Join protocol is seen as a potential common standard for the Internet of things. The analogue of this standard is the BACnet standard, which can also work in IP networks and has the functions of discovering devices and determining the type of services provided. But the All Join standard

has the ability to transfer not only commands, but also data, for example, audio and video streams, which makes it possible to fully integrate multimedia and engineering systems management systems.

Thread Group has created the best way to connect and control devices in your home. The Industrial Internet Consortium has brought together the technologies needed to accelerate the adoption of IoT. One M2M developed standards for M2M and IoT, and M2M developed Machine-to-Machine communication, which allows computers to communicate with each other. Rostelecom has set up the Industrial Internet Consortium. The Ministry of Industry and Trade of the Russian Federation has developed a "road map" for the development of Internet of things in Russia. For the further development of IoT, security is an important issue. Internet of threats: Due to the unsatisfactory low level of security of the Internet of things, the FBI of the United States (Federal Bureau of Investigation, FBI) recommended that such devices be completely isolated from the global network. In particular, the department is concerned about vulnerabilities in UPnP (Universal Plug and Play), which has a set of network protocols. Security issues in the IoT have become the focus of attention of many companies specializing in information security, including Kaspersky Lab. Ubiquitous Internet and wireless networks will lead to ubiquitous sensor networks. Entire industries will change, and the boundaries between certain industries will disappear.

The examples of successful implementation of the Internet of Everything in the public sector, which Cisco cites, seem at first insignificant. For example, in Finland, municipal services have equipped garbage containers with grid-connected filling sensors, which made it possible to build the timetable and routes of utility vehicles so that the container is picked up at the very moment when it is close to filling. At the same time, the volume of the container, and fuel, and the resource of garbage trucks, and the labor of public utilities are saved, which reduced the cost of collecting waste by 40%.

In Nice (France), the "internet of everything" is involved in solving another problem of modern cities, namely, street traffic and car parking. Smart Parking notifies drivers about free parking spaces and warns about their absence. Speaks about congestion and adjusts traffic light schedules to help increase the capacity of city highways.

It is believed that as a result of these measures, traffic jams have decreased by 30% - while saving time wasted in them and ridding the coastal city of the soot of gasoline burned in them. The benefit of being informed about the presence / absence of free parking spaces in the near future - after they get used to the paid parking lot inside the Garden Ring - will be appreciated by Muscovites, and after them by residents of other cities of our country; traffic jams in city centers and parking problems are already a problem for half a million people. As it has already become clear, hundreds of enterprises operate in the IoT market. Many landscape schemes have appeared.

The government of Uzbekistan has included a digital economy program in the strategic development plan of the state, the purpose of which is to create a full-fledged digital environment and digital field in the republic. According to the government of Uzbekistan, it is the "digitalization" of the economy that will allow the country to quickly resolve the issue of global competitiveness and national security. In the message of the President of the Republic of Uzbekistan Sh. Mirziyoyev to the Oliy Majlis (Parliament) dated December 28, 2018, it is noted: "... we should start developing in 2019 the National Concept of the Digital Economy, providing for the renewal of all spheres of the economy based on digital technologies, and on this basis to introduce the program "Digital Uzbekistan-2030". The "digital economy" provides digital space for all spheres of life of countries and its task is to create legal, technical, organizational and financial conditions for its development and its subsequent integration with the digital economies of foreign countries. The digital economy will ensure the growth of gross domestic product by at least 30 percent and dramatically reduce corruption. Uzbekistan has taken a course to develop a program for the country's transition to a digital format in the economy, and its stages will last until 2030. Information and communication technologies are associated with the development of technological computing, solving big data problems (Big Data), and development of new analytical tools (Next-Generation BI).

In 2017, Uzbekistan ranks 95th in the index of information and communication development among 176 countries, and the share of information technologies in the country's GDP is only 2.2%. For comparison: in South Korea - 9%, Japan - 5.5%, China and India - 4.7%.

Results Information and other high technologies have become an integral part of the daily life of almost the entire world population. ICT is becoming a key factor in development, innovation in the country.

Google is actively working on a project for an operating system for connected devices and systems - the Internet of Things. These systems can be both coffee makers and smart cars.

Sales of "smart bikinis" began in France for 149 Euros. The bathing suit has a built-in ultraviolet sensor that communicates with the Smartphone via Bluetooth, and a special application warns the wearer when it is necessary to apply a new layer of sunscreen.

Moreover, you can purchase a beach towel with a similar sensor. And this is only the beginning of a fundamental transformation of the world information and economic space. The Internet of Things, smart homes, 3D printers, self-driving cars, Tesla Model S and digital commerce are fundamentally changing business processes, have a significant impact on regulatory policy and social foundations [6].

The Internet of Things is already transforming into the "Internet of Everything", based on an ecosystem with billions of interconnections, providing a significant increase in wealth for every person and business. However, the industry needs a leader of the appropriate scale, with the resources and the will to

change. According to experts, the Internet of Things (IoT) is the largest market that will only gain momentum.

In the Republic of Uzbekistan, complex information systems have been created to provide interactive services in the field of public procurement - "Procurement", taxation - "Tax", licensing and licensing procedures - "License", for customs clearance of goods - "Customs", to ensure collection, processing, systematization and storage of information about planning, the course of execution of the state budget - "Budget".

The systems "Pension security", "Education", "Utilities", "Notary-2" have been developed and implemented - for the collection, processing, systematization and storage of information on the activities of courts, their decisions, execution of court decisions, as well as information on the activities of the notary, "State bodies" - to provide state bodies with summary statistical information. In accordance with the Decree of the President of the Republic of Uzbekistan dated March 13, 2018, the program "Unified system of interdepartmental electronic interaction on the collection of debts under executive documents" was launched, where the Bureau of Compulsory Enforcement under the General Prosecutor's Office of the Republic of Uzbekistan, which ensures the prompt exchange of information and electronic correspondence between the Bureau and government agencies, banking institutions, as well as the timely application of restrictive measures against debtors using ICT.

Conclusion: The Republic of Uzbekistan has adopted a strategy for the development of e-government, a number of projects have been implemented to introduce "smart" and "safe" cities and regions based on processing big data and the introduction of the Internet of things, as well as intelligent surveillance and monitoring systems in public places.

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СПЕЦИФИКА РАССЛЕДОВАНИЯ НАЛОГОВЫХ ПРЕСТУПЛЕНИЙ: ОСНОВНЫЕ РАЗЛИЧИЯ МЕЖДУ НАЛОГОВОЙ ПРОВЕРКОЙ И НАЛОГОВОЙ ЭКСПЕРТИЗОЙ

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SPECIFICITY OF INVESTIGATION OF TAX CRIMES: MAIN DIFFERENCES BETWEEN TAX INSPECTION AND TAX EXPERTISE

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Аннотация

При расследовании налоговых преступлений следователи используют результаты налоговых проверок и судебно-налоговых экспертиз. Но сумма недоимки по акту налоговой проверки и сумма неисчисленного к уплате налога по заключению эксперта по одному и тому же налогу за один и тот же период может не совпадать. Цель статьи заключается в том, чтобы выявить основные причины указанных расхождений. На основе общелогических методов получены определенные результаты и сделаны выводы. Основными причинами расхождений являются разные цели, нормативные основы, а также методы, применяемые при расчетах.

Abstract

When investigating tax crimes, investigators use the results of tax audits and forensic tax examinations. But the amount of arrears under the tax audit act and the amount of uncalculated tax payable according to the opinion of an expert on the same tax for the same period may not coincide. The purpose of the article is to identify the main reasons for these discrepancies. On the basis of general logical methods, certain results were obtained and conclusions were drawn. The main reasons for the discrepancies are different goals, regulatory frameworks, and methods used in the calculations.

Ключевые слова: налоговые преступления, судебная экспертиза, налоговая экспертиза.

Keywords: tax crimes, forensic examination, tax examination.

При расследовании налоговых преступлений, предусмотренных статьей 199 УК РФ по сообщениям налоговых органов основным документом, из которого извлекается максимальный объем информации, является акт налоговой проверки. Но в уголовном процессе для установления суммы неуплаченного налога, сбора, страхового взноса недостаточно сведений, полученных из акта налоговой проверки. При расследовании налоговых преступлений, как показывает практика, назначается налоговая судебная экспертиза, которая также предоставляет важную информацию.

Различные проблемы, связанные с судебной налоговой экспертизой и использованием специальных знаний по вопросам исчисления налогов и сборов нашли свое отражение в работах И. И. Кучерова, И. В. Александрова, А. Н. Борисова, М. И. Воронина, А. Н. Галая, А. Н. Ищенко, Н. Н. Скворцовой, С. В. Лукашевича, Э. Ф. Мусина, В. В. Голиковой, Е. К. Сальникова, Л. Г. Шапиро, Р. С. Якубова, И. А. Колчева и др.

Цель налоговой экспертизы – исследование исполнения обязательств по исчислению налогов и сборов. Следовательно, эксперты должны в результате исследования установить сумму неисчисленного к уплате налога, которую зачастую отождествляют с суммой недоимки. Но, сумма недоимки по акту налоговой проверки и сумма неисчисленного к уплате налога по заключению эксперта по одному и тому же налогу за один и тот же период может не совпадать. Чтобы понять причины указанного несоответствия, необходимо знать о различиях между порядком проведением налоговых проверок и производством судебных экспертиз.

Если налоговая экспертиза - это исследование исполнения обязательств по исчислению налогов и сборов, то эксперт не должен проводить исследование исполнения обязательств по уплате налогов и сборов [3]. В соответствии с диспозицией статьи 199 Уголовного кодекса Российской Федерации (далее – УК РФ) уклонением от уплаты налогов считается не факт их неуплаты, а факт их