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New Paradigm of Digital Fiscal Governance Through The Rating System: The Experience of Russia and Uzbekistan

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Abstract: The digital transformation of fiscal governance worldwide has led to the development of rating systems as new tools that can support better tax compliance, minimize administrative risk, and contribute to greater efficiency. The Russian tax authorities established a methodology that assesses legal entities comprehensively, using financial, legal, and behavioral criteria, to classify them by level of risk and dependability. Relying on the Russian model, Uzbekistan created a sustainability rating system in 2024. Currently, its indicators are not comprehensive enough in scope or impact. While there is much international interest in risk-based tax administration, research on the practical and theoretical integration of rating systems in transitional economies, especially regarding indicator choice, digital integration, and social and economic outcomes, remains sp The study sets out to analyze how Russia has implemented its rating system and to suggest a rating methodology grounded in science and able to be effectively applied in Uzbekistan's unique fiscal setting. The analysis results in a 30-point rating model that includes 22 primary and eight supplementary indicators for evaluating financial stability, tax compliance, labor trends, legal clarity, and institutional security.. The model enables differentiated treatment of taxpayers and supports digital monitoring, contributing to increased voluntary compliance and administrative targeting. The research integrates Russian tax practice with Uzbekistan's emerging reforms to propose a unified, scalable digital fiscal management model. The findings support the use of comprehensive taxpayer ratings as a strategic instrument for tax policy segmentation, incentive allocation, and fostering a transparent, competitive business environment. Further research is recommended to evaluate implementation outcomes, enhance predictive analytics, and tailor models for broader regional application.

Keywords: Taxpayer Rating, Fiscal Management, Tax Discipline, Financial Stability, Scoring Model, Legal Entities, Tax Risk, Digital Monitoring, Rating Indicators, Russian Experience, Uzbekistan Tax Policy

1. Introduction

In the era of global digital transformation, modern fiscal governance increasingly relies on transparency, automation, and data-driven decision-making. As traditional tax administration evolves into a more proactive and technology-integrated system, the need for innovative tools to monitor, predict, and influence taxpayer behavior becomes more urgent. One such tool gaining international recognition is the taxpayer rating system — a structured mechanism that classifies legal entities based on fiscal discipline, financial reliability, and institutional transparency. These systems not only enhance compliance and reduce administrative costs but also foster a culture of voluntary cooperation between the state and the business sector [1].

International experience, especially in the Russian Federation, has demonstrated that taxpayer rating models can successfully differentiate risk levels, promote honest entrepreneurship, and streamline digital fiscal monitoring. Russia's Federal Tax Service has developed a two-stage methodology to assess legal entities using discrete scoring systems that account for both compliance and financial stability. Inspired by this model, Uzbekistan initiated a sustainability rating system in 2024; however, its current application lacks the comprehensive structure and depth found in its Russian counterpart. Key limitations include insufficient coverage of tax risk factors and limited integration with digital platforms, prompting the need for refinement and methodological adaptation [2].

The literature on tax compliance highlights the importance of segmentation, digitalization, and behavioral economics in strengthening fiscal systems. Scholars such as Alm, Keen and Slemrod, and Bird and Zolt have emphasized trust-building, technological enablement, and risk-based administration. Despite these insights, there is a noticeable gap in studies addressing the real-world application of taxpayer ratings in emerging economies. In particular, there is a need to assess how such systems can be localized to fit specific economic, legal, and technological conditions, such as those in Uzbekistan [3].

This study employs a mixed-methods approach combining qualitative analysis, comparative benchmarking, and expert evaluation. It draws upon international frameworks (OECD, IMF, World Bank) and national legal documents, including the Uzbek Tax Code and presidential decrees. Using Russia's 30-point scoring model as a foundation, the research constructs a localized assessment framework tailored to Uzbekistan's fiscal architecture. Indicators include tax burden ratios, financial liquidity, labor transparency, and institutional reliability. The study expects to demonstrate that a robust and context-specific rating system can strengthen tax discipline, reduce risk, and enable incentive-based policy application [4].

Preliminary findings suggest that adapting a multi-criteria rating system in Uzbekistan will improve administrative targeting and fiscal behavior among legal entities. The research reveals that a digital, score-based classification of taxpayers allows not only for differentiated treatment by tax authorities but also for enhanced trust and cooperation from the private sector. These implications are significant: the implementation of a dynamic taxpayer rating system can serve as a cornerstone of digital fiscal reform, driving both economic stability and institutional modernization. As such, the study advocates for further empirical research and pilot programs to test and refine these models in the context of emerging markets [5].

2. Materials and Methods

This study used a comprehensive methodological approach aimed at forming a system of taxpayer ratings, analyzing assessment indicators and improving them the National fiscal policy of Uzbekistan. The methodology provided a harmonious study of theoretical, legal and practical foundations. As a theoretical base of the study, advanced theories in fiscal management, tax discipline, institutional economics and digital transformation and international approaches to rating systems were analyzed. In particular, the "methodology for assessing legal entities" developed by the federal tax service of the Russian Federation was adopted as the main model.

On the basis of the tax code of the Republic of Uzbekistan, presidential decisions, current legal documents on tax administration and digital management, the possibilities of introducing the rating system in the national context were studied.

Based on the rating model based on the experience of Russia, a set of analytical criteria was formed. A discrete scoring model was applied to each indicator, with subjects rated on a score of "1" or "0". Based on final ranking points, companies were allocated to conditional categories (a, b, c, D).

The following methods were used in the study:

a. Descriptive analysis-the state of the indicators, the structure of the current rating systems are highlighted;
b. Comparative analysis-experiments of Russia, the European Union, the USA, China were compared with the conditions of Uzbekistan;
c. SWOT analysis-the strengths and weaknesses, capabilities and threats of the national ranking system have been identified;
d. Expert approach-on the basis of interviews with experts in the field, the suitability of assessment indicators for real practice was checked;
e. Qualimetric assessment-the proportions and effect forces of the rating criteria are clarified.

3. Results and Discussion

In modern tax administration, the assessment of the activities of business entities and their differentiation according to the level of tax discipline, financial transparency and compliance with fiscal obligations have become one of the main directions of fiscal policy. World experience shows that through the taxpayer rating system, there is an opportunity to achieve socio-economic stability, create a safe and competitive environment for "honest business", and direct the resources of the tax administration to the subjects with the highest risk [6].

In this regard, the work carried out by the tax authorities on the assessment of the activities of legal entities on the basis of ratings is manifested as a modern means of digitizing the tax system, increasing transparency and regulating the fiscal behavior of taxpayers in a voluntary manner. In this system, many complex indicators are taken into account, such as the level of tax burden, reporting discipline, financial stability, duration of activities, electronic digital document management, social responsibility, number and composition of employees. The rating assessment, in turn, is directly linked to tax benefits, exemptions from scrutiny, quick VAT refunds, participation in public procurement and other incentive measures [7].

For example, in Russia, since 2022, an initiative has been put forward to form a "conscientious taxpayer rating", and differential tax control is being carried out by the Federal Tax Service on the basis of a score assessment of legal entities. Within the framework of this system, algorithms are developed that assess companies based on indicators such as financial status, tax burden, social insurance deductions, cost structure and tax risk level. In addition, in countries such as the EU states, the United States, Japan, Korea, China, the same ranking approach is widely used as a means of regulating tax behavior [8].

In this article, an in-depth analysis of advanced foreign experiments on the formation of taxpayer ratings was carried out, aimed at developing practical recommendations for the introduction or improvement of these practices in the conditions of Uzbekistan by comparing existing theoretical concepts and approaches. In particular, the study focuses on the relationship between rating indicators and fiscal discipline, differences in the cross section of sectors and regions, as well as determining the ratio between tax risk and fiscal profitability. Thus, as one of the modern directions of tax management, it serves to justify the economic efficiency of the rating system and the possibility of its integration into national tax policy on a scientific-theoretical and practical basis.

In recent years, a qualitatively new stage of tax management has begun in Russia, in which a system of rating assessment of the level of reliability of legal entities is widely introduced in order to ensure fiscal transparency, increase voluntary payment discipline and organize tax control on a targeted basis. In particular, in 2023, the "legal entity assessment service" (servis otsenki yuridicheskix lis) was launched by the Federal Tax Service of Russia (FNS). This service is aimed at assessing the level of their overall reliability on the basis of the financial condition of companies, fiscal behavior and other

important criteria, this system was adopted by the Russian FNS No. ED of March 24, 2023-7-31/181-it is carried out with reference to a methodological basis approved by the number command.

"Methodology for assessing legal entities" developed by the federal tax service of Russia (FNS) No. ED of March 24, 2023-7-31/181-approved by numerical command [4] and later updated several times. This methodology was developed in order to assess the financial and economic activities of legal entities, determine their level of reliability and provide recommendations for tax authorities and counterparties [9].

In recent years, within the framework of reforms on the digitalization of fiscal policy in Russia, new approaches are being formed aimed at automating the control and analysis functions of tax authorities. In particular, the system of assessment of legal entities introduced by the Federal Tax Service of the Russian Federation (FNS) is one of the important initiatives in this regard. This system serves to assess the tax risk of companies by determining the level of tax burden performance, financial and economic stability and transparency in their activities. The methodology for assessing legal entities by the FNS was developed as a methodological basis for the implementation of these goals, improved by the amendments of January 27, 2025. The methodology involves a two-step approach. At the first stage, the compliance of a legal entity with tax legislation and financial discipline is assessed on the basis of mandatory criteria, and at the second stage, the activities of the company are thoroughly analyzed on the basis of a 30-point system [10].

The assessment system is aimed at a comprehensive analysis of the level of compliance with the tax obligations of legal entities, indicators of the consistent state of cash flows and the profile of general reliability. This assessment process is carried out through the personal cabinet of the taxpayer, a legal entity that is part of the Nalog-3 platform, an automated information system of the Federal Tax Service. The results of the assessment consist of the conclusions determined by the company's points accumulated on the basis of individual criteria, financial and economic indicators and budget loyalty, which are formed in electronic form in PDF format, protected by a QR code and in the form of an official document certified by an electronic digital signature by an authorized tax inspection. The result of this assessment is used by a legal entity as a certificate of reliability, which can be provided to counterparties, banks, and investors [11].

The methodology for assessing legal entities consists of two main stages, at each stage of which a deep analysis of the financial and economic activities, tax discipline and organizational and legal status of the company is carried out. This approach serves to differential assessment of tax risk, as well as the identification and regulation of probable tax risks [12].
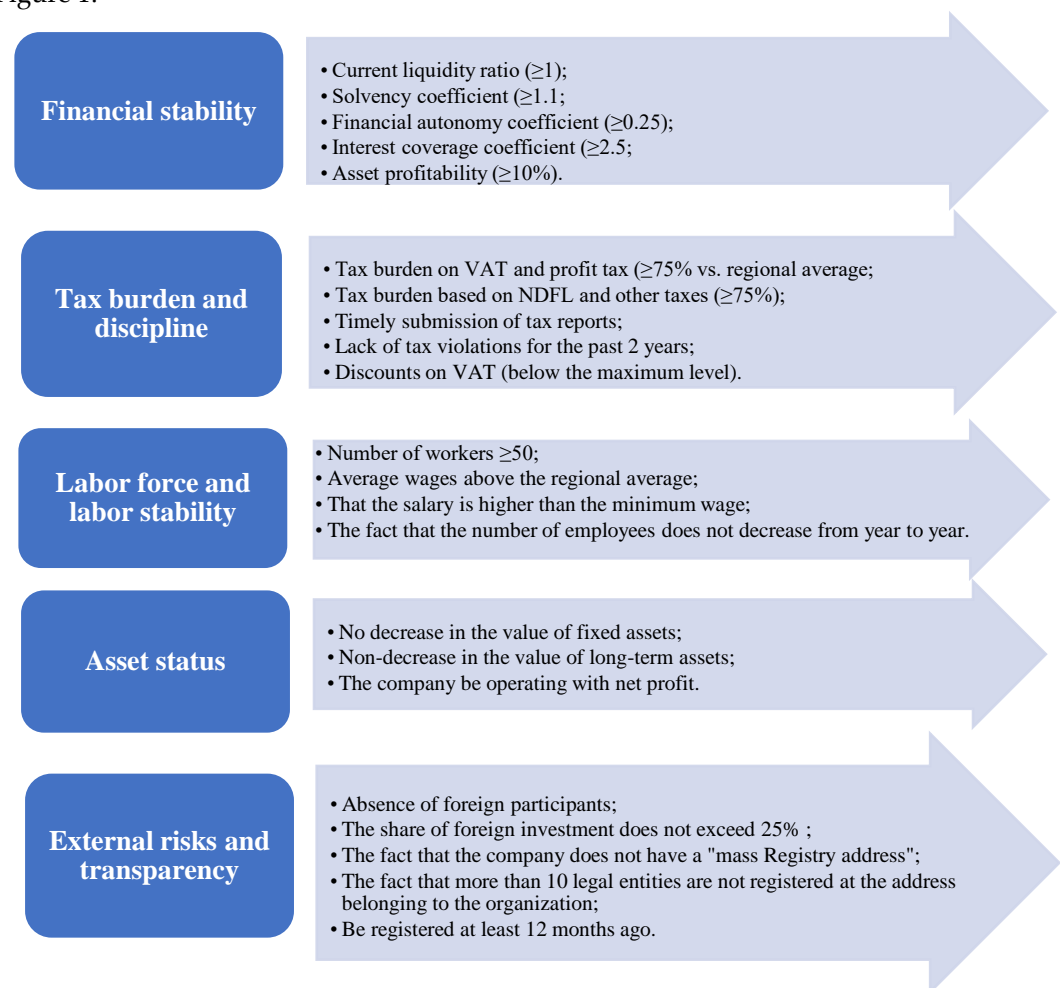
At the first stage, an examination is carried out on the basis of mandatory criteria. At this stage, an examination is carried out based on 14 mandatory criteria that determine whether the company will join or be excluded from the evaluation process. These criteria include:

a. The fact that the company does not have the status of liquidation, bankruptcy, external management or controlled enterprise;
b. Lack of incorrect or unreliable information about the company in the state register;
c. That VAT returns do not identify conflicting or inconsistent transactions when compared to other taxpayers;
d. That tax debts do not exceed 1% of the company's assets and the amount of 3,000 rubles;
e. Lack of company executives, founders, or authorized persons on lists related to bribery, corruption, or extremism;
f. Bank accounts in the company are not blocked, tax reports must be filed in full and timely manner.

If a legal entity does not meet at least one of these mandatory criteria, then the assessment process is suspended and the company is not transferred to the scoring assessment stage.

The second stage is the "score" - based assessment (scoring model) stage. At this stage, the financial and economic status of the company, the tax burden, liquidity, profit coefficients, the stability of the labor force and the level of organizational reliability are assessed on the basis of specific criteria. For each criterion, 0 or 1 point is set, if the company meets the criterion — 1 point, otherwise — 0 points.

Within the framework of the formation of an automated rating system evaluating the activities of business entities in the country, a complex set of indicators of 22 criteria has been developed. These criteria make it possible to directly assess the level of economic stability, fiscal behavior, financial transparency, culture of work with labor resources and legal purity. Below are the methodological and analytical approaches to each group, see Figure 1.

Financial stability
- Current liquidity ratio (≥1);
- Solvency coefficient (≥1.1;
- Financial autonomy coefficient (≥0.25);
- Interest coverage coefficient (≥2.5;
- Asset profitability (≥10%).

Tax burden and discipline
- Tax burden on VAT and profit tax (≥75% vs. regional average;
- Tax burden based on NDFL and other taxes (≥75%);
- Timely submission of tax reports;
- Lack of tax violations for the past 2 years;
- Discounts on VAT (below the maximum level).

Labor force and labor stability
- Number of workers ≥50;
- Average wages above the regional average;
- That the salary is higher than the minimum wage;
- The fact that the number of employees does not decrease from year to year.

Asset status
- No decrease in the value of fixed assets;
- Non-decrease in the value of long-term assets;
- The company be operating with net profit.

External risks and transparency
- Absence of foreign participants;
- The share of foreign investment does not exceed 25% ;
- The fact that the company does not have a "mass Registry address";
- The fact that more than 10 legal entities are not registered at the address belonging to the organization;
- Be registered at least 12 months ago.

Figure 1. Criterion of the level of compliance of tax obligations of legal entities in the Russian Federation and indicators of basic financial stability.

Financial stability represents the ability of the business entity to fully and timely fulfill its obligations, as well as its internal and external financial balance. In the rating system, five main indicators have been identified in this direction. While the current liquidity (≥1) and fast solvency (≥1.1) coefficients assess the ability of an enterprise to close short-term debts, the financial autonomy factor (≥0.25) indicates that the enterprise relies on its own funds. The interest recovery factor (≥2.5) assesses the level of risk when using external financing, while asset profitability (≥10%) measures the effectiveness of the use of enterprise assets. Based on these criteria, a clear picture of the level of financial wellness can be formed.

A special place in assessing the fiscal behavior of business entities is occupied by the tax burden and the level of discipline. In this direction, first of all, payments on VAT and profit tax (other taxes) are required not to be lower than 75 percent compared to the regional average. This means that the fiscal profit from economic activity is at an adequate level. Secondly, the timely submission of reports and the absence of tax offenses in the last two years. Indicates that the enterprise is a subject of compliance with legislation. Thirdly, VAT deductions should not be excessive and are assessed as a preventive mechanism for tax manipulation [13].

The stability of the enterprise's activities is manifested not only in financial results, but also in the approach to working with human resources. Criteria include indicators such as no fewer than 50 employees, higher wage levels than the regional average, as well as higher minimum wage payments. It expresses the commitment of the enterprise to the workforce, Social Responsibility and the abandonment of informal employment. And the fact that the number of employees does not decrease from year to year represents the presence of a trend of growth and stability in the organization.

The stability and development potential of the capital base are also taken into account in the ranking. The absence of a decrease in the value of fixed assets and long-term assets means that the enterprise seeks to eliminate the processes of depreciation. In particular, subjects operating with net profit are highly valued. These criteria, on the one hand, measure financial performance, and on the other hand, serve as an important measure in determining investment attractiveness.

The registration of the business entity, the ownership structure and the level of interaction with external participants also determine their level of legitimacy and security. Therefore, the rating system requires that the share of foreign investment does not exceed 25%, that foreign participants do not exist, nor that there is no "mass register address"and that more than 10 legal entities are not registered at the same address. These are used as preventive indicators that provide legal transparency and reduce the risk of crime. And the fact that the business entity was registered at least 12 months ago indicates that the activity has passed the test of stability and time.

The analysis shows that this rating system, which includes 22 indicators, allows a comprehensive assessment of economic activity. An approach based on in-depth analysis in areas such as economic stability, tax discipline, labor resources, asset status and legal transparency serves to accurately determine the stability of business entities, stimulate them and reduce the level of risk. The implementation of such a system in practice will increase the effectiveness of digital fiscal tax management in Uzbekistan, form a healthy competitive environment and allow you to distinguish between reliable, stable segments of the economy.

In addition to the 22 main criteria analyzed above, it is advisable to use additional indicators in order to increase the accuracy, real-life compatibility and forecasting ability of the rating system. These criteria are used more as a precaution to minimize risks, as well as to determine incentive scores. Below is a methodological review on each of them.

1. Lack of tax debt (monthly and annual cut). The absence of tax debt by the business entity at the end of each month and year means that fiscal obligations are fulfilled in full and on time. This condition is not only a sign of discipline, but also an indicator of financial strength. While businesses with tax debt are seen as a risk category in the ranking.

2. The fact that it does not have the status of a foreign legal entity. This criterion is especially important in terms of national security, the risk of sanctions, and the maintenance of economic sovereignty. In some large states, it is established that foreign legal entities are under control or evaluated in a special manner. Therefore, only subjects with national legal status can be assessed positively.

3. Failure of an organization or leader to participate in more than 10 enterprises. The participation of an individual in the structures of many legal entities creates such risk

factors as "mass registration", candidate leadership, tax evasion. Therefore, limiting the membership of a leader or organization is assessed as a positive indicator.

4. The fact that the decision to block the account by numbers does not exist. Blocking Bank accounts can usually be a sign of failure to fulfill obligations, a court decision, or a legal problem. Such entities are viewed as financially unreliable. On the contrary, the absence of a lockdown means active and legal financial turnover.

5. The number of workers should not be less than 5. This criterion is a distinguishing element from micro-enterprises, the presence of at least 5 employees determines the minimum level of economic activity. Serves to limit informal activities and "opaque" organizations.

6. The fact that there is no decrease in the number of workers. The decrease in labor resources is seen as a sign that the activity has shrunk. On the contrary, the survival or growth of the number of workers is a sign of stability, expansion and social responsibility. In the rating system, this criterion is positively assessed as a stable attitude to Labor.

7. To have submitted tax reports in full and without clarification. This criterion indicates that the enterprise is reporting correctly and reliably from the beginning. The number of clarifications can be calculated as a separate negative score in the ranking. Hence, a report submitted without any clarification and verification is a sign of high transparency.

8. Have not violated obligations under public contracts. It is a clear expression of the loyalty of organizations participating in state orders or purchases to contractual obligations and their level of reliability and discipline. This criterion is an important assessment criterion, especially for state-owned enterprises and strategic partners.

In order to form a qualitatively comprehensive approach to determining the level of stability of business entities, the assessment system is developed on the basis of a set of basic and additional indicators. Through this system, the financial condition, tax discipline, labor stability, dynamics of the structure of assets, legal transparency and institutional security of the company are analyzed in a wide range [14].

The total rating is formed on the basis of a maximum of 30 points. Of this, 22 points are awarded on the basis of the main criteria. This includes priority indicators such as financial indicators, tax burden, reporting discipline, number of employees, asset status and external risks. And 8 points correspond to additional assessment indicators. These criteria include the absence of tax debt, limited company management participation, unblocked bank accounts, state contract discipline, and other safety-related signs.

This system was developed in order to encourage legal entities to fiscal discipline, evaluate their economic activity on the basis of digital indicators, and increase the effectiveness of tax reforms. This rating system is not only a monitoring tool for state tax services, but also an effective management instrument for the entrepreneur himself, which serves to analyze and improve his activities [15].

Thus, the rating formed on the basis of the 30-point model allows you to determine the corresponding fiscal incentives or precautions for the company, while digitally reflecting its state. Especially for highly rated subjects, advantages such as quick VAT refunds, exemption from tax inspections, preferential loans and participation in government orders are applied. This is an important mechanism that encourages honest, open and responsible business.

In the practice of rating taxpayers, the results of the assessment are formed on the basis of the total scores of legal entities on the scoring criteria. Through this approach, each company undergoes careful analysis in terms of fiscal behavior and financial performance. As a result, according to the sum of the final points, their tax discipline and level of financial reliability are determined [16].

Although the methodology of the Federal Tax Service does not provide for official rating categories, in practice the conditional rating system is widely used. This

classification serves as an important instrument in determining the level of tax risk of legal entities, assessing the need to involve them in fiscal control. The following classification represents the conditional rating categories used in Russian tax practice, see Table 1.

Table 1. Classification of conditional rating categories used in Russian tax practice

Points range	Conditional rating category	Scientific interpretation
26–30 ball	High reliability (A)	The enterprise is financially stable, tax discipline is high, legal transparency is ensured. Can be released from monitoring
20–25 ball	Average reliability (B)	Entrepreneurial activity is relatively stable, but there are some financial or tax vulnerabilities. Monitoring by tax authorities is required
10–19 ball	Low reliability (C)	Caution is necessary when working with a company that has inconsistencies under many criteria lending and cooperation can be risky
0–9 ball	Hazard category (D)	Financially and tax non-compliant subject with a high risk level, it can become a priority control object

This rating classification is not limited to domestic services, but also of practical importance for banking and financial institutions, the public procurement system, large companies and audit organizations. In particular, highly ranked companies can take advantage of the following preferential approaches:

a. Return VAT in accelerated order within 1-3 days;
b. Exemption from tax inspections;
c. Participation as a reliable counterparty in public procurement;
d. Receive positive reviews from banks when obtaining loans and investments.

This approach is fully consistent with the concept of "risk-based control", which is becoming increasingly relevant in tax administration. It increases tax transparency in large and active companies, while it sets the stage for small and medium-sized business representatives to seek to correct deficiencies by analyzing their rating status.

Therefore, the results of the rating, which are formed in the assessment system, occupy an important place in fiscal management as the main tool for practicing the differential approach. This, in turn, makes it possible to segment tax policies, more accurately determine the mechanisms of incentives and penalties.

4. Conclusion

The studied analysis and international practice show that the taxpayer rating system has become an effective tool of modern tax administration. This system creates the possibility of introducing a differential approach in fiscal policy, encouraging honest business and minimizing tax risk management. In particular, the rating system, harmonized with digitization processes, serves to ensure the targeted orientation of the fiscal resources of the state to high-risk entities, increase the effectiveness of the activities of tax authorities and strengthen the voluntary tax discipline of business entities, and ensure fiscal openness and reliability.

The methodology for assessing legal entities developed by the Federal Tax Service of the Russian Federation is an effective example of this system based on a comprehensive and step-by-step approach. Through this model, companies are carefully evaluated on the basis of factors such as financial and economic stability, compliance with tax obligations, quality of work with labor resources, organizational and legal status and institutional security. As a result, it is possible to encourage or establish precautions for taxpayers according to their level of reliability.

Also, the impact of the rating system on socio-economic stability is significantly enhanced not only by tax authorities, but also by banking and financial institutions, investors, the system of public orders and audit practice. This situation further increases the practical importance of rating results, making it a multifunctional management mechanism.

Through the implementation of certain practices of this system in the conditions of Uzbekistan, it acquires strategic importance for segmenting tax policy, promoting fiscal discipline, and for the formation of a healthy competitive environment between business entities. In particular, through the system, it is achieved to create a digital profile of taxpayers, to automatically assess their financial and fiscal activities, and to clarify the mechanisms of incentives and penalties based on advanced practices.

In general, the taxpayer rating system is not only a means of fiscal control, but also an innovative management mechanism that creates the ground for sustainable economic development, strengthens trust between the state and entrepreneurship.

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