

Remote Prosecutorial Monitoring of Tax Authorities: Legal Foundations, Limits and Safeguards

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Abstract

This article studies the legal nature of remote prosecutorial monitoring of tax authorities in the conditions of digital tax administration. The key problem is not whether prosecutors can use electronic information, but how to use it without replacing the powers of tax bodies or weakening the rights of taxpayers. Based on the legal questions and original proposals developed in the author's research, the paper distinguishes remote monitoring from a formal prosecutorial inspection, considers the legal meaning of digital risk signals, and examines access to information protected by tax secrecy. The methods are doctrinal analysis, comparison of legal concepts, and analysis of practical situations described in the dissertation. The study argues that remote monitoring should be a preparatory, analytical form of prosecutorial work rather than an automatic route to legal measures. It proposes a clear sequence from reliable source data to independent legal assessment and explains the roles of proposed amendments to the Law on the Prosecutor's Office and the Tax Code. Its main finding is that technology can support legality only when the limits of access, data protection, human review and records of electronic actions are established in advance.

Keywords: Remote monitoring; prosecutorial supervision; tax authorities; legality; tax secrecy; digital evidence; human review; legal safeguards.

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1. Introduction

Digital records are now a normal part of tax administration. An inspection may begin in an electronic system, a notice may be delivered online, and the final decision may be stored in another database. For a prosecutor who is responsible for supervision over the implementation of legislation by tax authorities, this creates a new question: how can the legality of a connected process be assessed when its documents are held by several information systems? A paper copy of a

final decision does not always show when the first notice was sent, whether the taxpayer was given time to respond, or what happened after an appeal. A legal assessment may therefore require more than reading the last document in a file.

At the same time, access to large amounts of information is not a power without limits. Tax information may concern property, business plans and private matters. A prosecutor must not become an additional tax inspector who selects taxpayers or recalculates their liabilities. The

direct subject of the special supervision discussed here is the conduct of tax authorities and their officials, not the taxpayer as a separate object of prosecutorial examination. The basic task remains the assessment of legality: whether public powers were used on lawful grounds, by the right official, under the required procedure and with respect for individual rights [1, 2].

The legal development of this field requires movement from a mainly document-based approach to the lawful analysis of electronic records. Such analysis is meaningful only when the final decision remains with the prosecutor. This article concentrates on one question within that broader proposal: what should be the legal status and limits of remote prosecutorial monitoring? This narrower focus is important because a general discussion of system integration or artificial intelligence would not resolve when information access is justified, when an inspection may follow, and which protections must accompany each step.

The aim is to formulate a practical legal model for remote monitoring that can be explained in ordinary legal terms. The study addresses four linked issues: the difference between monitoring and inspection; the authority to receive and compare electronic records; the legal meaning of an automated warning; and the treatment of tax secrecy and personal data. The argument is that remote monitoring can improve the timeliness of supervision, but only as part of an established system of duties and procedural checks. Its value is not the number of warnings produced; it is the ability to identify issues requiring lawful attention without an unnecessary intervention.

2. Methods

The study examines legal norms and practical materials relevant to prosecutorial supervision over tax authorities. The main legal materials are the Law of the Republic of Uzbekistan 'On the Prosecutor's Office', the Tax Code, the laws on electronic government and informatization, and the national acts on digital development [1–7]. The materials also include electronic administrative proceedings, records of tax inspections, complaints and judicial outcomes. Only those findings and examples that support the present legal question are used here.

The first method is doctrinal analysis. It is used to separate a statutory power from a proposed new rule and to explain why remote monitoring should not be confused with a formal inspection. The second method is

a systematic reading of legal norms: the prosecutor's authority to obtain relevant information is considered alongside restrictions on direct interference, duties to protect confidential data and the procedural rights of the persons concerned. The third method is the analysis of typical legal situations examined in the research, such as a mismatch between two electronic records or an incomplete electronic administrative case. These situations are examined to reveal which legal question must be answered before the prosecutor acts.

Two views in the national scholarship are especially relevant. M. Boboev explains the importance of an organized legal basis for digital transformation of prosecutorial bodies [9]. Sh. Jumaev studies how information technologies may support prosecutorial inspections and the analysis of large records [10]. These approaches help explain what technology can do, but they also make a further question necessary: which acts remain preliminary information work, and which acts require the legal basis of a formal inspection? The present study addresses that boundary. It treats a digital warning not as a conclusion but as information that must pass a separate legal assessment. In this way, faster information processing and protection from unjustified intervention are not opposing aims; both depend on clear legal rules.

This is a legal and conceptual study, not a test of a new software product. No claim is made that the proposed module or legal amendments have already been implemented. The proposed safeguards are evaluated for their fit with the current division of functions between the prosecutor's office and tax authorities. The analysis deliberately gives priority to legal meaning over technical descriptions, numbers of transactions or predictions about artificial intelligence.

3. Results

3.1. Remote monitoring as a distinct way of preparing supervision. Digital prosecutorial supervision means using electronic records, linked systems and analytical tools to carry out existing prosecutorial duties. It is not a new, separate type of state supervision. Following this reasoning, remote monitoring is better understood as an analytical form of work within a lawful mandate. Its starting point is information already recorded by competent bodies. It does not, by itself, require a visit, the seizure of documents or an instruction directing how a tax official must perform a current task.

This distinction is not merely a question of wording. A formal prosecutorial inspection involves a decision to verify compliance with legislation on specific grounds and within a defined subject. Remote monitoring first helps the prosecutor establish whether such grounds may exist. It can reveal that a decision is missing from a chain of documents, that an appeal remained without an apparent final response, or that two state systems record different outcomes for the same case. However, such a difference does not itself establish an unlawful act. It may arise from late entry, a technical rule or an incomplete data exchange. Thus, the legal effect of monitoring should be limited to planning, clarification and the possible identification of grounds for a later lawful inspection.

The author accordingly proposes a new Article 21¹, 'Remote Monitoring', in the Law 'On the Prosecutor's Office'. Under this proposed rule, a prosecutor would monitor information relevant to the subject of supervision without direct interference in the activity of the supervised body. The same provision would clarify that remote findings are not a final legal conclusion and cannot, on their own, serve as a basis for holding a person liable. The importance of this proposal lies in its two-sided effect: it gives a clear legal place to electronic monitoring and, at the same time, limits its consequences. The article must be described as a legislative proposal, not an already enacted provision.

3.2. The boundary between information access and institutional substitution. The prosecutor needs enough information to judge whether a tax authority complied with law. But the availability of access must not turn into general management of the tax service. The tax authority remains responsible for choosing a lawful method of administration, examining a taxpayer's documents and issuing its own decisions. The prosecutor assesses whether the legal requirements governing those acts were observed. This includes the authority of the official, the grounds of the action, time limits, the handling of evidence, the right to object and the legality of the final act. The result of digital access must therefore be a more informed legal review, not a parallel tax administration process.

The author proposes clarifying Article 22 of the Law 'On the Prosecutor's Office' so that a prosecutor may obtain, compare and analyse data from public bodies' systems within the subject of supervision. The words 'within the subject of supervision' are central. They exclude open-

ended searches conducted only because technical access is available. A request should be linked to a defined legal task; the extent of information should be necessary for that task; and the identity of the user and nature of the electronic action should be recorded. These requirements help to distinguish targeted legal monitoring from uncontrolled data collection.

For example, if an electronic record indicates that a tax inspection report was entered after the required period, the prosecutor's immediate question is whether the responsible tax body observed its legal duty. The prosecutor need not repeat the tax audit or decide how much tax the taxpayer owes. It may be enough to verify the date, the applicable period, the electronic history and the explanation of the responsible official. If these materials provide lawful grounds for an inspection, the next step is taken under the normal legal procedure, not by silently changing the legal status of the monitoring activity.

3.3. Digital warning and evidence are not the same.

Electronic systems may compare dates, documents and outcomes far more quickly than a person can review every file. A warning can focus attention on a missed deadline, inconsistent details or an apparently unfinished case. Yet an alert is only a statement that something deserves verification. It does not identify all the legal facts, settle disputed circumstances or prove responsibility. The proposed legal approach requires that the final assessment must belong to the prosecutor and that the material behind a warning must remain available for checking.

A clear sequence follows from this approach. First, the information must be created accurately in the source system. Second, it must reach the prosecutorial environment on a lawful basis and without losing its meaning. Third, records from different sources may be compared and differences identified. Fourth, a prosecutor checks the original materials and gives an independent legal assessment. An error at any earlier stage can mislead the later stage. A missing record may reflect a real procedural failure, but it may also mean that a valid document was not transferred between systems. A responsible prosecutor must consider both possibilities.

The legal status of a warning should also determine what is entered into the electronic log: the triggering fact, source, date, relevant legal rule, additional material

requested and the prosecutor's response. This is not only useful for audit purposes. It permits later review of why a case was selected and whether the information used was reliable. The system may rank issues by risk for further review, but it must not automatically choose a coercive measure. These distinctions are necessary even when the software itself is technically accurate.

4. Discussion

4.1. Why confidentiality forms part of legality. Tax secrecy and personal data are not technical obstacles to efficient supervision. They are legal interests that any proposed digital model must respect. Broad access without clear limits could lead to information being viewed by an unauthorised user, retained beyond its purpose or used for a matter outside prosecutorial competence. In the tax field, the risk is especially important because one electronic record may contain information about a business, its customers, employees and related persons. A lawful form of monitoring must therefore answer not only what information is useful, but also who may see it, for what purpose, and how this is recorded [2, 3].

The author proposes two connected changes to the Tax Code. A proposed addition to Article 29 would clarify that the lawful transfer of tax-secret information to the prosecutor under the proposed special procedure does not amount to unlawful disclosure. A proposed Article 135¹ would regulate information exchange between tax and prosecutorial authorities and require electronic records of viewing, receipt, comparison and analysis. This is a carefully limited proposal. It would not place confidential tax data outside legal protection; instead it would define a controlled legal route through which relevant data may be accessed for supervision. Both changes remain proposals and must not be cited as current law.

A workable safeguard has several elements. Access should follow a stated legal purpose and the user's official role. Only data relevant to that purpose should be made available. The time and scope of access should be logged, and the records must themselves be protected. Information already obtained must not be reused for unrelated examination merely because it is stored in a common system. Technical rules are needed for user identification, levels of access, storage periods and correction of errors. These matters are proposed for regulation through a joint procedure and a technical

regulation between the Prosecutor General's Office and the Tax Committee.

4.2. Electronic cases as a practical test. The electronic handling of administrative offences shows why precise legal rules matter. The relevant legal analysis shows that the Code of Administrative Responsibility allows electronic case handling, while its provisions on preparing, signing and transferring protocols need better coordination with that practice [8]. The suggested amendments address electronic protocols, required details, confirmation by electronic signature or another recognised identification method, the recording of a refusal to sign, and electronic delivery to the competent body. These are not simply matters of convenience. They affect whether a person was informed, whether evidence remained unchanged and whether a decision can be checked later.

Consider an illustrative situation based on the kinds of record mismatch identified in the research. One information system shows that an administrative case was sent to a court, while another does not show the final court outcome. A monitoring tool may mark the case as unfinished. The legal response, however, cannot be to assume that the court failed to act or that the tax official broke the law. The prosecutor must compare the records, establish which body was responsible for entering the result and determine whether there was a failure to meet a legal duty. Only then is it possible to choose a lawful response. This example illustrates a general rule: a digital mismatch is a reason to ask a question, not an answer to that question.

A second situation concerns an electronic tax inspection record that has no visible entry showing when a taxpayer received the relevant document. An automated system may identify a possible defect in notification. But the prosecutor must still determine whether a valid notice was made through another lawful channel, whether the applicable time limit had started and whether the taxpayer's right to respond was actually affected. If the missing entry is caused by a transfer error, the problem may call for correction of the data. If a procedural guarantee was not provided, a different legal reaction may be justified. The difference can be found only through human review of the facts and the governing rule.

4.3. A legal test before an electronic finding becomes an inspection. Combining the proposed rules makes it

possible to formulate a simple five-question test. Is the monitored activity within the prosecutor's lawful subject of supervision? Is the information relevant and obtained on a legal basis? Can the source and reliability of the record be checked? Have confidentiality and the rights of the persons concerned been respected? Finally, is any proposed next step proportionate to the verified problem and taken through the procedure required by law? These questions are an analytical restatement of the approach adopted here; they are not presented as a separately enacted legal test.

This test is important because the pressure to improve speed can hide the boundary between finding a possible issue and deciding that a law was broken. A monitoring system can provide a clearer picture of risks, but speed is valuable only if the legal evaluation remains sound. The prosecutor should be able to end monitoring without a formal inspection when the signal is explained by lawful circumstances. Conversely, when credible grounds remain, the prosecutor may use the legally established form of inspection rather than expand monitoring into an unregulated intervention. Such restraint helps protect both public interests and the autonomy of the tax authority.

4.4. Legislative design and practical responsibility.

The recommended legal model has three layers. The first is a clear statutory basis for remote monitoring and for limited access to relevant state records: this is the role of the proposed amendments to the Law 'On the Prosecutor's Office'. The second is a specific rule for protected tax information and exchange with the prosecution service: this is the role of the proposed Tax Code amendments. The third is a practical joint procedure that identifies responsible users, data fields, audit logs and steps for checking an alert. None of these layers alone is sufficient. A technical system without a legal basis may be fast but uncertain. A legal right without procedures may be difficult to control. A written procedure without reliable source data may produce misleading results.

The author also proposes that tax authorities periodically submit electronic information about decisions changed or cancelled by a higher tax body and decisions declared invalid by final court judgments. Such information can reveal recurring procedural problems and help prosecutors select matters requiring examination. Yet a cancelled decision is not, by itself, proof that every officer involved acted unlawfully. The reasons for

cancellation, the legal rule in force at the time and the position of the affected taxpayer remain relevant. The proposal therefore works best as a means of selecting issues for reasoned review, not as an automatic measure of fault.

The central point is modest but important. Digital monitoring should help the prosecutor ask better legal questions earlier. It should not create a second centre of tax management, replace the court, or make software output a substitute for legal reasoning. A sound monitoring framework connects each recorded fact to its source, the applicable legal duty, the prosecutor's authorised act and the eventual outcome. By keeping these links visible, it can strengthen accountability without turning every electronic irregularity into a formal case.

5. Conclusion

Remote prosecutorial monitoring is a useful direction for supervision over the implementation of tax legislation, but it requires its own legal limits. It is best understood as a non-intrusive analytical stage within existing prosecutorial functions, not as a new branch of control or a replacement for an inspection. The monitoring result can guide planning, clarify facts and identify legal grounds that may call for subsequent action. It must not be treated as a final finding of a violation or a direct basis for liability.

The results of this analysis support three connected proposals: a distinct provision on remote monitoring in the Law 'On the Prosecutor's Office'; a clearer legal basis for obtaining and analysing data within the subject of supervision; and special Tax Code rules on the exchange and protection of tax-secret information. Access logs, verified source data and an independent decision by the prosecutor are necessary safeguards across all three. Practical situations involving electronic administrative records show why a missing entry or a software warning must be checked before any legal consequence follows. The proper measure of progress is therefore not the scale of digital access, but the combination of earlier detection, lawful restraint and better protection of rights.

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