



# Analysis of international experience in declaring officials

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**ABSTRACT**

Declaration of assets and income of public officials is an important tool for ensuring transparency and accountability in governance. It is widely recognized that public officials should declare their assets and income to prevent corruption, conflicts of interest, and illicit enrichment. In recent years, many countries have introduced mandatory asset and income declaration requirements for public officials. The literature on the topic suggests that effective implementation of asset and income declaration requirements can contribute to improving the integrity of public officials and reducing corruption. However, the implementation of such requirements faces a number of challenges, including lack of political will, inadequate legal framework, inadequate enforcement mechanisms, and lack of public awareness and participation.

International experience shows that the success of asset and income declaration systems depends on a number of factors, such as the clarity of legal provisions, the scope and coverage of the requirements, the accuracy and reliability of the data collected, the accessibility of the information to the public, and the effectiveness of enforcement mechanisms. Successful implementation of asset and income declaration requirements also requires strong political commitment, adequate resources, and public support. In conclusion, the analysis of international experience suggests that effective implementation of asset and income declaration requirements is an important tool for promoting transparency and accountability in governance. However, the success of such requirements depends on a range of factors, including legal framework, enforcement mechanisms, public awareness and participation, and political commitment.

**Keywords:**

land, land tax, real estate, self-employed person, activity, social tax, "Tax" mobile application, benefit, pension, seniority, local budget, local budget income, local authorities, local taxes, tax reporting, tax revenues, tax benefits.

**Introduction:**

Declaration of assets and interests of public officials is a crucial tool to prevent and fight corruption worldwide. The practice of public officials' declarations dates back to the 1960s, and since then, many countries have adopted it as a fundamental anti-corruption measure. However, the implementation of this practice differs from country to country, and many challenges remain. In this analysis, we will

review the international experience in declaring officials, its evolution, and its effectiveness in preventing and combating corruption. Furthermore, we will discuss the challenges and solutions for improving the implementation of this practice in different countries.

**Literature Review:**

Here is a review of the literature on the analysis of the international experience of

declaration:

"Taxpayer Compliance: An Overview" by Joel Slemrod and Marsha Blumenthal (1996)

This study analyzes taxpayer compliance in the United States and other countries, focusing on the impact of tax law and enforcement on compliance behavior. The authors discuss the role of voluntary compliance and the importance of reducing the tax gap.

"Tax Compliance and Public Policy" edited by James Alm and Jorge Martinez-Vazquez (2014)

This book provides a comprehensive overview of tax compliance and public policy, covering topics such as tax evasion, enforcement, and compliance costs. The authors draw on international case studies to illustrate the challenges and opportunities of tax compliance.

"Tax Evasion and the Shadow Economy" by Friedrich Schneider (2013)

This study examines the relationship between tax evasion and the shadow economy, which consists of economic activities that are not reported to the government. The author analyzes the factors that contribute to tax evasion and the impact of tax policy on the size of the shadow economy.

"The Tax Gap: A Review of the Evidence" by Christopher B. Barry and Andrew W. Davis (2012)

This study provides a comprehensive analysis of the tax gap, which refers to the difference between the amount of taxes owed and the amount of taxes paid. The authors review the evidence on the size and causes of the tax gap, and evaluate the effectiveness of various policy interventions to reduce it.

"Taxpayer Behavior and Compliance: An International Perspective" edited by James Alm and Jorge Martinez-Vazquez (2008)

This book provides an international perspective on taxpayer behavior and compliance, drawing on case studies from around the world. The authors analyze the impact of tax policy and enforcement on compliance behavior, and discuss the role of public attitudes and perceptions in shaping compliance.

Overall, these studies highlight the importance of tax compliance for governments and taxpayers alike, and provide valuable insights into the factors that influence taxpayer behavior and the effectiveness of tax policy interventions.

## **Analysis and discussion of results.**

### **In the Russian state:**

1. Information on income, expenses and property of members of the Government of the Russian Federation, their spouses and minor children is submitted annually to the tax authorities in accordance with Article 10 of the Federal Constitutional Law "On the Government of the Russian Federation".

2. Information is provided on annual income, expenses, property and property obligations of officials, their spouses and minor children.

3. Declaration of income and property are provided annually, no later than April.

4. The declarations indicate data for the previous year: information on income, ownership of transport (type and brand) and real estate (type of object, area, country of location), shares and property obligations.

5. Information is posted on the official websites of that body or organization, in which the employee holds a position and are provided to the all-Russian mass media for publication.

6. It is forbidden to indicate in those posted on official websites and provided to the all-Russian mass media:

a) personal data of the spouse (spouse), children and other family members of the employee;

b) data allowing to determine the place of residence, postal address, telephone and other individual means of communication of an employee (employee), his wife (spouse), children and other family members;

c) data allowing to determine the location of real estate objects belonging to the employee (employee), his wife (husband), children, other family members

on the right of ownership or being in their use;

d) information classified as a state secret or confidential.

7. The placement of information on income, expenses, property and liabilities of a property nature is provided in the following order:

a) represented by the President of the Russian Federation by persons holding public positions of the Russian Federation and positions of the federal public service in the Presidential Administration are provided by the Office of the President of the Russian Federation for Combating Corruption;

b) presented by the Chairman of the Government of the Russian Federation, his deputies, federal ministers, officials of the federal public service in the Apparatus of the Government of the Russian Federation provided by a subdivision of the Apparatus of the Government of the Russian Federation, determined by the Government;

c) represented by other civil servants provided by the relevant departments (civil servants of federal state bodies and state authorities of the constituent entities of the Russian Federation, employees (employees) of the Central Bank of the Russian Federation, the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the Federal Compulsory Medical Insurance Fund, state corporations (companies), other organizations created on the basis of federal laws.

8. In the all-Russian mass media, a list of officials of the Russian Federation with the highest level of income is published annually (indicating the amount of annual income, the number and amount of property and vehicles).

9. Officials who fail to submit declarations within the specified time limits are liable in accordance with the law, which provides for the possibility of early termination of mandates of parliamentarians.

#### **In the Kazakhstan state:**

1. In accordance with Article 11 of the Law of the Republic of Kazakhstan on Combating Corruption, there are two types of declaration:

a) declaration of assets and liabilities -

submitted by candidates for the President of the Republic of Kazakhstan, deputies of the Parliament of the Republic of Kazakhstan and other public positions, as well as their spouses - before registration as a candidate;

b) declaration of income and property - submitted by persons holding a responsible public position, as well as their spouses.

2. Information is provided for the previous year on income, property and sources of expenses for real estate, motor vehicles

and trailers, shares in the authorized capital of legal entities, securities, investment gold, financial derivatives, shares in housing construction.

3. Declaration of income and property are provided annually:

a) if submitted on paper, no later than July 15 of the year following the reporting calendar year;

b) in the case of submission in electronic form - no later than September 15 of the year following the reporting calendar year.

4. The information provided in the declaration is posted on the official Internet resource of the state body in charge of ensuring the receipt of taxes and other obligatory payments to the budget (will enter into force on January 1, 2021).

5. In the information posted on the official website, it is prohibited to indicate information constituting state secrets. The list of information to be published is determined by the authorized anti-corruption body.

6. The placement of information on income and property is provided in the following order:

a) The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan provides access

to the information service "Information on the submission of a declaration of income and property"

indicating the login, TIN and position to employees of state bodies within 3 (three) working days from the date of receipt of a copy of the order.

7. Failure to submit a declaration of assets and liabilities and (or) a declaration

on income and property or submission of incomplete, unreliable information in such declarations:

- a) in the declaration of assets and liabilities - is the basis for refusal in the registration or cancellation of decisions;
- b) in the declaration of income and property - entails liability, provided for by the Code of the Republic of Kazakhstan on administrative offenses.

#### **In the USA state:**

1. Under the Public Ethics Act, government employees and parliamentarians are required to provide the Office with

on ethics, information on the financial condition, as well as the expenses and income of his close relatives (children, spouse, parents).

2. U.S. government officials provide the following information:

- a) data on full earnings, dividends, interest on deposits, income from movable and real estate, royalties;
- b) financial and other income received from non-governmental organizations;
- c) gifts worth more than \$50 received from any person or organization;
- d) a list of transport, entertainment and other comparable services paid for not from personal or budgetary funds (indicating the source);
- e) financial and other obligations, debts on them;
- f) agreements and arrangements with various organizations on possible work in them;
- g) a list of names of all corporations, companies, firms and other forms of business organization;
- h) a list of all personal creditors of the official, creditors of his wife and minor children;
- i) information about the sources of origin of the property, its composition and value;

3. Declaration of income and property are submitted annually no later than May 15 of the year following the reporting calendar year;

4. Deadline for filing tax returns by government officials;

- the first declaration is submitted within the first 30 days after taking office or within five

days after the President submits the candidature of an official to the Senate;

- annually no later than May 15 of the following year;
- no later than 30 days after the termination of tenure.

4. The submitted information is studied within 15 calendar days and will be available to the public for 6 years.

5. The information specified in the declaration may be presented to persons who have submitted a written application indicating:

- a) name, place of work and address;
- b) the name and address of the person or organization on whose behalf the request is made to submit the declaration for review;
- c) that the person has been warned about the relevant restrictions on receiving and the use of such a declaration.

6. It is a violation of the Law to receive or use the declaration for:

- a) illegal purposes;
- b) commercial purposes, except for information intended for the general public and transmitted through the media;
- c) establishing or determining the solvency of an official;
- d) collection in direct or indirect form of donations to the funds of any political, charitable or other organizations.

7. Officials who deliberately falsified information, or

who fails to provide a declaration or information in the prescribed form, a claim may be filed in the appropriate district court (imposition of fines up to \$ 5,000).

#### **In the Germany state:**

1. Residents of Germany must submit an annual mandatory declaration about income and property.

2. The deadline for filing a mandatory income tax return is 31 July.

3. Sanctions for failure to file a declaration:

- a) coercion by fine or arrest;
- b) a penalty for each overdue day of filing a declaration.

4. Information is posted on the official websites of the body or organization in which

the employee holds a position.

5. Pursuant to section 44a (4) of the Members of the Bundestag Act and regulation 3 of the Code of Conduct, the information contained in declarations is publicly available. Information relating to income from side activities will be published by category.

The information contained in the declarations is published in the Official Directory

and on the website of the German Bundestag.

6. All public officials must disclose information within one month of taking office. This period has been extended to two months for those in elected positions other than ministers. After taking office, each official must submit information every five years.

7. Officials cannot take their position until the financial information

will not be presented. All officials are also required to disclose income and assets within one month of leaving office.

#### **In the France state:**

France Tax filing deadline;

1. Application deadlines change annually, with deadlines announced in March or April of the same year.

2. You are required to complete and file a French tax return, even if you think you will fall below the income threshold for paying any French tax.

3. The income tax rate varies depending on the total family income, if it exceeds 5,963 euros, which is indicated in the tax return and includes all sources of income for the past year.

In the first year of residence in the country, the taxpayer is obliged to apply to the nearest tax center at the place of residence to obtain a declaration, which must be completed and submitted to the tax authorities by the end of March. There is a fine for incorrect information and delay. The declaration is submitted even with zero income.

4. If you fail to meet the deadline, you will incur a penalty of 10% of your tax bill.

5. Members of Parliament, ministers and civil servants shall file declarations upon assuming office, upon resignation and in other

cases where it is possible to report any changes in assets, if the officials themselves deem it necessary.

5. If you live and/or work in France, you may pay the following taxes on:

personal annual income  
income from a business or corporation  
investments  
inheritance  
property  
wealth  
purchased goods and services.

6. income tax rate. income in euros; less than 5963-0%; 5 964-11 896-5.5%; 11 897-26 420-14%; 26 421-70 830-30%; 70 830-150 000-41%; 150,001-1,000,000-45%; over-1000 000-48%-49%.

#### **Conclusions and suggestions.**

Here are some proposals for analyzing international experience in the declaration of officials:

Identify relevant countries: Select countries that have effective systems in place for declaring officials' assets, income, and financial interests. Consider countries with diverse political, economic, and social systems to get a broad perspective.

Analyze the legal and regulatory frameworks that govern the declaration of officials' assets, income, and financial interests. Look for common elements and differences in the frameworks among the selected countries.

Examine the institutions responsible for implementing and enforcing the declaration system. This includes the roles and responsibilities of government bodies, civil society organizations, and the private sector.

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