

Eurasian
Research Bulletin



Organizational and legal foundations of the tax consulting institute in Uzbekistan

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ABSTRACT

In this article, as a result of studying foreign experience in the development of the institute of tax consulting, the issues of improving the legal framework for the activities of tax consultants in our country, as well as theoretical and organizational forms of tax consulting, legal organization and importance in the development of the tax consulting system were studied. economics has been deeply studied. Also in mamlkatim, on the basis of accurate data, the trend of development of the institute of tax consulting is analyzed, in what state it is today.

Keywords:

tax consulting, institute of tax consulting, tax rate, tax report, tax burden, tax rates, budget expenditures, taxes on resources, land tax, local taxes, tax, budget, tax benefits.

Introduction: In a market economy, taxes are the main factor regulating the economy. Therefore, the level of economic and social development of any country that has transitioned to a market economy depends on the tax policy implemented in it. Experts in the field of economic and judicial reforms, tax planning, tax calculation and collection, representation in tax-related disputes to protect the rights and legal interests of the taxpayer, are increasingly developing in our country - the creation of a system of tax advisers is of great importance. It should be noted that since the tax consulting institute is a new service sector in the economy, very few scientific researches and researches have been conducted in this regard. Only some aspects have been highlighted in the scientific works devoted to the topics of providing consulting services to the population. The role of the tax consulting institute in the development of the country's economy, the study of existing problems in their activities and their elimination is considered one of the urgent issues of tax policy. Analysis of literature on Mazu Russian scientist Kirina Lyudmila

Sergeevna in her scientific work on "Organization and Development of Tax Consulting Services in the Russian Federation" discussed the legal basis of establishing a tax consulting institute in the Russian Federation and the improvement of the certification system for obtaining the status of a tax consultant, as well as the development of the economy. made a number of proposals to further increase its position [1].

Drusko Ivan Viktorovich studied the emergence and development of the institution of tax consulting and the improvement of this type of service in his scientific work "Organizational and economic mechanism of development of tax consulting service in the Russian Federation", while another Russian scientist Denisov Nikolay Nikolayevich carried out scientific work on reducing the risk of tax advice and studied the position of the Russian Institute of Tax Advice in the issue of taxation in this direction [2].

According to Fries Steele, "...a consultant provides only advice or assistance on one or more issues. But he does not directly solve this

problem". [3].

Larry Greiner and Robert Metzger state that, "... management consulting is a collection of services that provide not only advice, but also practical assistance by specially licensed individuals with specific knowledge and skills. understood". [4].

D.G. According to Chernik's definition, "tax consulting is an independent type of activity, similar to an audit or legal service, but it is a completely different type of service in terms of its essence and the services it provides. Tax consulting service is economic in terms of form and legal content, and is a type of independent business activity that differs from other consulting services and services that require special training" [5].

According to N.N. Bashkirova and Ye.B. Sugrobova, "tax advice is the correct calculation of taxes in accordance with the tax legislation for taxpayers, tax agents and other persons who are obligated to make payments." is a type of paid service" [6].

Analysis and discussion of results.

The system of legal regulation of tax advisory services is implemented in two different ways in the world. The first is controlled by the state on the basis of laws and regulations, while the second is implemented by self-management. That is, the activity of the tax consultant is directly controlled by the state, and the tax consultant or tax consulting organization provides the state with information on its activities. Self-employed tax advisors have some exemptions. Therefore, the market for consulting services for tax consultants has opened wide. Foreign experience shows that small and medium-sized businesses are the main consumers of these services. The reason for this is that, on the one hand, an entrepreneur willing to pay taxes is not sure whether he is calculating and paying taxes correctly. On the other hand, a tax consultant is ready to help him to fulfill his tax obligations correctly and on time at reasonable prices. Economic and legal knowledge is lacking for a tax consultant to be able to find answers to complex tax questions arising from taxpayers in the era of changing tax policy and to establish a reliable tax risk management system. A tax

advisor should have analytical skills, a good understanding of the business, and the ability to model and manage tax risk. Tax advice is also of great importance in attracting foreign investments to the country's economy. Because the assistance provided by the tax consultant ensures that investors comply with the tax legislation, optimize the taxes and fees paid, and protect their property rights and interests through additional measures.

Finance, tax and customs authorities can be equally interested in the activities of tax consultants, because tax consultants help their clients to pay taxes and mandatory payments correctly and on time. In this case, the goals of the above state structures and tax advisors are fully compatible with each other. Therefore, if the activity of tax consultants effectively helps to solve the issue of timely and correct payment of taxes and other mandatory payments, it is possible to expect the transfer of some authorities to them. The more the nature of taxes is clear and understandable to taxpayers, in particular, the taxes they pay are for social protection, education, health care, defense, peaceful and prosperous life of the population and so on. if they understand more deeply that it is spent to solve a number of social tasks of the state, the efficiency of voluntary payment of taxes will increase. As it is known from the world practice, none of the fields of scientific sciences that study the laws of social development and economic relations at different levels are as important, conflicting and multifunctional as the level of relations in the tax system.

Taxes have been an area of intense debate between tax collectors (tax authorities) and tax payers, from the earliest written sources to the present day. Taxes and tax relations have emerged, and this system, the changes taking place in it, are in the center of attention of subjects.

A comprehensive study of tax relations and drawing appropriate conclusions is the basis for the organization of an optimal taxation system. As a result of following the principle of fairness and priority of tax relations in their management, the revenue of the state treasury has increased, and the objections of taxpayers to the state have decreased.

The development and improvement of the social system in the society caused changes in the tax policy, that is, tax relations began to acquire a modern meaning. The establishment of a modern tax system, the improvement of tax control, and the increase in the possibility of making mistakes in the payment of taxes led to the emergence of a new profession of a tax consultant. In the era of changing tax policy, economic and legal knowledge is lacking for a tax consultant to be able to find answers to complex questions about taxes in enterprises and to establish a reliable tax risk management system. A tax advisor should have analytical skills, a good understanding of the business, and the ability to model and manage tax risk. Counseling is objectively based on trust (like a doctor and a lawyer), and these services are a classic example of services that can only be performed on the basis of trust and mutual understanding.

The tax consultant should be able to explain to the taxpayer at his discretion why he chose this model of the taxpayer contract based on the business plan, technical and economic grounds, expert calculations and expert conclusions. He must participate in inspections, prepare objections to the acts drawn up as a result of inspections, protect the interests of the taxpayer in courts and tax authorities.

Tax advisory service is also of great importance in attracting investments. Because the assistance provided by the tax consultant ensures that investors comply with the tax legislation, optimize the taxes and fees paid, and protect their property rights and interests through additional measures. The Institute of Tax Consulting defines the social importance of the duties of a tax consultant - first of all, it is to help taxpayers to pay their taxes correctly. A tax consultant, like a lawyer, is considered a part of civil society, therefore he is a defender of the taxpayer.

The Law of the Republic of Uzbekistan "On Tax Consulting" was approved on September 21, 2006. According to the law, tax consulting is the activity of the organization of tax consultants to provide tax consulting services to legal entities and individuals on the basis of a contract. However, within the

framework of the implementation of their powers, the state tax service bodies, local state authorities and other state bodies provide explanations of tax legislation, legal assistance provided by lawyers on taxation issues, audit organizations and tax consulting and other services of other organizations are not considered tax advice.

Legal guarantees of tax promotion are justified in the law and subordinate documents regulating tax relations. In particular, in the Tax Code of the Republic of Uzbekistan, obtaining relevant information from tax authorities is reflected as the rights of taxpayers, while the Law "On State Tax Service" expands the field of information and advisory services provided to taxpayers. defined as one of the main tasks of state tax service bodies. Such legal guarantees serve as a basis for raising the tax culture, increasing the level of knowledge of taxpayers, and ultimately for voluntary payment of taxes. For example, the experience of developed countries, including Japan, Great Britain, South Korea, and Germany, shows that a high level of tax culture is directly related to the extensive formation of public relations.

The more the nature of taxes is clear and understandable to taxpayers, in particular, the taxes they pay are for social protection, education, health care, defense, peaceful and prosperous life of the population and the like. if they understand more deeply that it is spent to solve a number of social tasks of the state, the efficiency of voluntary payment of taxes will increase. In carrying out work in this direction, the role of the tax consulting sector is incomparable.

In order to prevent violations of the tax legislation, to avoid all kinds of negative tax consequences, and to avoid excessive enthusiasm in the field, the tax consulting institute successfully works in developed countries. Even in our country, a tax consultant is a "modern" specialty in the field of finance. Currently, the number of applicants for this profession is constantly increasing. Therefore, just as appropriate knowledge and skills are required to acquire any profession, a tax consultant will also need to undergo special training.

The advantages of the advisory form are that the consulting company enters into a long-term contract with the taxpayer and treats its recommendations more seriously than advice given to one-time clients. Because constantly giving advice, the consultant deeply studies the unique aspects of the company's activity. This, in turn, plays an important role as services provided, and the amount of subscriber services is not limited.

In the conditions of the market economy, the provision of various services to the population and business entities is considered one of the priorities.

Today, our state is taking consistent measures to develop the service sector. The composition of the services market is improving due to the development of new promising types of services - banking and finance, insurance, information and communication services, etc. Banking and financial services are an important element of the financial infrastructure and serve to increase the efficiency of payments and savings.

There are traditional types of this service, which are common in our modern economy, and they are:

- leasing services;
- banking services;
- audit services;
- accounting services, etc.

In addition, there are non-traditional types of financial services that are not obvious.

In developed countries, such non-traditional services make a significant contribution to the formation of the gross product. Market participants have different goals, and their need to have sufficient knowledge and information on financial management creates a basis for increasing the position of services in this system.

World experience shows that in the regulation of the field of tax consulting, the regulation based on the issuance of separate laws, which clearly define the rights and obligations of tax consultants, as well as the procedure and mechanism for providing tax consulting services, has given good results. In order to ensure optimal and fair relations between the tax service bodies and persons who

have the obligation to pay taxes in the tax policy of our country, the President of the Republic of Uzbekistan dated June 20, 2005 "Development of micro-firms and small enterprises" The Ministry of Finance of the Republic of Uzbekistan, the State Tax Committee, the Chamber of Commerce and Industry of the Republic of Uzbekistan "Tax The task of developing the draft of the Law on Consultants" and introducing it to the Oliy Majlis in the prescribed manner was assigned, and in accordance with this decree, the Law of the Republic of Uzbekistan "On Tax Consulting" developed in cooperation by the above official ministries and agencies the project was submitted to the Legislative Chamber of the Oliy Majlis and was approved by the Senate and approved by the President of the Republic of Uzbekistan on September 21, 2006.

In addition to regulating relations in the field of tax consulting, the law also defines the legal status of the organization of tax consultants, in particular their organizational and legal forms, requirements for leaders and founders, the rights, obligations and duties of tax consultants, their powers and responsibilities, and the right to obtain a qualification certificate. the qualification requirements for the vogars, the grounds for the termination of validity of this certificate and the cancellation of the certificate were also determined.

In the development of the law, great attention was paid to the creation of a national system of tax advice that meets the requirements of the market economy, to the achievement of a high level of professionalism of tax advisers, to the regulation of relations related to the activity of tax advice and the independent financial control system capable of protecting the interests of the state and the owner.

Also, in the development of the Law, the existing legal documents on the regulation of tax advice of countries with a developed market economy and the countries of the Commonwealth of Independent States were studied, and the general level of development of the republic and directions for improving the tax policy were taken into account.

The Law of the Republic of Uzbekistan "On Amendments and Additions to the Law of the Republic of Uzbekistan "On Tax Consulting" was adopted in order to improve the national legislation regulating the field of tax consulting, as well as to expand services in this field. This Law was adopted by the Legislative Chamber on November 14, 2011 and approved by the Senate on December 5, 2011.

It should be noted that this Law was approved by the Decision of the President of the Republic of Uzbekistan dated November 26, 2010

"Measures for the further development of the republic's microfinance sector and the non-bank financial sector in 2011-2015"

It was developed based on Article 60.

With the above Law, the Law "On Tax Advice" has been amended as follows:

First of all, according to the Law, it was determined that tax consulting services should be provided only by tax consulting organizations on the basis of a contract. Prior to the adoption of this Law, in practice, services were provided by legal entities that did not have appropriate qualifications and knowledge in the field of tax consulting. In order to prevent this, services that are not considered beach counseling services have also been included.

Secondly, in order to expand the field of tax consulting services, Article 5 of the Law includes the following services:

providing assistance to the client (trustee) in drawing up a tax report;

identification of taxation objects and objects related to taxation and their accounting.

Thirdly, Article 61 of the Law has been added to make the terms of the contract uniform in the provision of tax advice. With the adoption of the Law "On Tax Consulting" by the Oliy Majlis, the legal basis for the creation of tax consulting, which is an extremely important pillar of the financial front of our republic, was established. The experience of developed countries shows that in the conditions of the market economy, along with the audit, consulting, microcredit, assessment services, legal services, etc. subjects of the financial services market, tax consulting also operates successfully.

The future development of this service is closely related to the above services. The current state of the business services market allows you to choose who to turn to for advice on legal issues related to tax consequences in the field of accounting and taxation. During the provision of tax advisory services to enterprises by the organization of tax consultants and after the completion of the service, the following are guaranteed by the state:

- interference of third parties in the activities of organizations of tax consultants, demanding from them any information received during the provision of professional services, as well as obtaining such information from tax consultants, assistants of tax consultants and those participating in the process of providing tax consulting services it is prohibited to demand from other persons;

- documents prepared in connection with the performance of tax advisory duties may not be seized or inspected from persons providing tax advice;

- a tax consultant and his assistant may not question as witnesses about the circumstances known to them in connection with the performance of their professional duties;

- tax consultants and their assistants may not be involved in the implementation of courts, law enforcement and control bodies as experts and specialists, as well as auditors;

- persons serving in state authorities and administrative bodies may not receive tax advice;

- the organization of tax consultants cannot be established by state authorities and administrative bodies, as well as by economic management bodies.- officials of state authorities and administrative bodies, as well as other persons prohibited from engaging in business activities in accordance with the law, are not allowed according to the founders of the organization of tax consultants. Responsible for cases of damage to the client (trustee) as a result of the non-fulfillment or non-fulfillment of the contract for the provision of tax advisory services by the organization of tax consultants to legal entities engaged in business activities, all taxpayers in general will be In this case,

compensation for damages caused to the client (trustee), including lost profit, is stipulated in the legislation on tax consultancy.

The tax consultant shall be liable to the organization of tax consultants in accordance with the legal documents for the damage caused as a result of the poor performance of the work, the disclosure of the trade secret, and other actions that caused the organization of tax consultants to suffer losses. The new Tax Code, in essence, includes all previously adopted laws regulating tax relations. It is a rather voluminous document, and in some cases it is difficult for people without special knowledge to understand and use it.

Every organization and every individual entrepreneur must pay taxes and fees, but not everyone has a good understanding of tax legislation. Usually, all audits are organized in order to prepare the enterprise for the audit before the tax audit, and the main focus is on errors in the calculation of taxes and other payments that may be detected by the tax authority during the audit, and their timely and complete payment to the budget. conducted in order to reduce the risks associated with lash.

The audit can be conducted once a year or quarterly in the form of an audit service. In this case, when audits are conducted quarterly, an interim audit report on the state of the facility in the current quarter (the quarter covered by the audit) is presented to the client. This situation allows timely correction of errors in accounting and tax accounting throughout the calendar year, as a result of which the level of tax risks and financial losses is reduced.

According to the legislation of our country, the presence of a positive audit report is the basis for an audit of the financial and economic activities of an economic entity after 24 months have passed by tax and other control authorities. is considered This situation serves to reduce the risks of control of tax authorities in economic entities.

Based on the above, we can say that tax advice is the verification of the correct and complete calculation and payment of taxes and equivalent payments by checking the state of compliance with the tax legislation, as well as reducing taxes within the framework of the law.

is to make recommendations onThe organization of tax advice is directly related to the audit of financial statements. Because taxes also directly affect the indicator of financial statements. The picture below shows the relationship between financial statement audit and tax return audit.

2012 by the Ministry of Justice of the Republic of Uzbekistan On approval of the "Tax Advisory National Standard (SMMS No. 1) "Procedure for concluding a contract for the provision of tax advisory services" registered on May 3 No. 2357 Order of the Minister of Finance of the Republic of Uzbekistan. The purpose of this standard is to determine the procedure for concluding a contract for the provision of tax consulting services.

2012 by the Ministry of Justice of the Republic of Uzbekistan On June 28, registered with No. 2375, "Tax Advisory National Standard (SMMS No. 2) on Approval of the Procedure for Compiling and Submitting a Tax Advisory Report to the Client (Fiduciary)" Order of the Minister of Finance of the Republic of Uzbekistan. The purpose of this standard is to determine the procedure for the preparation and presentation of a tax advisory report by an organization of tax advisors providing tax advisory services to the client (trustee). 2013 by the Ministry of Justice of the Republic of Uzbekistan It is correct to approve the "Tax Advisory National Standard (SMMS No. 3) "Procedure for providing tax advisory services during tax audits by state tax authorities" registered on February 6, No. 2425 order of the Minister of Finance of the Republic of Uzbekistan. The purpose of this standard is to determine the procedure for providing tax consulting services during tax audits by the state tax service authorities.

However, this standard does not apply to the services provided by the organization of tax consultants under one-time (one-off) service contracts. In accordance with this national standard, tax advisory services (hereinafter referred to as services) are provided on a contractual basis during tax audits and include:

- to give a conclusion on clearly stated questions that arise during the inspection, to develop recommendations regarding the

presentation of documents (reports) confirming the point of view of the client (trustee) in front of the state tax service authorities on these questions;

- to monitor the activities carried out within the framework of the tax audit (inspection of the territory and places of the taxpayer, inventory of property, seizure of documents and objects, etc.) and to inform the client about the legality of the activities (to the trustee) to present a conclusion;

- to represent the interests of the client (trustee) in front of the officials of the state tax service bodies when discussing the results of the tax audit (tax audit report).

It should be noted that the contract may provide for the preparation of recommendations for filing an appeal against the decision of the state tax service body based on the results of the tax audit. The organization of tax consultants providing services in accordance with this standard does not have the right to give a conclusion and express an opinion on the correctness of the information in the documents submitted by the client (trustee) as evidence in the tax audit materials. When preparing conclusions, the organization of tax consultants has the right not to use as evidence documents and information that, in its opinion, may create a legal risk, and about this, indicating possible risks, to the client (informs the trustee). Adoption of these Laws will improve the quality of the tax advisory service, further development of the tax advisory service, increase the number of users of the service, increase competition among tax advisors, and protect the legal rights of taxpayers.

Conclusions and suggestions:

For the successful development of a new democratic institution established in accordance with the Law of the Republic of Uzbekistan "On Tax Advice", it is not enough to provide a regulatory legal framework. Perhaps it should be provided with qualified specialists for the development of the industry. It is necessary to organize a system of professional training of tax advisers from certified accountants, economists, auditors and lawyers.

In order to achieve the status of a tax consultant, each specialist must acquire

theoretical knowledge and practical skills specific to the profession mentioned above, and be able to fully use all of this in the multifaceted activity of tax consulting.

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