



Ways to improve the activities of the Interregional Tax Inspectorate for Large Taxpayers in improving tax administration in Uzbekistan

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ABSTRACT

This article analyzes the priority areas of improving tax administration in the Republic of Uzbekistan, in particular, the issues of digitization of the tax system, implementation of international standards (OECD) and optimization of tax control. During the study, specific solutions were proposed to reduce the human factor in selecting candidates for tax audits, accelerate analytical processes using "Big Data" technologies, and expand the tax base in the field of e-commerce. It also covers mechanisms for reducing the administrative burden by introducing a tax monitoring system for large taxpayers and establishing cooperation with taxpayers based on mutual trust.

Keywords:

Tax administration, digitization, OECD standards, Big Data, tax audit, tax monitoring, e-commerce, transfer pricing.

Introduction. In modern conditions, ensuring the economic security of the state and the stable formation of budget revenues directly depend on the efficiency of tax administration. As part of the large-scale economic reforms being implemented in Uzbekistan, modernization of the tax system, fair distribution of the tax burden and reduction of the share of the "hidden economy" remain one of the urgent tasks. Today, in world practice, tax administration is becoming not just a tax collection mechanism, but an intellectual system based on high technologies and data analysis. Uzbekistan, not lagging behind these global trends, also aims to bring its tax legislation into line with international standards, in particular, the requirements of the Organization for Economic Cooperation and Development (OECD). However, the rapid development of the digital economy, the increase in the volume of e-commerce and the complexity of financial transactions require updating the current tax control methods. In particular, there is a need to improve the

information and resource base of tax authorities, introduce analytical systems such as OLTP and OLAP, and expand the tax base through automatic monitoring of bank turnover. The purpose of this article is to identify existing problems in the tax administration of Uzbekistan and develop scientific and practical proposals for the application of innovative solutions to eliminate them.

Literature review. Western economists "according to S. Fisher, R. Dornbush and R. Schmalenzi [1], tax policy is not an independent concept. They approach the concept of tax policy through the concept of fiscal policy. Fiscal policy is the state's decision-making on its own revenues and expenditures" - they argue.

A.V. Aronov, V.A. Kashinlar [2] "consider the content of maximum tax policy as the main strategy of tax policy, that is, in their opinion, increasing the number of taxes, increasing tax rates, reducing tax benefits can be considered as strategic goals of tax policy."

I.A. Mayburov [3] emphasizes that “tax reform is a radical change in the tax system to adapt it to the new content of state tax policy.”

N.M.Dementeva [4] emphasizes that tax policy is a reflection of the state's economic policy, that it has an independent significance and should be based on the scientific theory of taxes. “The results of the implemented tax policy largely determine what adjustments the state is obliged to make to its economic policy, how to build the tax system”

Karp M.V. [5] Tax policy is a component of the general financial policy of the state in the medium and long term, and includes such concepts as the concept of state activity in the tax sphere, the tax mechanism, and the management of the tax system.

According to O.Sitnikova, [6] “when entering a consolidated group of taxpayers, it is necessary to recognize or specifically revalue its assets, a procedure for transferring losses of the enterprise before entering the group should be developed, special attention should be paid to the international recognition of the financial and economic activities of the consolidated taxpayer as a subject of the same value”.

Yu. Darkina [7], referring to the characteristics of large taxpayers, states that “large taxpayers are characterized by the following features: large cash flows, extensive document turnover, the use of integration of various structural divisions subject to taxation under the simplified system, and the presence of cooperation with various companies both domestically and abroad.”

Analysis and discussion of results.

It is important to further improve the activities of the interregional tax inspection and tax administration for large taxpayers. In particular, it is of great importance to bring the activities of the interregional tax inspection and tax administration for large taxpayers to a new level, to improve the quality of tax services provided to large taxpayers. Therefore, we set ourselves a number of goals.

1. The following are the main goals set by 2030:

(a) to increase the share of revenues from large taxpayers to the State Budget in the volume of GDP to 10 percent;

(b) to increase the level of compliance rates of large taxpayers with tax discipline to 95 percent;

(v) to reduce by half the share of total tax debts in annual tax revenues, excluding precious metal miners.

Transfer of Legal Entities to the Category of Large Taxpayers:

From July 1, 2026, the following shall be included in the category of large taxpayers:

(a) Regardless of the amount of taxes and other payments paid to the state budget:

- commercial banks, insurance organizations, commodity and raw material, stock and currency exchanges, tobacco product manufacturers, legal entities providing mobile communication services;

- Navoi Mining and Metallurgical Combine JSC, Almalyk Mining and Metallurgical Combine JSC, Uzbekistan Railways JSC, Uzbekistan Metallurgical Combine JSC, Uzbekistan Automobile Industry JSC and organizations under their jurisdiction;

- legal entities using the airspace of the Republic of Uzbekistan for the purpose of transporting passengers, carrying out international air communications and being part of them;

- foreign legal entities that provide services in electronic form, the place of sale of which is the Republic of Uzbekistan;

(v) organizations participating in the performance of work under a product distribution agreement, legal entities that extract, process, supply and sell hydrocarbon raw materials and mineral resources, and produce and supply electricity, as well as permanent establishments (divisions) of foreign legal entities in the Republic of Uzbekistan that supply them with goods (works and services), with the exception of gas stations for cars and charging stations for electric vehicles;

(b) legal entities newly established by legal entities included in the category of large taxpayers with a share of 20 percent or more in the authorized fund (authorized capital) and issuing mutual invoices, with the exception of non-governmental non-profit organizations and enterprises paying turnover tax;

(v) Legal entities whose tax and other payments paid to the state budget are not less than two hundred and forty thousand times the base calculation amount and the number of permanent employees is not less than one hundred, excluding cotton-textile clusters, textile manufacturing enterprises, enterprises engaged in the production and wholesale trade of alcoholic beverages, cement and building materials manufacturing enterprises, construction enterprises, and wholesale and retail trade enterprises.

In this case, these legal entities are determined based on the indicators in the information system of tax authorities at the end of the previous calendar year or for a consecutive twelve-month period, and the list of large taxpayers according to this criterion is amended by the Tax Committee of the Republic of Uzbekistan once every two years;

(g) High-income individuals with assets of 100 billion soums or more.

The Tax Committee shall, by July 1, 2026, publish a revised list of large taxpayers on its official website and ensure its updating, as well as notify taxpayers of changes to this list within one business day through the taxpayer's personal account.

Starting from 2027, large taxpayers are enterprises and commercial banks whose taxes and other payments paid to the State Budget for the last 12 months as of October 1 of each calendar year exceed five hundred thousand times the base calculation amount, and their list shall be approved by a resolution of the President of the Republic of Uzbekistan.

Improving the activities of the interregional tax inspection for large taxpayers

The Tax Committee shall, within two weeks, re-approve the organizational structure of the Inspection within the current staffing levels, taking into account:

(a) the establishment of departments for the administration of high-income individuals and international taxation, as well as transfer pricing monitoring and monitoring the activities of foreign enterprises providing services in electronic form;

(b) it is necessary to increase the number of inspectors to increase tax collection and strengthen tax control.

The Inspection shall, within one month, review the performance indicators of staff performance evaluation based on indicators such as the approved budget revenue forecast for the fiscal year and ensuring the collection of additional revenues, the early identification (elimination) of tax risks, and the level of taxpayer satisfaction with the activities of the Inspection.

In addition, it is appropriate to determine the following.

The Inspectorate also carries out tax control of transfer pricing;

The Tax Committee shall, within one month, provide the Inspectorate with the opportunity to independently use the information system in operations related to maintaining personal accounts of taxpayers;

The Inspectorate is granted the right to use without restrictions the software tools used for internal accounting, financial and tax calculations of taxpayers (1 C, Uzasbo, etc.) during tax control activities;

In accordance with the Inspectorate's appeal, territorial tax departments shall ensure the allocation of an additional specialist within three days to participate in tax control activities conducted at large taxpayers;

Reports on reserve funds formed in accordance with the requirements of the legislation of commercial banks, non-bank credit organizations and insurance organizations that are considered large taxpayers shall be considered by the Inspectorate and accepted for taxation purposes;

The number of specialists involved by law enforcement agencies from the Inspectorate, as a rule, is prohibited from exceeding 5 percent of the total number of employees at the same time;

Starting from 2027, tax service employees of all levels who have international qualification levels and (or) certificates in accordance with the appendix to this resolution will be paid a bonus in the amount of 100 percent of their official salary in addition to their monthly salary.

These bonuses will be paid from the funds of the Special Fund for the Development of Tax Authorities and Unforeseen Expenses of the Tax Committee;

The Inspectorate is authorized to forcibly collect dividends on the state share from state-owned enterprises with a state share of 50 percent or more in the event that dividends on the state share are not paid within the deadlines established by law or if a decision is not made by the general meeting of shareholders, based on the indicators in the taxpayers' profit tax reports;

The State Assets Management Agency, the Ministry of Economy and Finance, and the Tax Committee shall, within two months, develop a draft resolution on the procedure for calculating and collecting dividends (allocations) on the state share and submit it to the Cabinet of Ministers.

The Tax Committee, together with the Chamber of Auditors, the Chamber of Tax Advisors, and other industry organizations, as well as an expert from the International Monetary Fund, shall develop the following:

(a) a catalog of schemes for artificially reducing the tax base in practice, solutions for identifying and pre-emptively eliminating industry-specific tax risks;

(b) mandatory annual training programs of at least 40 hours in tax risk analysis, transfer pricing, international tax law, and digital auditing, as well as case-based training on tax violations;

(v) tools for algorithmic analysis of data in systems covering large volumes of data and business processes of the enterprise (SAP, 1C, and others);

(g) joint programs for training and exchange of experience in cooperation with international organizations. In this regard, the Tax Committee shall ensure that the activities referred to in subparagraph "b" of this paragraph are updated quarterly.

Issues of distribution of tax payments of enterprises under the administration of the Inspectorate between budget levels and regulation of the forecast of budget revenues.

Starting from the 2027 fiscal year:

tax revenues received by the State Budget from large taxpayers shall be distributed between budget levels in the following amounts:

revenues from value added tax, profit tax and income tax from individuals shall be fully deposited in the republican budget;

land and property taxes, taxes for the use of water resources, taxes for the use of subsoil for non-ferrous construction materials and excise taxes on the sale of gasoline, diesel fuel and gas to final consumers shall be fully deposited in the republican budget of the Republic of Karakalpakstan, local budgets of the regions and the city of Tashkent.

The over-fulfilled part of the value added tax, profit tax and personal income tax revenues of large taxpayers shall be transferred in full to the republican budget of the Republic of Karakalpakstan, local budgets of the regions and the city of Tashkent by the end of the month following the reporting quarter. In this case, when determining the over-fulfilled part of the value added tax and profit tax, the list of which is approved by the resolution of the President of the Republic of Uzbekistan, non-residents of the Republic of Uzbekistan operating through a permanent establishment in the Republic of Uzbekistan, as well as value added tax and profit tax withheld at the source of payment, are calculated;

In the event that the revenue forecast indicators of the republican budget of the Republic of Karakalpakstan, regional budgets, and the city of Tashkent are not met due to a decrease in tax revenues from large taxpayers, the Ministry of Economy and Finance will compensate for the unfulfilled part of the forecast from the republican budget with a reduction;

The implementation of budget revenues is assessed based on quarterly forecast indicators, in which the Ministry of Economy and Finance:

The practice of developing monthly forecast indicators of budget revenues (with the exception of quarterly forecasts) and submitting them to tax and customs authorities is abolished;

By the tenth day of the month following the reporting quarter, detailed information on

the implementation of quarterly forecast indicators of budget revenues is submitted to the Administration;

The implementation of monthly forecast indicators of budget revenues is carried out based on the distribution of State Budget revenues;

The amount of allocations to the State Budget from newly introduced non-tax revenues and mandatory payments is set at no less than seventy percent.

In this case, the requirements of subparagraph "e" do not apply to payments collected by organizations not financed from the State Budget.

Re-approval of the forecast indicators of State Budget revenues for 2026 with relevant changes. In this case, the Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city khokimiyats will need to re-confirm the district (city) forecast indicators within three working days, taking into account these changes.

In order to further improve tax administration, it is necessary to pay attention to the following.

Starting from July 1, 2026:

to cancel the procedure for accounting for and deducting from profit tax the value added tax paid when purchasing (importing) cars, motorcycles, helicopters, boats, aircraft and fuel for them. At the same time, this procedure does not apply to enterprises whose main activity is the direct transportation of passengers and cargo;

Payments for tickets for air and railway, as well as for cultural and recreational parks, amusement and gaming facilities, children's playgrounds, museums, theaters, stadiums, concert and entertainment services will be made only through bank cards or electronic payment systems;

Starting from September 1, 2026, the mechanism of the electricity billing system will be used to collect payments (debts) for property and (or) land tax from individuals and legal entities.

Starting from April 1, 2026, the amount of the commission for services provided for the purchase and sale of real estate and vehicles

through commercial banks (cash or non-cash deposit, transfer to the seller and cash payment to the seller or transfer to another account) will be determined as follows:

in an amount not exceeding 50 percent of the base calculation amount for real estate;

for motor vehicles in an amount not exceeding 25 percent of the base calculation amount.

To the Tax Committee:

regardless of the tax regime, all taxpayers (except for large taxpayers) shall organize their administration in the respective district (city) tax inspectorates starting from the following dates:

from July 1, 2026, markets and shopping complexes, as well as trade, catering, service and agricultural enterprises;

from January 1, 2027, all other enterprises;

within one month, it is necessary to establish the activities of the department for forecasting budget revenues and maintaining personal accounts of taxpayers in the district (city) tax inspectorates.

Sustainability rating of business entities in Uzbekistan: fair assessment and analysis of digital reforms.

Today, the transformation of the tax administration and state control system in the liberalization of the economy of Uzbekistan and the creation of a favorable environment for entrepreneurship is at an important stage. In particular, the "Sustainability Rating of Entrepreneurs" system, introduced at the initiative of the President of the Republic of Uzbekistan, has become a unique mechanism for encouraging disciplined entrepreneurs and minimizing state interference in their activities. The latest amendments and additions to the Regulation, approved by Resolution No. 55 of the Cabinet of Ministers of January 30, 2024, are aimed at making the rating system more fair, putting an end to cases of artificially increasing scores, and integrating the principles of the "Green Economy" into tax administration.

1. Improving the rating methodology: A new approach to the concept of "Sustainability". In the current rating system, the points of a business entity were calculated based on the

indicators at the exact time of the assessment. This led to a sharp decrease or increase in the rating of the entity under the influence of daily or weekly changes (for example, unexpected short-term tax debt), which contradicted the concept of stability. Now the rating points are determined based on the average value of the sum of the indicators performed over the last 30 calendar days. This approach allows you to bypass random factors in the activities of the entrepreneur and reflect his real level of stability. Also, the period for considering objections to the rating indicators submitted by entrepreneurs has been extended from 1 business day to 5 business days. Analysis shows that a qualitative study of appeals and clarification of the database takes some time. This change serves to deeply analyze conflict situations between tax authorities and entrepreneurs and make fair decisions.

2. Cross-sectoral integration and "Green" energy incentives.

The rating system is now based not only on tax data, but also on complex indicators from various sectors of the economy. In connection with the declaration of 2025 as the "Year of Environmental Protection and "Green" Economy", the criterion of the efficiency of using "Green Energy" was introduced into the system. As part of reforms in this area, mutual information exchange is being established between the Ministry of Energy, the Ministry of Construction and Housing and Communal Services, and the Ministry of Digital Technologies. Information on the installation of renewable energy sources (solar panels, etc.) by an entrepreneur is automatically obtained from the database of the Ministry of Energy and has a positive impact on the entrepreneur's rating.

3. Analysis of labor market and wage indicators. One of the areas that has undergone the most changes among the rating criteria is the issue of wages and employment. Previously, the increase in the number of employees paid above the minimum wage (MWM) was among the "Additional Points" criteria.

According to the new methodology:

This criterion has been moved to the "General Indicators" (Main Criteria) row.

When calculating the points, not only the percentage indicator (for example, 50% and above - 10 points), but also the number of employees (for example, 100 and more - 10 points). The economic basis of this change is that the unfairness between enterprises with a small number of employees (for example, an enterprise with 2 employees will show a 50% increase by hiring 1 more employee) and large enterprises (for example, an enterprise with 1,000 employees will show a 10% increase by hiring 100 people) has been eliminated. Now, even large entities that have legalized their employees will have the opportunity to receive a higher score.

4. Analysis of artificially increasing rating points (Fictitious operations). The conducted analysis showed that some entities used various schemes in order to enter the "AAA" category and quickly get a VAT refund (preference). For example, it was found that 327 enterprises immediately experienced a decrease in their rating after receiving a VAT refund.

Control measures:

Suspicious enterprises: It was determined that the rating of entities that provided false information or were included in the register of suspicious enterprises will not be higher than "BB" for 12 months.

Real estate requirement: There have been an increase in cases of concluding fake lease agreements in non-operating residential premises in order to obtain a rating point. Now a requirement has been introduced for VAT payers to have an area of at least 18 sq.m (except for IT park residents).

Duration of activity: Points will be awarded to enterprises that are "active" only on paper, but have not made any sales. An enterprise that has carried out sales operations for at least 3 months in a calendar year will be awarded points for 1 year of work experience.

5. Encouraging tax discipline: "Correction, not punishment". The new edition of the Regulation introduces a differentiated approach to filing tax returns and paying taxes. These penalties (point deductions) encourage entrepreneurs to fulfill their tax obligations voluntarily, without delay. A system of assessing VAT and profit tax indicators against the

industry average has also been introduced. Thanks to this, "transparent" entrepreneurs who pay the tax burden in accordance with their industry will occupy the highest positions in the rating.

These changes to the entrepreneur stability rating system are a new stage in regulating entrepreneurial activity in Uzbekistan. The transition of the rating methodology to the principle of "average value", the fairness of labor criteria and measures against artificial rating increases - all serve one goal, namely, to identify truly stable and transparent entrepreneurs. As a result of the reforms, the range of preferences for disciplined entrepreneurs will expand, and for entities of the "shadow economy", the rating system will become a kind of analytical constraint tool. This is an important guarantee of ensuring sustainable growth of the country's economy in the long term.

A new system of assessing and motivating the activities of tax authorities based on KPIs.

The mechanisms for paying employees and providing them with material incentives have been radically reformed in the system of the Tax Committee of the Republic of Uzbekistan. At the heart of these reforms is the system of Key Performance Indicators (KPIs). This system allows you to quantitatively measure the effectiveness of the tasks assigned to tax authorities and set fair wages in proportion to this.

Legal and organizational foundations of assessment. The assessment of tax employees' performance is carried out at the end of each month. In order to ensure the transparency of the system, a special Working Group has been established, which monitors indicators and, if necessary, makes changes to the assessment criteria. The KPI system covers not only ordinary employees, but also heads of departments, heads of departments and directors of departments.

KPI evaluation criteria and their weighting.

Monthly performance of employees is evaluated on a total of 100 points. Points are distributed in the following main areas:

- Budget revenue execution (50 points): This is the most weighted indicator of the system and is directly related to the implementation of the established plan.

- Level of consideration of applications (10 points): High-quality and timely resolution of applications from citizens and legal entities.

- Additional sources and revenue growth (20 points): Identification of additional sources (10 points) and ensuring revenue growth compared to the corresponding period of the previous year (10 points).

- SORJ control number execution (10 points): Implementation of the revenue plan for the Tax Authorities Development Fund.

- Tax debt reduction (5 points): Effectiveness of reducing the existing tax debt by at least 10% per month.

- Work with personnel (5 points): Ensure that the share of vacant positions in the total staff does not exceed 5 percent.

Assessment categories and rating results
Based on the accumulated points, employees are divided into 8 categories:

- "A" (95-100 points) – Excellent: The highest performance indicator.

- "B" (90-95 points) – Very good.

- "D" (85-90 points) – Good.

- "H" (65-70 points) – Unsatisfactory: The threshold for the minimum bonus.

- "I" (less than 65 points) – Very unsatisfactory: In this case, no bonus is paid.

Determining personal bonuses by position
Personal bonuses determined based on the results of KPI increase depending on the position level. For example, for employees who received category "A":

- Ordinary employees: Bonus in the amount of 100 percent of the salary of the position.

- Heads of departments: Bonus in the amount of 170 percent of the salary.

- Department directors: Bonus in the amount of 200 percent of the salary.

It should be noted that if there is an effective disciplinary measure against an employee, no personal bonus will be assigned for that period, regardless of how many points he has accumulated.

Continuation of the document you provided — I have prepared the second part of the article in the Latin alphabet, which is a separate two-page article, analyzing the part devoted to the powers, complaint procedure and liability of the Chairman of the Tax Committee.

When managing the KPI system, the Chairman of the Committee has the right to independently make the following decisions, taking into account subjective and objective factors:

Amendments to the system: He may change or cancel the assessment criteria, weighting of points and calculation methods based on the requirements of the period.

Individual incentives or punishments: Depending on the volume of work and results of a particular structure or employee, the amount of the established personal bonus may be increased, reduced or completely canceled. It also has the authority to award bonuses to employees who have shown high results, even if the bonus is not provided for.

Knowledge level control: Failure to participate in tests conducted to determine the professional qualifications of employees is a direct basis for the suspension of personal bonus payments.

Data accuracy: Takes responsibility measures against managers and employees who unreasonably inflate (postscript) indicators in order to obtain high KPI scores.

The strategic importance of tax administration reforms.

1. The coherence of digital control and economic security.

The modernization processes underway in the tax system of Uzbekistan are aimed at creating a favorable environment for business entities, as well as ensuring the security of the state budget. The system of automatic reimbursement of VAT to exporting enterprises and the 50 tax risk criteria introduced in parallel are parts of a single, complementary mechanism. The introduction of this system has minimized the "human factor" in tax administration. Automated algorithms accurately identify the manifestations of the hidden economy by comparing freight bills,

electronic invoices and online NKM data in real time. This eliminates the risk of embezzlement of budget funds and guarantees the creation of a "green corridor" for honest entrepreneurs.

2. KPI system - a new stage of management efficiency. The procedure for assessing the performance of tax authorities based on Key Performance Indicators (KPIs) has formed a performance-based management model in the civil service. Through this system, personal bonuses added to the salary of a tax official are tied to his specific results in budget revenues, tax debt reduction, and working with citizens' appeals. The uniqueness of this system lies in its flexibility. The powers granted to the Chairman of the Committee allow adapting the system to economic changes, providing additional incentives to worthy employees, and taking responsibility for managers who have allowed unreasonable indicators. This has brought professionalism and personal responsibility in tax authorities to a new level.

3. Institutional justice and the right to appeal. Within the framework of the new procedure, special attention is paid not only to control, but also to the legal protection of employees. The mechanism for appealing against the results of KPIs and the activities of the Special Working Group ensure the impartiality of the assessment process. Regular testing of the level of knowledge of employees through tests serves to maintain the intellectual potential of the system. Openness in the consideration of complaints and the availability of the right to judicial protection strengthen the principles of internal justice in the tax system. This, in turn, increases the confidence of employees in their duties and encourages them to work more effectively.

4. Stability and trust. In conclusion, the automated VAT reimbursement system created for entrepreneurs and the KPI assessment procedure introduced for tax officials are logically interconnected. The first ensures transparency in the external environment - in the business sector, while the second forms discipline and efficiency in the internal environment - among tax officials. The set of these reforms is a comprehensive approach aimed at creating a healthy competitive

environment in the country, curbing the shadow economy and ensuring the stability of state budget revenues. These systems represent a modern, transparent and fair model of tax administration in Uzbekistan.

Proposals. The results of the study of foreign experience made it possible to formulate a multi-component author's approach to assessing the effectiveness of tax policy, in particular:

- the importance of approaching non-taxable or preferential turnover, objects, sectors and groups of individual taxpayers for a realistic assessment of the level of the tax burden on the economy as a whole;

- ensuring the forecast indicators of tax revenues in the revenue part of the state budget to ensure state activity;

- reducing tax risks;

- the quality of tax policy implemented through the use of a resource approach and a targeted approach, achieving the set goals. We believe that the above proposal will lead to the development of tax administration in Uzbekistan, further improving tax administration and the introduction of digitalization into practice.

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