

**TOSHKENT DAVLAT YURIDIK UNIVERSITETI HUZURIDAGI  
ILMIY DARAJALAR BERUVCHI DSc.07/30.12.2019.Yu.22.02  
RAQAMLI ILMIY KENGASH**

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**TOSHKENT DAVLAT YURIDIK UNIVERSITETI**

**YULDOSHBEKOV AVAZBEK ALISHER O'G'LI**

**SOLIQ MASLAHATI INSTITUTINING TASHKILY-HUQUQIY  
ASOSLARINI TAKOMILLASHTIRISH**

12.00.02 – Konstitutsiyaviy huquq. Ma'muriy huquq.  
Moliya va bojxona huquqi

**yuridik fanlar bo'yicha falsafa doktori (PhD) dissertatsiyasi  
AVTOREFERATI**

**Falsafa doktori (PhD) dissertatsiyasi avtoreferati mundarijasi**

**Content of the abstract of the dissertation of the Doctor of Philosophy**

**Оглавление автореферата диссертации доктора философии (PhD)**

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**yuridik fanlar bo'yicha falsafa doktori (PhD) dissertatsiyasi  
AVTOREFERATI**

**Toshkent – 2025**

**Falsafa doktori (PhD) dissertatsiyasi mavzusi O‘zbekiston Respublikasi Oliy ta’lim, fan va innovatsiyalar vazirligi huzuridagi Oliy attestatsiya komissiyasida B2023.4.PhD/Yu1229 raqam bilan ro‘yxatga olingan.**

Falsafa doktori (PhD) dissertatsiyasi Toshkent davlat yuridik universitetida bajarilgan.

Dissertatsiya avtoreferati uch tilda (o‘zbek, ingliz, rus (rezyume)) Ilmiy kengashning veb-sahifasida ([www.tsul.uz](http://www.tsul.uz)) va “ZiyoNet” Axborot-ta’lim portalida ([www.ziynet.uz](http://www.ziynet.uz)) joylashtirilgan.

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Dissertatsiya himoyasi Toshkent davlat yuridik universiteti huzuridagi DSc.07/30.12.2019.Yu.22.02 raqamli Ilmiy kengashning 2025-yil 12-aprel soat 14:00 dagi majlisida bo‘lib o‘tadi (Manzil: 100047, Toshkent shahar, Sayilgoh ko‘chasi, 35-uy. Tel.: (99871) 233-66-36 faks: (99871) 233-37-48, e-mail: [info@tsul.uz](mailto:info@tsul.uz)).

Dissertatsiya bilan Toshkent davlat yuridik universiteti Axborot-resurs markazida tanishish mumkin (№1362-raqam bilan ro‘yxatga olingan) (Manzil: 100047, Toshkent shahar, Amir Temur ko‘chasi, 13-uy. Tel.: (99871) 233-66-36).

Dissertatsiya avtoreferati 2025-yil 1-aprel kuni tarqatildi.

(2025-yil 1-apreldagi 21-son reyestr bayonnomasi).

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## **KIRISH (falsafa doktori (PhD) dissertatsiyasi annotatsiyasi)**

**Dissertatsiya mavzusining dolzarbligi va zarurati.** Dunyoda soliq tushumlari muayyan funksiyalarni to'la-to'kis amalga oshirishda budget daromadining asosiy manbaya hisoblanadi. The Heritage Foundation xalqaro tadqiqot institutining 2023-yilgi ma'lumotlariga ko'ra, O'zbekistonning iqtisodiy erkinlik ko'rsatkichi 55,9 ball bo'lib, 2023-yil indeksida eng erkin iqtisodiyot bo'yicha 103-o'rinni egalladi. Ushbu ko'rsatkich 2022-yilga nisbatan qiyoslanganda 0,8 ball yuqori bo'lib, O'zbekiston Osiyo-Tinch okeani mintaqasidagi 39 davlat orasida 23-o'rinni egallab kelmoqda. Iqtisodiy erkinlik indeksi bo'yicha Qozog'iston 71, Qirg'iziston 115, Tojikiston 146, Turkmaniston 161, Estoniya 6, Litva 20, Gruzuya 21, Latviya 17, Armaniston 50, Rossiya 125, Moldaviya 96, Belarus 145, Ozarbayjon esa 35-o'rinni egallagan. Ushbu ko'rsatkichlar esa o'z-o'zidan mamlakatda soliq nazoratining zamonaviy vositalarini qo'llash orqali budget intizomini ta'minlash, soliq tekshiruvlari sohasidagi qonunchilikni yanada takomillashtirishga alohida e'tibor qaratishga ehtiyoj mavjudligini ko'rsatmoqda.

Jahonda iqtisodiyoti rivojlangan davlatlar o'rtacha statistik koeffitsiyentga ega bo'lib, mamlakatda ishlaydigan soliq xizmatlarining 10 nafar xodimi uchun 11 nafar soliq maslahatchisi, Avstraliyada esa har 18 million kishiga 18 000 nafar soliq xizmati xodimi va 21 000 soliq maslahatchisi to'g'ri keladi. Ushbu ko'rsatkichlar xorijiy davlatlarda soliq maslahati institutiga berilayotgan e'tiborning nechog'lik yuqoriligidan dalolat beradi. Soliq maslahati institutini rivojlantirish soliqqa oid qonunchilikni takomillashtiribgina qolmasdan, balki mamlakatning umumiy investitsion jozibadorligini ham yanada oshirishga xizmat qiladi.

Mamlakatimizda jami 204 nafar soliq maslahatchilari va 74 ta soliq maslahatchilari tashkiloti (keyingi o'rinlarda SMT) ro'yxatdan o'tgan bo'lib, shundan atigi 29 ta SMT yuridik shaxs ixtiyoriy tugatilayotganda xulosa berish huquqiga ega tashkilot hisoblanadi. Shu bilan bir qatorda, yurtimizda faoliyat yuritayotgan korxonalar va tashkilotlar bilan proporsional ravishda taqqoslaydigan bo'lsak, jami 485 024 ta korxonalar va tashkilotga atigi 204 nafar soliq maslahatchisi to'g'ri kelmoqda. Bu esa o'rtacha har bir soliq maslahatchisiga 2 377 ta korxonalar to'g'ri kelishini anglatadi, bu juda yuqori nisbatdir. So'nggi yillarda soliq maslahati institutining nechog'lik zarurligini soliq qonunchiligidagi o'zgarishlar va soliqlar hamda yig'imlar sohasidagi yangidan yangi qonun hujjatlarining qabul qilinishi, shu bilan bir qatorda, mazkur tizimdagi rivojlanish tendensiyalari bilan izohlash mumkin.

O'zbekiston Respublikasining Konstitutsiyasi, O'zbekiston Respublikasi Soliq kodeksi (2019), "Davlat soliq xizmati to'g'risida"gi (1997), "Soliq maslahatiga oid faoliyat to'g'risida"gi qonunlari (2022), O'zbekiston Respublikasi Prezidentining 2020-yil 30-sentabrdagi PQ-4846-sonli "Soliq maslahati sohasini yanada rivojlantirish chora-tadbirlari to'g'risida"gi qarori, O'zbekiston Respublikasi Prezidentining 2018-yil 29-iyundagi PF-5468-son "O'zbekiston Respublikasining soliq siyosatini takomillashtirish konsepsiyasi to'g'risida"gi, 2019-yil 26-sentabrdagi PF-5837-son "O'zbekiston Respublikasining soliq siyosatini yanada takomillashtirish chora-tadbirlari to'g'risida"gi, 2021-yil 7-sentabrdagi PF-6307-son "Soliq majburiyatlarini bajarishda tadbirkorlik subyektlariga yanada qulay shart-sharoitlar yaratish chora-

tadbirlari to'g'risida"gi, 2022-yil 28-iyundagi PF-162-son "Soliq ma'muriyatchiligini isloh qilish davrida biznes uchun qulay shart-sharoitlar yaratish chora-tadbirlari to'g'risida"gi Farmonlari, O'zbekiston Respublikasi Vazirlar Mahkamasining 2019-yil 17-apreldagi "Davlat soliq xizmati organlari faoliyatini yanada takomillashtirish chora-tadbirlari to'g'risida"gi 320-sonli qarori hamda sohaga oid boshqa normativ-huquqiy hujjatlarda belgilangan vazifalarning ijrosini ta'minlashga mazkur dissertatsiya muayyan darajada hissa qo'shadi.

**Tadqiqotning respublika fan va texnologiyalari rivojlanishining asosiy ustuvor yo'nalishlariga bog'liqligi.** Dissertatsiya tadqiqoti respublika fan va texnologiyalar rivojlanishining "Axborotlashgan jamiyat va demokratik davlatni ijtimoiy, huquqiy, iqtisodiy, madaniy, ma'naviy-ma'rifiy rivojlantirishda innovatsion g'oyalar tizimini shakllantirish va ularni amalga oshirish yo'llari" ustuvor yo'nalishi bo'yicha bajarilgan.

**Muammoning o'rganilganlik darajasi.** Mamlakatimiz huquqshunos olimlaridan E.T. Xojiyev, O.M. Mahkamov, L.B. Xvan, A.A. Li, Y.S. Kanyazov, I.A. Ergashev, B.B. Sirojov, I.Q. To'raboyev, B.A. Normatov, iqtisodchi olim O.S. Yakubov va boshqalar soliq huquqi hamda soliq maslahati institutining tashkiliy huquqiy jihatlariga oid ayrim jihatlarini muayyan darajada tadqiq etgan<sup>1</sup>.

MDH davlatlarida soliq maslahati institutining tashkiliy-huquqiy asoslariga oid izlanishlarni N.A. Urman, A.P. Posadskiy, T.N. Gushina, L.A. Mazurina, D.A. Artemenko, D.G. Chernik, L.S. Kirina, S.V. Barulin, A.A. Orlova, M.V. Yelesinalar, A.K. Kobilyanskiy, T.A. Demisheva, N.N. Bashkirova, Y.B. Sugrobova, G.V. Shevina, Y.K. Mugdasimova, N.V. Timoshkova kabi olimlar amalga oshirishgan<sup>2</sup>.

Xorijiy mamlakatlarda soliq maslahati institutining tashkiliy-huquqiy asoslariga oid doktrinal jihatlar L.E. Greyner, R.N. Antony, J. Breytveyt, K.B. Kloyd, B.K. Spilker, R. Myorfy, J. Freknall-Hyujes, M.J. Greytz, J. Fridman, P. Piston, R.K. Larsen, H. Shmidt va boshqalar tomonidan keng o'rganilgan<sup>3</sup>.

Shunga qaramasdan soliq maslahati institutining tashkiliy-huquqiy asoslarini takomillashtirish masalalari alohida yaxlit tadqiqot obyekti sifatida o'rganilmagan.

**Dissertatsiya mavzusining dissertatsiya bajarilayotgan oliy ta'lim muassasasining ilmiy-tadqiqot ishlari rejalari bilan mosligi.** Dissertatsiya mavzusi Toshkent davlat yuridik universitetining ilmiy-tadqiqot ishlari rejasiga kiritilgan hamda "Soliq qonunchiligini rivojlantirish" va "Tadbirkorlik subyektlari huquqlarining kafolatlari va ularni huquqiy himoya qilishni takomillashtirish masalalari" ilmiy tadqiqotlarining ustuvor yo'nalishlari doirasida amalga oshirilgan.

**Tadqiqotning maqsadi** O'zbekistonda soliq maslahati institutining tashkiliy-huquqiy asoslarini takomillashtirishga qaratilgan tegishli tavsiya va takliflarni ilgari surishdan iborat.

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<sup>1</sup> Mazkur olimlar asarlarining to'liq ro'yxati dissertatsiyaning foydalanilgan adabiyotlar ro'yxatida berilgan.

<sup>2</sup> Mazkur olimlar asarlarining to'liq ro'yxati dissertatsiyaning foydalanilgan adabiyotlar ro'yxatida berilgan.

<sup>3</sup> Mazkur olimlar asarlarining to'liq ro'yxati dissertatsiyaning foydalanilgan adabiyotlar ro'yxatida berilgan.

### **Tadqiqotning vazifalari:**

soliq maslahati tushunchasi va uning yuridik mazmunini tashkil etuvchi tushunchalarning yuridik tabiatini ilmiy-nazariy tahlil qilish;

soliq maslahati instituti bo'yicha ilmiy konsepsiyalar va doktrinal yondashuvlarning mazmunini tahlil qilish;

soliq maslahatini amalga oshirishda soliq maslahatchilari palatasi faoliyatini takomillashtirish;

soliq maslahatini amalga oshirishning zamonaviy huquqiy mexanizmlarini ishlab chiqish;

O'zbekistonda soliq intizomini ta'minlash sohasida soliq maslahatchilari yordamida soliq to'lovchilar huquqiy madaniyatini oshirishning ustuvor yo'nalishlarini ishlab chiqish;

soliq maslahatini amalga oshirishda raqamli texnologiyalarni joriy qilish va uning istiqbollari huquqiy baho berish;

soliq maslahati institutining tashkiliy-huquqiy asoslarini takomillashtirish bo'yicha doktrinal yondashuvlar va xalqaro tajribani o'rganishdan iborat.

**Tadqiqotning obyektini** O'zbekistonda soliq maslahati institutining tashkiliy-huquqiy asoslarini takomillashtirish bilan bog'liq ijtimoiy munosabatlar tashkil etadi.

**Tadqiqotning predmetini** O'zbekistonda soliq maslahati institutining tashkiliy-huquqiy asoslarini takomillashtirish bilan bog'liq munosabatlarni huquqiy tartibga soluvchi normativ-huquqiy hujjatlar, huquqni qo'llash amaliyoti, xorijiy mamlakatlar qonunchiligi va amaliyoti hamda soliq huquqi, konstitutsiyaviy huquq va ma'muriy huquqda mavjud bo'lgan konseptual yondashuvlar, ilmiy-nazariy qarashlar hamda huquqiy kategoriyalar tashkil etadi.

**Tadqiqotning usullari.** Tadqiqot olib borishda ilmiy bilishning tizimli va funksional tahlil, tarixiylik, mantiqiylik, qiyosiy-huquqiy tahlil, statistik, sotsiologik so'rovlar o'tkazish, induktiv va deduktiv tahlil kabi usullaridan foydalanilgan.

**Tadqiqotning ilmiy yangiligi** quyidagilardan iborat:

sudlar, huquqni muhofaza qiluvchi va nazorat qiluvchi organlar hamda ularning mansabdor shaxslari soliq maslahatchilarining mijozning (ishonch bildiruvchining) vakili sifatidagi huquq va harakatlarini cheklashga haqli emasligi asoslab berilgan;

soliq solish bilan hamda soliqqa oid huquqbuzarliklar, soliq organlarining hujjatlari, ular mansabdor shaxslarining harakatlari va (yoki) harakatsizligi ustidan shikoyat qilish bilan bog'liq ishlarni ko'rib chiqish chog'ida sudlarda, huquqni muhofaza qiluvchi hamda nazorat qiluvchi organlarda hisoblash texnikasi va aloqa vositalaridan, audio- va videoyozuv qurilmalaridan foydalanish huquqi berilishi asoslantirilgan;

soliq maslahatchilari ishining sifatini ichki nazorat qilish qoidalarini belgilashi va ularga rioya etilishi shartligi, shuningdek, soliq maslahatchilari ishining sifatini ichki nazorat qilishni tashkil etishga doir talablar soliq maslahatining milliy standartlari bilan belgilanishi asoslab berilgan;

solih maslahatchisi ishni sifatsiz bajarganligi, tijorat sirini oshkor etganligi natijasida yetkazilgan zarar va solih maslahatchilari tashkilotining zarar ko'rishiga olib kelgan boshqa xatti-harakatlar uchun qonunchilikka muvofiq solih maslahatchilari tashkiloti oldida javobgar bo'lishi asoslantirilgan.

**Tadqiqotning amaliy natijalari** quyidagilardan iborat:

O'zbekiston Respublikasining solih maslahati faoliyati sohasidagi davlat siyosatining asosiy yo'nalishlarini qonun bilan belgilash taklifi ishlab chiqilgan;

solih maslahati institutining yuridik tabiati va mazmunini nazariy-metodologik jihatdan tushunish, terminlarning turlicha talqin qilinishining oldini olish maqsadida "maslahat", "solih maslahati", "solih maslahatchisi" va "solih maslahati instituti" tushunchalarining mualliflik ta'rifi ishlab chiqilib, ilmiy-amaliy qo'llash uchun taklif etilgan;

O'zbekiston Respublikasining "Solih maslahatiga oid faoliyat to'g'risida"gi Qonunida "Bila turib soxta tuzilgan solih maslahatiga oid xulosa uchun javobgarlik belgilash taklifi asoslab berildi;

O'zbekiston Respublikasining Ma'muriy sud ishlarini yuritish to'g'risidagi kodeksining 60-moddasiga solih maslahatchilarining shartnoma bo'yicha (ixtiyoriy) vakil bo'lishi mumkinligini nazarda tutuvchi qo'shimchani kiritish taklif etilgan;

kasb etikasining umumiy qoidalari, solih maslahatchilari faoliyatiga oid asosiy prinsiplar, solih maslahatchisining kasbiy nufuzi va shaxsiy qadr-qimmatini asrashga doir talablar, solih maslahatchilarining shaxsiy va mehnat faoliyatidagi o'zaro munosabatlarini tartibga soluvchi normalar va boshqa qoidalarni o'zida mujassam etgan "Solih maslahatchisining kasb etikasi qoidalari"ni ishlab chiqish zarurligi ilmiy asoslantirilgan.

**Tadqiqot natijalarining ishonchliligi.** Tadqiqot ishida qo'llanilgan usullar, uning doirasida foydalanilgan nazariy ma'lumotlar rasmiy manbalardan olinganligi, xorijiy tajriba va milliy qonun hujjatlarining o'zaro tahlil qilinganligi, xulosa, taklif va tavsiyalarning amaliyotda joriy etilganligi, ilmiy tadqiqot natijalarining xorijiy va milliy nashrlarda e'lon qilinganligi, bildirilgan taklif va xulosalardan tegishli davlat organlari huquq ijodkorligida foydalanilganligi bilan izohlanadi.

**Tadqiqot natijalarining ilmiy va amaliy ahamiyati.** Mazkur tadqiqot natijalari solih maslahati institutining nazariy asoslarini rivojlantirishga, solih maslahati institutiga oid qonunchilikni takomillashtirishga xizmat qiladi, tadqiqot natijalarining ilmiy ahamiyati undagi ilmiy-nazariy xulosalar, taklif va tavsiyalardan kelgusi ilmiy faoliyatda, qonun ijodkorligi jarayonida, huquqni qo'llash amaliyotida, solih maslahatiga oid qonunchilik normalarini sharhlashda, milliy qonunchilikni takomillashtirish hamda Ma'muriy huquq, Moliya huquqi, Solih huquqi fanlarini ilmiy-nazariy jihatdan boyitishga xizmat qiladi, shuningdek, tadqiqot natijalaridan yurisprudensiya va psixologiya yo'nalishlarida yangi ilmiy izlanishlar olib borishda foydalanish mumkin.

Tadqiqot natijalarining amaliy ahamiyati qonun ijodkorligi faoliyati, xususan, normativ-huquqiy hujjatlar tayyorlash, ularga o'zgartirish va qo'shimchalar kiritish jarayoni hamda huquqni qo'llash amaliyotini takomillashtirishga xizmat qiladi.

**Tadqiqot natijalarining joriy qilinishi.** O‘zbekistonda soliq maslahati institutining tashkiliy-huquqiy asoslarini takomillashtirish borasida olingan ilmiy natijalar asosida:

sudlar, huquqni muhofaza qiluvchi va nazorat qiluvchi organlar hamda ularning mansabdor shaxslari soliq maslahatchilarining mijozning (ishonch bildiruvchining) vakili sifatidagi huquqlarini va harakatlarini cheklashga haqli emasligi haqidagi taklifdan O‘zbekiston Respublikasining 2022-yil 4-avgustdagi “Soliq maslahatiga oid faoliyat to‘g‘risida”gi O‘RQ-787-son Qonuni bilan ushbu qonunning 15-moddasi 8-qismini shakllantirishda foydalanilgan (O‘zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasi huzuridagi Parlament tadqiqotlari institutining 2024-yil 15-oktabrdagi 3/08-201-sonli dalolatnomasi). Mazkur taklifning amaliyotga joriy etilishi soliq maslahatchilarining vakillik qilish huquqlarini yanada mustahkamlashga xizmat qilgan;

soliq solish bilan hamda soliqqa oid huquqbuzarliklar, soliq organlarining hujjatlari, ular mansabdor shaxslarining harakatlari va (yoki) harakatsizligi ustidan shikoyat qilish bilan bog‘liq ishlarni ko‘rib chiqish chog‘ida sudlarda, huquqni muhofaza qiluvchi hamda nazorat qiluvchi organlarda hisoblash texnikasi va aloqa vositalaridan, audio va video yozuv qurilmalaridan foydalanish huquqi berilishi haqidagi taklifdan O‘zbekiston Respublikasining 2022-yil 4-avgustdagi “Soliq maslahatiga oid faoliyat to‘g‘risida”gi O‘RQ-787-son Qonuni bilan ushbu qonunning 19-moddasi birinchi qismining 13-bandini shakllantirishda foydalanilgan (O‘zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasi huzuridagi Parlament tadqiqotlari institutining 2024-yil 15-oktabrdagi 3/08-201-sonli dalolatnomasi). Mazkur taklifning amaliyotga joriy etilishi soliq maslahatchilariga huquqni muhofaza qiluvchi hamda nazorat qiluvchi organlarda hisoblash texnikasi va aloqa vositalaridan, audio- va videoyozuv qurilmalaridan foydalanish huquqi berilishini ta‘minlashga xizmat qilgan;

soliq maslahatchilari ishining sifatini ichki nazorat qilish qoidalarini belgilashi va ularga rioya etilishi shartligi, shuningdek, soliq maslahatchilari ishining sifatini ichki nazorat qilishni tashkil etishga doir talablar soliq maslahatining milliy standartlari bilan belgilanishiga oid takliflardan O‘zbekiston Respublikasining 2022-yil 4-avgustdagi “Soliq maslahatiga oid faoliyat to‘g‘risida”gi O‘RQ-787-son Qonuni bilan ushbu qonunning 20-moddasi birinchi qismi 10-bandini shakllantirishda foydalanilgan (O‘zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasi huzuridagi Parlament tadqiqotlari institutining 2024-yil 15-oktabrdagi 3/08-201-sonli dalolatnomasi). Mazkur taklifning amaliyotga joriy etilishi soliq maslahatining milliy standartlari asosida soliq maslahatchilari ishining sifatini ichki nazorat qilish qoidalarini belgilashi, shuningdek, soliq maslahatchilari ishining sifatini ichki nazorat qilishni tashkil etishga doir talablarning o‘rnatilishiga xizmat qilgan;

soliq maslahatchisi ishni sifatsiz bajarganligi, tijorat sirini oshkor etganligi natijasida yetkazilgan zarar va soliq maslahatchilari tashkilotining zarar ko‘rishiga olib kelgan boshqa xatti-harakatlar uchun qonunchilikka muvofiq soliq maslahatchilari tashkiloti oldida javobgar bo‘lishi to‘g‘risidagi takliflardan O‘zbekiston Respublikasining 2022-yil 4-avgustdagi “Soliq maslahatiga oid

faoliyat to'g'risida"gi O'RQ-787-son Qonuni bilan ushbu qonunning 31-moddasi ikkinchi qismini shakllantirishda foydalanilgan (O'zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasi huzuridagi Parlament tadqiqotlari institutining 2024-yil 15-oktabrdagi 3/08-201-sonli dalolatnomasi). Mazkur taklifning amaliyotga joriy etilishi soliq maslahatchisi ishni sifatsiz bajarganligi va boshqa harakatlari uchun qonunchilikka muvofiq soliq maslahatchilari tashkiloti oldida javobgar bo'lishi qonunda belgilanishiga xizmat qilgan;

Ushbu takliflar O'zbekistonda soliq maslahatchilarining huquqlarini to'sqinliksiz amalga oshirishga, ular tomonidan mijozlarining huquqlarini himoya qilishda qo'shimcha kafolatlashga xizmat qiladi.

**Tadqiqot natijalarining aprobatsiyasi.** Tadqiqot natijalari 2 ta xalqaro va 3 ta respublika miqyosida o'tkazilgan ilmiy-amaliy konferensiyalarda muhokamadan o'tgan.

**Tadqiqot natijalarining e'lon qilinganligi.** Dissertatsiya mavzusi bo'yicha jami 12 ta ilmiy ish, shu jumladan, OAK tomonidan dissertatsiya asosiy ilmiy natijalarini chop etishga tavsiya etilgan nashrlarda 12 ta maqola (shu jumladan 2 ta xorijiy maqola) chop etilgan.

**Dissertatsiyaning tuzilishi va hajmi.** Dissertatsiya tuzilishi kirish, 8 ta paragrafnii qamrab olgan 3 ta bob, xulosa, foydalanilgan adabiyotlar ro'yxati va ilova qismlaridan iborat. Dissertatsiya hajmi 156 betni (foydalanilgan adabiyotlar ro'yxati va ilovalardan tashqari) tashkil etadi.

## DISSERTATSIYANING ASOSIY MAZMUNI

Dissertatsiyaning kirish qismida tadqiqot mavzusining dolzarbligi va zarurati, tadqiqotning respublika fan va texnologiyalari rivojlanishining asosiy ustuvor yo'nalishlariga muvofiqligi, tadqiq etilayotgan muammoning o'rganilganlik darajasi, dissertatsiya mavzusining dissertatsiya bajarilayotgan oliy ta'lim muassasasining ilmiy-tadqiqot ishlari bilan mosligi, tadqiqotning maqsad va vazifalari, obyekt va predmeti, usullari, tadqiqotning ilmiy yangiligi va amaliy natijasi, tadqiqot natijalarining ishonchliligi, tadqiqot natijalarining ilmiy va amaliy ahamiyati, ularning joriy qilinganligi, tadqiqot natijalarining aprobatsiyasi, natijalarning e'lon qilinganligi, dissertatsiyaning hajmi va tuzilishi haqida ma'lumotlar yoritib berilgan.

Dissertatsiyaning **“Soliq maslahati institutining nazariy va huquqiy asoslari”** deb nomlangan birinchi bobida soliq maslahati tushunchasi va uning yuridik tabiati, soliq maslahati institutini tashkil etish bo'yicha ilmiy-nazariy yondashuvlar tahlili, soliq maslahatini amalga oshirish prinsiplarining nazariy-huquqiy jihatlari tahlil qilingan.

“Maslahat”, *“soliq maslahati”* va *“soliq maslahatchisi”* atamalariga mualliflik ta'rifi ishlab chiqilib, soliq maslahati sohasini tartibga solish, ushbu sohaning mamlakatda erkin bozor iqtisodiyotiga asoslangan huquqiy davlat va fuqarolik jamiyati qurishning muhim elementi sifatidagi ahamiyati ochib berildi hamda ilmiy izohlandi.

Adabiyotlarda soliq maslahatiga oid quyidagi uchta tadqiqot oqimi paydo bo'lganligini ko'rishimiz mumkin: **empirik**, **eksperimental** va **analitik**. Empirik tadqiqotlar soliq maslahatchilari tomonidan soliqlarni to'lanishi darajasiga ta'siri va soliq maslahatchilarining auditor sifatidagi ikki tomonlama rolga qaratilgan. Eksperimental tadqiqotlar esa soliq maslahatchisi va mijozlarning qarorlarini qabul qilishga qaratilgan. Analitik tadqiqotlar odatda soliq maslahatchisiga strategik o'yinchi sifatida emas, balki noaniq soliq masalalarini hal qilish mexanizmi sifatida qaraydi. Bundan farqli o'laroq, bizning tadqiqotimiz yuqorida ta'kidlangan empirik tadqiqotlar sirasiga kiradi hamda soliq maslahatchilarining soliq siyosatidagi o'rni va ahamiyatini yoritishga bag'ishlangan.

Tadqiqotchi soliq maslahati institutiga oid ilmiy-nazariy qarashlar va qonun normalari bo'yicha L.B. Xvan, A.A. Li, I.A. Ergashev, N.A. Urman, A.P. Posadskiy, T.N. Gushina, L.A. Mazurina, D.A. Artemenko, D.G. Chernik, L.S. Kirina, S.V. Barulin, A.A. Orlova, M.V. Yelesina, L.E. Greyner, R.N. Antony va J. Breytveyt kabi olimlarning tadqiqot ishlarini o'rganib chiqqan holda: "Soliq maslahati – muayyan vakolatga ega bo'lgan soliq maslahatchilari tashkilotining jismoniy va yuridik shaxslarga belgilangan tarif hamda shartnoma asosida soliq maslahatiga oid xizmatlar ko'rsatish faoliyati hisoblanadi", – degan mualliflik ta'rifini ilgari surgan.

Xususan, soliq maslahati faoliyatining kelib chiqish tarixiga nazar tashlaydigan bo'lsak, dastlab AQShda shaxsiy daromad solig'iga oid deklaratsiyalarning taxminan yarmi soliq maslahatchilari tomonidan to'ldirilganligi ma'lum qilingan (Blumental va Slemrod 1992, Erard 1993).

Soliq maslahati faoliyatini tartibga soluvchi prinsiplarga doir asosiy doktrinalar sifatida "**Legality**", "**Professional Ethics**", "**Transparency and Accountability**" va "**Client Interest Priority**" kabilar qayd etildi.

Soliq huquqiga oid doktrinalarga nazar tashlaydigan bo'lsak, ko'plab tadqiqotchilar soliq intizomini ta'minlashda fuqarolarning soliqlarni to'lashga bo'lgan ichki motivatsiyasini asosiy omil sifatida ko'rsatishadi (Schvartz va Orlean 1967, Levis 1982, Roth, Scholz va Witte 1989, Alm, McClelland va Schulze 1992, Pommerehne 1999, Hart va Frey 1994, Frey 1997, 2003, Frey va Feld 2002, Feld va Tyran 2002).

Soliqqa oid qonunchilikdagi yangiliklarni baholash va uning soliq sohasidagi innovatsion rivojlanishi, shu bilan bir qatorda, umumiy masalalar doirasidagi maslahatlashuvlar bo'yicha soliq maslahati faoliyatining asosiy prinsiplari ruxsat beruvchi va taqiqlovchi kabi ikki guruhga ajratib o'rganildi.

Dissertant tomonidan soliq maslahatiga oid faoliyatning asosiy prinsiplari sifatida qonuniylik, mustaqillik, kasbiy bilimga egalik, maxfiylik, kasbiy javobgarlik va professional xulq-atvor prinsiplarining dolzarbligi hamda muhim ahamiyatga egaligi ilmiy isbotlandi.

Tadqiqot ishi doirasida soliq maslahati faoliyati sohasidagi davlat siyosatining asosiy yo'nalishlarini "Soliq maslahatiga oid faoliyat to'g'risida"gi Qonunga kiritish taklifi ilgari surildi.

Tadqiqotchi "soliq maslahati" va "soliq maslahatchisi" tushunchalarini Soliq kodeksida yoritishga ehtiyoj mavjudligi yuzasidan o'tkazilgan so'rovnomada

ishtirokchilarning 81 foizi “ehtiyoj mavjud” va qolgan 17,6 foizi “ehtiyoj mavjud emas” deb bergan javoblari orqali yuqoridagi ikki tushunchani Soliq kodeksiga kiritish zarurligini asoslashga harakat qilgan.

Dissertatsiyaning ikkinchi bobi **“Soliq maslahatini tashkil etishning tashkiliy-huquqiy jihatlari”** deb nomlanib, ushbu bobda soliq maslahatini milliy standartlar asosida tartibga solishning huquqiy asoslari, soliq maslahatiga oid faoliyatni tashkil etishning huquqiy masalalari, soliq maslahatchilari tashkiloti va soliq maslahatchilarining kasbiy javobgarligiga oid masalalar tahlil qilingan.

Xususan, soliq maslahati milliy standartlari mamlakatimizda soliq maslahatiga oid faoliyatni normativ tartibga solishning asosiy elementi hisoblanib, ushbu standartlarda belgilangan talablar barcha soliq maslahatchilari tomonidan qo‘llanilishi majburiy xarakterga ega ekanligi, milliy standartlar bilan tartibga solinmagan munosabatlar qonunchilik hujjatlari va taraflar o‘rtasida tuziladigan shartnomalar bilan tartibga solinishi qayd etilgan.

Bundan tashqari, dissertant soliqqa oid nizoni sudgacha hal qilish davomida va sudda mijozning (ishonch bildiruvchining) manfaatlarini ko‘zlab vakillik qilishga soliq maslahati bo‘yicha xizmatlar shartnoma asosida ko‘rsatilishini ta’kidlaydi.

Tadqiqotchi soliq maslahatiga oid milliy standartlarni tahlil qilgan holda, ularning umumiy soni 5 tani tashkil etishini, shundan asosiy qismi 2012–2013-yillar hisobiga to‘g‘ri kelishini ta’kidlab o‘tgan.

Shuningdek, dissertant tomonidan soliq maslahati faoliyati milliy standartlar bilan tartibga solinadigan xorijiy mamlakatlardan AQSh, Buyuk Britaniya, Germaniya, Avstraliya va Yaponiya kabi rivojlangan davlatlarning ijobiy tajribalari o‘rganilib tahlil qilingan.

Jumladan, Michael Lang o‘zining “European Tax Practice Standards” monografiyasida milliy standartlarning iyerarxik tizimini tahlil qilib, **“qonunga oid standartlar”**, **“professional etika standartlari”** va **“xizmat ko‘rsatish standartlari”** kabi to‘rt guruhga bo‘lib o‘rganganligi qayd etilgan.

Tadqiqotchi tomonidan soliq maslahatini tashkil etish va tartibga solishga doir ijtimoiy munosabatlarni belgilab beruvchi milliy qonunchilik tizimi tahlil qilinib, soliq maslahatiga oid faoliyatning qonunchilik tahlilini o‘tkazishning bir qancha ijobiy jihatlari mavjud ekanligi, jumladan, tahlillar orqali soliq maslahatiga oid qonunlardagi kamchiliklar va bo‘shliqlar aniqlanishi mumkinligi va natijada qonunlarni yanada takomillashtirishga imkon yaratilishi ta’kidlangan.

Dissertant tomonidan AQSh, Kanada, Belarus, Germaniya, Ozarbayjon, Buyuk Britaniya, Malayziya va Singapur kabi ko‘plab rivojlangan mamlakatlarning ijobiy tajribasi o‘rganilib, soliq maslahatchisining maqomini soliqqa oid asosiy qonunchilikda alohida modda yoki bob shaklida qayd etish taklifi ilgari surilgan.

Xususan, dissertatsiya ishi doirasida o‘tkazilgan so‘rovnoma natijalariga ko‘ra, “Sizningcha, O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi Qonuniga yangi tahrirdagi “Soliq maslahatchisi maqomiga ega bo‘lish” nomli moddani kiritishga zarurat mavjudmi?” degan savolga respondentlarning 75,6 % qismi “zarurat mavjud” deb javob bergan bo‘lsalar,

qolgan 24,4 % qismi esa “zarurat mavjud emas” deya o‘z pozitsiyalarini bildirganlar.

Shu bilan bir qatorda, dissertant tomonidan AQSh, Daniya, Italiya, Belgiya va Slovakiya kabi davlatlarning ijobiy tajribalaridan foydalangan holda O‘zbekiston Respublikasi Soliq maslahatchilarining kasb etika qoidalari loyihasi ishlab chiqilib, soliq maslahatchilari faoliyatiga kasb etika qoidalarini joriy etish lozimligi ilmiy asoslab berilgan.

Bundan tashqari, ilmiy ish doirasida o‘tkazilgan so‘rovnoma natijalariga ko‘ra, “Sizningcha, soliq maslahatchilarining Etika kodeksini ishlab chiqishga zarurat mavjudmi?” degan savolga respondentlarning 70,1 foizi “zarurat mavjud” deya javob bergan bo‘lsalar, qolgan 29,9 foizi esa “zarurat mavjud emas” degan javob bilan o‘z pozitsiyalarini bildirib o‘tganlar.

Shuningdek, tadqiqot doirasida o‘tkazilgan so‘rovnoma va intervyular asosida dissertant soliq maslahatchilari faoliyatini majburiy sug‘urtalash tizimini joriy etish zarurligi hamda soliq maslahatchisi tomonidan bila turib soxta xulosa tuzish uchun javobgarlik masalasini O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi Qonuniga kiritish taklifini ilgari surgan.

Dissertatsiyaning uchinchi bobi **“Soliq maslahatiga oid faoliyatni takomillashtirish istiqbollari”** deb nomlangan. Bunda soliq maslahatiga oid faoliyatda axborot-kommunikatsion texnologiyalarini qo‘llashni takomillashtirishning huquqiy mexanizmlari, soliq maslahatiga oid faoliyatning normativ-huquqiy bazasini takomillashtirish va uning samaradorligini oshirish masalalari tahlil qilingan.

Jumladan, soliq maslahati faoliyatida yuzaga kelishi mumkin bo‘lgan turli xildagi manfaatlar to‘qnashuvi va boshqa salbiy holatlarning oldini olish maqsadida qonunning 18-moddasiga davlat hokimiyati va boshqaruvi organlarining mansabdor shaxslari, shuningdek, qonunchilikka muvofiq tadbirkorlik faoliyati bilan shug‘ullanishi taqiqlanadigan boshqa shaxslarni soliq maslahatchilari tashkilotining muassislari bo‘lishi mumkin emasligini belgilovchi qo‘shimcha band kiritilishi va qonunning 18-moddasiga soliq maslahatchilari tashkilotiga faqat o‘zi uchun mazkur soliq maslahatchilari tashkiloti asosiy ish joyi bo‘lgan soliq maslahatchisi rahbar bo‘lishi hamda soliq maslahatchilari tashkilotining filiali tashkil etilganda filial rahbari soliq maslahatchisi bo‘lishi shartligini belgilovchi bandlar kiritilishi taklif etilgan.

Shuningdek, dissertatsiya doirasida o‘tkazilgan so‘rovnoma natijalariga ko‘ra, “Soliq maslahatchilari tomonidan sudlarda, huquqni muhofaza qiluvchi va nazorat qiluvchi organlarda hisoblash texnikasi hamda aloqa vositalaridan, audio- va videoyozuv qurilmalaridan foydalanish borasida to‘sqinliklar mavjudmi?” degan savolga respondentlarning 43,3 foiz qismi “foydalanishning imkoniyati deyarli mavjud emas”, 15,7 foiz qismi “qisman mavjud (sudlarda)”, 18,1 foiz qismi “qisman mavjud (huquqni muhofaza qiluvchi organlarda)” va qolgan 22,8 foiz qismi “to‘sqinliklar mavjud emas” degan javoblar bilan o‘z fikrlarini bildirib o‘tganlar.

Yuqorida qayd etilgan so‘rovnoma natijalariga asosan, dissertant huquqni muhofaza qiluvchi organlar va sudlarda soliq maslahati faoliyatini nafaqat soliq

maslahatchilari tashkiloti orqali, balki yakka tartibda ham amalga oshirish bo'yicha vakolat berish, xususan, yuqorida qayd etilgan Oliy Sud Plenumi qarorida soliq maslahatchilari tomonidan huquqni muhofaza qiluvchi organlar va jinoyat ishlari bo'yicha sudlarda ham vakillik qilishlari mumkinligini hamda soliq maslahatchilari tomonidan sudlarda, huquqni muhofaza qiluvchi va nazorat qiluvchi organlarda hisoblash texnikasi hamda aloqa vositalaridan, audio- va videoyozuv qurilmalaridan foydalanish borasidagi huquqlarini qat'iy belgilab qo'yish taklifini ilgari surgan.

Bundan tashqari, tadqiqotchi tomonidan Germaniya, AQSh, Buyuk Britaniya va Yaponiya davlatlarining ijobiy tajribasidan foydalangan holda soliq maslahatchilarini turli sohalar bo'yicha ixtisoslashtirish zarur degan to'xtamga kelingan. Bunda maslahatchilar o'z sohalarida chuqur bilim va tajribaga ega bo'lgan holda mijozlarga o'z sohalariga oid aniq va sifatli maslahatlar berish imkoniyatiga ega bo'lishadi.

Xorvatiya, AQSh, Buyuk Britaniya, Avstraliya, Hindiston, Singapur tajribasi asosida "e-soliqmaslahatchi.uz" elektron platformasi negizida muntazam ravishda soliq maslahatchilarining malakasini oshirish uchun onlayn ta'lim platformasini yaratish zarur degan to'xtamga kelingan.

Shuningdek, tadqiqot doirasida o'tkazilgan so'rovnoma natijalariga asosan, "Sizningcha, "Soliq maslahatchi" ilmiy-ommabop jurnalini yuritishga ehtiyoj mavjudmi?" deya omma e'tiboriga berilgan savolga respondentlarning 45,7 foiz qismi "ehtiyoj mavjud" deb javob bergan bo'lsalar, 15,7 foiz qismi "ehtiyoj mavjud emas" va qolgan 26 foiz qismi "elektron tarzda yuritish lozim" degan javoblar bilan o'z pozitsiyalarini bildirib o'tganlar.

Yuqoridagi so'rovnoma va ilmiy izlanishlar natijalariga ko'ra, tadqiqotchi Sloveniya, Portugaliya va Belarus davlatlarining ijobiy tajribalaridan kelib chiqqan holda Soliq maslahatchilari palatasi huzurida "Soliq maslahatchi" ilmiy-ommabop jurnalini elektron tarzda yuritish va unda soliq qonunchiligidagi asosiy o'zgarishlar va yangiliklar, soliq hisobotlarini to'g'ri to'ldirish bo'yicha maslahatlar, soliqlarni optimallashtirish usullari, tez-tez so'raladigan savollar va javoblar, soliq maslahatchilari va soliq maslahatchilari tashkilotlari tomonidan erishilgan ijobiy natijalar, yutuqlar hamda sud amaliyotidan qiziqarli misollarni e'lon qilib borish taklifini ilgari surgan.

Shu bilan bir qatorda, dissertant tomonidan Singapur, Niderlandiya, Estoniya, Xorvatiya, Gretsiya va Portugaliya kabi davlatlarning ijobiy tajribasidan foydalangan holda soliq maslahatchilari tomonidan ko'rsatiladigan xizmatlardan foydalanish va ularning xulosasini belgilangan muddatlarda olish, soliq maslahatchilarini tezda qidirib topish, ularning maxsus bilim darajasini aniqlash va ishga jalb qilishni qisqa vaqtlarda amalga oshirish, soliq maslahatchilari va soliq maslahatchilari tashkilotlari to'g'risidagi ma'lumotlarni to'plash, ularga ishlov berish jarayonlarini kompleks avtomatlashtirish hamda Soliq maslahatchilari palatasi bilan soliq maslahatchilari va soliq maslahatchilari tashkilotlarining barcha turdagi hamkorliklarini ta'minlash uchun mo'ljallangan "e-soliqmaslahatchi.uz" yagona axborot tizimini joriy etish taklifi ilgari surilgan.

## XULOSA

“Soliq maslahati institutining tashkiliy-huquqiy asoslarini takomillashtirish” mavzusidagi tadqiqotda quyidagi ilmiy-nazariy, qonun ijodkorligi va huquqni qo‘llash amaliyotini takomillashtirishga oid xulosalarga kelindi:

### I. Ilmiy-nazariy taklif va xulosalar:

1. Soliq maslahati faoliyatini tartibga soluvchi prinsiplarga doir asosiy doktrinalar sifatida “Qonuniylik doktrinasini”, “Professional etika doktrinasini”, “Shaffoflik va hisobdorlik doktrinasini” va “Mijoz manfaatlarining ustuvorligi doktrinasini” qayd etildi.

2. Soliq maslahati modellari xususiyatlari o‘rganilib, bugungi kunda mamlakatimizda **davlat nazorati va o‘z-o‘zini boshqarish elementlarini uyg‘unlashtirgan o‘ziga xos aralash model** shakllanmoqda, deb qayd etildi.

3. Soliq maslahati institutining soliq tizimini takomillashtirish, soliq to‘lovchilarning huquqiy savodxonligini oshirish va soliq huquqbuzarliklarining oldini olishdagi kompleks roli tizimli tahlil qilindi.

4. Ilmiy-amaliy jihatdan soliq maslahati faoliyatini tashkil etish va tartibga solishda ishtirok etuvchi subyektlarni **davlat boshqaruvi organlari va nodavlat professional tashkilotlarga** ajratish taklif etildi.

5. Soliq maslahati faoliyatini amalga oshirishda axborot-kommunikatsion texnologiyalarning roli va ahamiyati ilmiy jihatdan asoslandi. **Sun‘iy intellekt va zamonaviy texnologiyalar** soliq maslahati faoliyatining samaradorligini oshirish, hujjatlar yuritilishini soddalashtirish va soliq to‘lovchilarga yuqori sifatli xizmat ko‘rsatishda muhim rol o‘ynashi isbotlandi.

6. Soliq maslahatchilarining faoliyati quyidagi prinsiplarga asoslanishi kerakligi to‘g‘risidagi to‘xtamga kelindi:

- qonuniylik;
- mustaqillik;
- kasbiy bilimga egalik;
- maxfiylik;
- kasbiy javobgarlik;
- professional xulq-atvor.

7. Dissertatsiya doirasida quyidagi huquqiy tushunchalarga mualliflik tariflari ishlab chiqildi:

*“Maslahat – bu ijtimoiy va yuridik masalalar bo‘yicha mutaxassis tomonidan beriladigan professional fikr, tavsiya yoki yo‘l-yo‘riqni anglatib, biror shaxs yoki tashkilotga o‘z huquq va majburiyatlarini tushunish, huquqiy muammolarni hal qilish yoki huquqiy holatni baholashda yordam berishni maqsad qiladi”;*

*“Soliq maslahati – bu muayyan vakolatga ega bo‘lgan soliq maslahatchilari tashkilotining jismoniy va yuridik shaxslarga belgilangan tarif hamda shartnoma asosida soliq maslahatiga oid xizmatlar ko‘rsatish faoliyati hisoblanadi”;*

*“Soliq maslahatchisi – bu qonunda belgilangan tartibda mijozga (ishonch bildiruvchiga) soliqlar va yig‘imlarni hisoblab chiqarish hamda to‘lash, soliq hisobotini tayyorlash va taqdim etish, soliq imtiyozlarini qo‘llashga doir tavsiyalar*

*taqdim etish masalalari bo'yicha maslahat berish hamda soliqqa oid huquqiy munosabatlar bilan bog'liq bo'lgan boshqa xizmatlarni ko'rsatuvchi muayyan vakolatga ega bo'lgan shaxsdir*";

*“**soliq maslahati instituti** – bu soliq solinadigan shaxslar (soliq to'lovchilar, yig'implarni to'lovchilar, soliq agentlari, banklar) tomonidan soliq majburiyatlarini bajarish va uning ijrosini ta'minlash bo'yicha normativ tarzda belgilangan qoidalarni qo'llash bo'yicha professional mulohazalar va huquqni qo'llash amaliyotidagi tendensiyalardan foydalanishga asoslangan qarorlarni qo'llab-quvvatlash tizimi hisoblanadi*”;

*“**Soliq maslahatiga oid xulosa** — belgilangan tartibda soliq maslahatchilari tashkiloti tomonidan amalga oshirilgan soliq maslahati xizmatlarining natijalari aks ettirilgan hamda soliq to'lovchi tomonidan taqdim etilgan hujjatlar va ma'lumotlar asosida tuziladigan yozma hujjat*”;

*“**Soliq maslahatchilari reyestri** — soliq maslahatchilarining faoliyat yuritish huquqiga ega bo'lgan shaxslar to'g'risidagi ma'lumotlarni o'zida mujassam etgan, Soliq maslahatchilari palatasi tomonidan yuritiladigan elektron ma'lumotlar bazasi*”;

*“**Soliq maslahati xizmatlari bozori** — soliq maslahatchilari tomonidan ko'rsatiladigan xizmatlar, ularning sifati, narxi va raqobat darajasini belgilovchi hamda shakllantiruvchi munosabatlar tizimi*”;

*“**Soliq maslahatchisining kasbiy kompetensiyasi** — soliq maslahatchisining o'z faoliyatini professional darajada amalga oshirish uchun zarur bo'lgan nazariy bilimlar, amaliy ko'nikmalar, shaxsiy fazilatlar va kasbiy tajriba majmui*”;

*“**Soliq maslahatining milliy standartlari** — soliq maslahati sohasidagi faoliyatni tartibga soluvchi, xizmatlar sifatini ta'minlash va nazorat qilish uchun mo'ljallangan me'yoriy talablar tizimi*”.

## **II. Tadqiqot natijalari bo'yicha qonunchilik normalarini takomillashtirishga qaratilgan quyidagi taklif va xulosalar ishlab chiqildi:**

1. O'zbekiston Respublikasining Soliq kodeksi 60-moddasi va “Soliq maslahatiga oid faoliyat to'g'risida”gi Qonuni 3-moddasini quyidagi tushunchalar bilan to'ldirish taklif etiladi:

*“**Soliq maslahati** — bu muayyan vakolatga ega bo'lgan soliq maslahatchilari tashkilotining jismoniy va yuridik shaxslarga belgilangan tarif hamda shartnoma asosida soliq maslahatiga oid xizmatlar ko'rsatish faoliyati hisoblanadi*”;

*“**Soliq maslahatchisi** – bu qonunda belgilangan tartibda mijozga (ishonch bildiruvchiga) soliqlar va yig'implarni hisoblab chiqarish hamda to'lash, soliq hisobotini tayyorlash va taqdim etish, soliq imtiyozlarini qo'llashga doir tavsiyalar taqdim etish masalalari bo'yicha maslahat berish hamda soliqqa oid huquqiy munosabatlar bilan bog'liq bo'lgan boshqa xizmatlarni ko'rsatuvchi muayyan vakolatga ega bo'lgan shaxsdir*”;

*“**Renking** – soliq maslahatchilari tashkilotlarining faoliyatini tavsiflovchi muayyan ko'rsatkichlar bo'yicha guruhlariga ajratilgan soliq maslahatchilari tashkilotlarining tartibga solingan ro'yxatlarini shakllantirish*”.

2. O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi Qonuni 4-moddasini qo‘shimcha prinsiplar bilan to‘ldirgan holda quyidagicha yangi tahrirda bayon etish taklif etiladi:

**“4-modda. Soliq maslahatiga oid faoliyatning asosiy prinsiplari**

*Soliq maslahatiga oid faoliyatning asosiy prinsiplari qonuniylik, mustaqillik, kasbiy bilimga egalik, maxfiylik, kasbiy javobgarlik va professional xulq-atvordan iboratdir”.*

3. O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi Qonuni 4-moddasi qo‘shimcha prinsiplar bilan to‘ldirilganligi munosabati bilan quyidagi tahrirdagi yangi 8<sup>1</sup>- va 8<sup>2</sup>-moddalar bilan to‘ldirish taklif etiladi:

**“8<sup>1</sup>-modda. Kasbiy javobgarlik prinsipi**

*Soliq maslahatchisi o‘zi tomonidan ko‘rsatilayotgan soliqqa oid maslahat xizmatining sifati va oqibati uchun javobgardir”.*

**“8<sup>2</sup>-modda. Professional xulq-atvor prinsipi**

*Soliq maslahatchisi o‘zining professional kasbiy faoliyati davomida soliq maslahatchisi kasbining nufuziga putur yetkazadigan har qanday xatti-harakat va odatlardan yiroq yurmog‘i lozim. Shuningdek, soliq maslahatchisi bevosita mehnat faoliyati va shaxsiy hayotida ham o‘zining namunali va go‘zal xulq-atvori bilan barchaga o‘rnak bo‘lishi shart”.*

4. O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi qonuniga yangi tahrirdagi 10<sup>1</sup>-moddasini kiritish va quyidagicha bayon etish taklif etiladi:

**“10<sup>1</sup>-modda. Soliq maslahati faoliyati sohasidagi davlat siyosatining asosiy yo‘nalishlari**

*Soliq maslahati faoliyati sohasidagi davlat siyosatining asosiy yo‘nalishlari quyidagilardan iborat:*

*soliq maslahati faoliyatini va soliq maslahati xizmatlari bozoridagi halol raqobatni ilg‘or xalqaro amaliyot asosida rivojlantirish uchun shart-sharoitlar yaratish;*

*soliq maslahatining o‘rnini, ahamiyatini va ko‘rsatilayotgan soliq maslahati xizmatlarining sifati uchun soliq maslahati tashkilotlarining javobgarligini oshirish;*

*soliq maslahatchilarini kasbga tayyorlash va ularning malakasini oshirish tizimini takomillashtirish;*

*soliq maslahatchilari tashkilotlarining ishi sifatini tashqi nazorat qilish tizimini shakllantirish;*

*yoshlarni soliq maslahatchisi kasbiga jalb etish va kasbga oid soliq maslahatchilari jamoat birlashmalarining tegishli oliy ta‘lim tashkilotlari bilan faol hamkorlik qilishini ta‘minlash”.*

5. O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi Qonuni 12-moddasi 2-qismini quyidagi funksiyalar bilan to‘ldirish taklif etiladi:

*“Soliq maslahatchi” ilmiy jurnalini yuritadi;*

*Soliq maslahatchilari tashkilotlari va soliq maslahatchilarining Soliq maslahatchilari palatasi bilan elektron tarzda hamkorlik qilish uchun mo'ljallangan "e-soliqmaslahatchi.uz" elektron platformasining axborot tizimi takomillashtirilishini va soliq maslahati faoliyati sohasidagi qonunchilik talablariga soliq maslahatchilari tashkilotlari tomonidan rioya etilayotganligi yuzasidan mazkur dasturiy majmua orqali masofaviy monitoring amalga oshirilishini ta'minlaydi;*

*Soliq maslahatchilari tashkilotlari va soliq maslahatchilari tomonidan "Soliq maslahatchilarining etika kodeksi"ga rioya etilishining tizimli monitoringi tashkil etilishini ta'minlaydi;*

*Renking o'tkazishning yagona tartibini belgilaydi;*

*Renking o'tkazilishini tashkil etadi va har yili 1-choragining so'ngida uning natijalarini o'z rasmiy veb-saytlarida e'lon qiladi;*

*Soliq maslahatchilari tashkilotlari va soliq maslahatchilarining faoliyatini markazlashtirilgan holda muvofiqlashtirib borish;*

*Soliq maslahatchilari faoliyati to'g'risidagi statistik ma'lumotlarni to'plash va o'rganish, soliq maslahatchilarining ijobiy ish tajribasini ommalashtirish, Soliq maslahatchilari tashkilotlariga uslubiy yordam ko'rsatish;"*

6. O'zbekiston Respublikasining "Soliq maslahatiga oid faoliyat to'g'risida"gi Qonuniga yangi tahrirdagi 16<sup>1</sup>-moddasini kiritish va quyidagicha bayon etish taklif etiladi:

**"16<sup>1</sup>-modda. Soliq maslahatchisi maqomiga ega bo'lish**

*Soliq maslahatchisi maqomiga talabgor shaxs (bundan buyon matnda talabgor deb yuritiladi) litsenziya olish uchun soliq maslahatchilari tashkilotida kamida uch oy muddat stajirovka o'tashi kerak hamda malaka imtihonini topshirishi shart.*

*Malaka imtihonini topshira olmagan talabgor uni takroran topshirishga kamida olti oydan keyin qo'yiladi.*

*Malaka imtihonini muvaffaqiyatli topshirgan talabgor litsenziya olish uchun Soliq maslahatchilari palatasiga uch oy ichida murojaat qilishi kerak. Bu muddatni o'tkazib yuborgan talabgor litsenziya olish uchun Soliq maslahatchilari palatasiga malaka imtihonini topshirgandan keyingina murojaat qilishi mumkin.*

*Soliq maslahatchisi faoliyatini litsenziyalash tartibi O'zbekiston Respublikasi Vazirlar Mahkamasi tomonidan belgilanadi.*

*Talabgorga soliq maslahatchisi guvohnomasi soliq maslahatchilari palatasi tomonidan besh ish kuni ichida beriladi.*

*Talabgor soliq maslahatchisi guvohnomasi berilgan kundan e'tiboran soliq maslahatchisi maqomini oladi. Soliq maslahatchilari palatasi tomonidan bu haqda uch kunlik muddatda xabardor qilinadi. Shunday xabarnoma olingan paytdan e'tiboran soliq maslahatchisining Soliq maslahatchilari palatasiga majburiy a'zoliqi qayd etiladi".*

7. O'zbekiston Respublikasining "Soliq maslahatiga oid faoliyat to'g'risida"gi Qonuniga yangi tahrirdagi 17<sup>1</sup>-moddasini kiritish va quyidagicha bayon etish taklif etiladi:

**"17<sup>1</sup>-modda. Soliq maslahatchisining stajyori**

*Kamida uch yillik ish stajiga ega bo'lgan soliq maslahatchisi stajyorga ega bo'lishga haqli.*

*Oliy iqtisodiy yoki yuridik ma'lumotga ega bo'lgan shaxs soliq maslahatchisining stajyori bo'lishi mumkin.*

*Belgilangan tartibda muomalaga layoqatsiz yoki muomala layoqati cheklangan deb topilgan, shuningdek, sudlanganlik holati tugallanmagan yoki sudlanganligi olib tashlanmagan shaxs soliq maslahatchisining stajyori bo'lishi mumkin emas.*

*Stajirovka soliq maslahatchilari tashkilotida o'taladi. Soliq maslahatchisining stajyori o'z faoliyatini malakali soliq maslahatchisi rahbarligida, uning alohida topshiriqlarini bajargan holda amalga oshiradi. Stajyor soliq maslahatchiligi faoliyati bilan mustaqil ravishda shug'ullanishga haqli emas.*

*Soliq maslahatchisi stajyorining mehnat sharoitlari qonunchilikda belgilangan tartibda tuziladigan mehnat shartnomasi bilan belgilanadi.*

*Soliq maslahatchisi stajyorining faoliyatini tashkil etish tartibi O'zbekiston Soliq maslahatchilari palatasi tomonidan belgilanib, Vazirlar Mahkamasi tomonidan tasdiqlanadi”.*

8. O'zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to'g'risida”gi Qonuni 18-moddasiga quyidagicha qo'shimcha band kiritgan holda to'ldirish taklif etiladi:

*“Davlat hokimiyati va boshqaruvi organlarining mansabdor shaxslari, shuningdek qonunchilikka muvofiq tadbirkorlik faoliyati bilan shug'ullanishi taqiqlanadigan boshqa shaxslar soliq maslahatchilari tashkilotining muassislari bo'lishi mumkin emas;*

*Soliq maslahatchilari tashkilotiga faqat o'zi uchun mazkur soliq maslahatchilari tashkiloti asosiy ish joyi bo'lgan soliq maslahatchisi rahbar bo'lishi kerak;*

*Soliq maslahatchilari tashkilotining filiali tashkil etilganda filial rahbari soliq maslahatchisi bo'lishi kerak”.*

9. O'zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to'g'risida”gi Qonuni 20-moddasiga quyidagicha qo'shimcha band kiritgan holda to'ldirish taklif etiladi:

*“Ushbu Qonun, soliq maslahatining milliy standartlari va “Soliq maslahatchisining kasb etikasi qoidalari” talablariga rioya etishi;*

*Soliq maslahati faoliyatini faqatgina soliq maslahatchisi va soliq maslahatchilari tashkiloti javobgarligining sug'urta polisi mavjud bo'lgan taqdirda amalga oshirishi;*

*Soliq maslahati xizmatlari buyurtmachisining talabiga ko'ra soliq maslahatchisining sertifikat (litsenziya)ini, soliq maslahatchilari tashkiloti javobgarligining sug'urta polisini ko'rsatishi;*

*Soliq maslahatchilari palatasining so'roviga asosan soliq maslahatchilari va soliq maslahatchilari tashkilotlarining renkingini o'tkazish uchun axborot hamda o'z faoliyati yuzasidan hisobotlarni majburiy taqdim etishi;”*

10. O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi qonuniga yangi tahrirdagi 23<sup>1</sup>-moddasini kiritish va quyidagicha bayon etish taklif etiladi:

**“23<sup>1</sup>-modda. Bila turib soxta tuzilgan soliq maslahatiga oid xulosa**

*Soliq maslahatiga oid faoliyatni o‘tkazmasdan yoxud soliq maslahatiga oid xizmatlarning natijalariga ko‘ra tuzilgan, biroq soliq maslahatiga oid faoliyat davomida soliq maslahatchisi (soliq maslahatchilari tashkiloti) tomonidan olingan va o‘rganilgan hujjatlari mazmuniga muvofiq bo‘lmagan soliq maslahatiga oid xulosasi bila turib soxta tuzilgan deb hisoblanadi.*

*Soliq maslahatiga oid xulosa sudning qonuniy kuchga kirgan qaroriga ko‘ra, bila turib soxta tuzilgan deb topiladi.*

*Bila turib soliq maslahatiga oid soxta xulosasini tuzish soliq maslahatchilari tashkilotini Soliq maslahatchilari tashkilotlarining reyestridan chiqarishga, soliq maslahatchilari tashkiloti rahbari sertifikatining va soliq maslahati xizmatini ko‘rsatish davomida ishtirok etgan soliq maslahatchilari sertifikatlarining amal qilishini tugatishga, shuningdek aybdor shaxslarni qonunda belgilangan tartibda javobgarlikka tortishga sabab bo‘ladi”.*

11. O‘zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to‘g‘risida”gi qonuniga o‘zida 13<sup>1</sup>-13<sup>4</sup>-moddalarni qamrab olgan yangi tahrirdagi “Soliq maslahatchilari tashkilotlarining reyestrini va soliq maslahatchilari reyestrini yuritish” deb nomlangan 31-bobini kiritish va quyidagicha bayon etish taklif etiladi:

**“13<sup>1</sup>-modda. Soliq maslahatchilari tashkilotlarining reyestri**

*Soliq maslahatchilari palatasi Soliq maslahatchilari tashkilotlarining reyestrini elektron shaklda yuritadi va unda quyidagilar ko‘rsatiladi:*

*Soliq maslahatchilari tashkilotining nomi va joylashgan yeri (pochta manzili);*

*Soliq maslahatchilari tashkilotining telefon raqami;*

*Soliq maslahatchilari tashkilotining elektron manzili va rasmiy veb-sayti (mavjud bo‘lgan taqdirda);*

*Soliq maslahatchilari tashkilotining identifikatsiya raqami;*

*Soliq maslahatchilari tashkiloti rahbarining va soliq maslahatchilarining familiyasi, ismi, otasining ismi, ular sertifikatlarining raqami va olingan sanasi;*

*Soliq maslahatchilari tashkiloti Soliq maslahatchilari tashkilotlarining reyestriga kiritilgan sana;*

*Soliq maslahatchilari tashkilotlarining reyestridan chiqarilish asoslari va sanasi.*

*Soliq maslahatchilari tashkilotlarining reyestridagi mavjud axborot tanishib chiqish uchun ochiqdir”.*

**“13<sup>2</sup>-modda. Soliq maslahatchilari tashkilotini Soliq maslahatchilari tashkilotlarining reyestriga kiritish**

*Belgilangan tartibda ro‘yxatga olingan Soliq maslahatchilari tashkiloti ma‘lumotlarni Soliq maslahatchilari tashkilotlarining reyestriga kiritish uchun Soliq maslahatchilari palatasiga ma‘lumotnomani va soliq maslahatchilari mehnat daftarchalarining ko‘chirma nusxalarini pochta orqali yoki elektron shaklda*

yuboradi. Ma'lumotnomada Soliq maslahatchilari tashkilotining nomi, pochta va elektron manzili, veb-sayti, telefon aloqa raqami, soliq to'lovchining identifikatsiya raqami ko'rsatiladi.

Soliq maslahatchilari palatasi Soliq maslahatchilari tashkiloti tomonidan taqdim etilgan ma'lumotlarni ko'rib chiqqanidan keyin besh ish kuni ichida Soliq maslahatchilari tashkilotini Soliq maslahatchilari tashkilotining reyestriga kiritishni amalga oshiradi.

Soliq maslahatchilari palatasi Soliq maslahatchilari tashkiloti to'g'risidagi ma'lumotni quyidagi hollarda Soliq maslahatchilari tashkilotlarining reyestriga kiritmaydi:

Soliq maslahatchilari tashkiloti tomonidan noto'g'ri ma'lumotlar taqdim etilganda;

Soliq maslahatchilari tashkiloti ushbu qonun bilan belgilangan talablarga muvofiq bo'lmaganida”.

### **“13<sup>3</sup>-modda. Soliq maslahatchilari tashkilotini Soliq maslahatchilari tashkilotlarining reyestridan chiqarish**

Soliq maslahatchilari tashkiloti quyidagi hollarda Soliq maslahatchilari tashkilotlarining reyestridan chiqariladi:

ushbu qonun bilan belgilangan talablarga nomuvofiqlik aniqlangan taqdirda;

Soliq maslahatchilari tashkiloti tugatilganda;

Soliq maslahatchilari faoliyati bilan bog'liq bo'lmagan boshqa faoliyat turlari amalga oshirilganda yoki faoliyat turi o'zgariganda;

Bila turib soliq maslahatchilari oid soxta xulosa tuzilganida;

Soliq maslahatchilari xizmatlari ko'rsatish chog'ida olingan maxfiy axborot oshkor qilinganida;

Soliq maslahatchilari faoliyatini amalga oshirishda Soliq maslahatchilari tashkiloti javobgarligining sug'urta polisi mavjud bo'lmaganida;

Soliq maslahatchilari tashkiloti tomonidan Soliq maslahatchilari palatasiga muntazam ravishda hisobotlar taqdim etilmaganida;

Soliq maslahatchilari tashkilotining Soliq maslahatchilari tashkilotlari reyestridan chiqarilganligi to'g'risidagi ma'lumotlar ommaviy axborot vositalarida e'lon qilinishi, shuningdek Soliq maslahatchilari palatasining rasmiy veb-saytida joylashtirilishi lozim”.

### **“13<sup>4</sup>-modda. Soliq maslahatchilari reyestri**

Soliq maslahatchilari palatasi soliq maslahatchilari reyestrini yuritadi va unda quyidagilar ko'rsatiladi:

Soliq maslahatchilariining familiyasi, ismi, otasining ismi;

Jismoniy shaxsning shaxsiy identifikatsiya raqami;

Soliq maslahatchilariining ish joyi;

Sertifikatning raqami, berilgan sanasi;

Sertifikat olgan shaxsning familiyasi, ismi va imzosi, shuningdek, sertifikat olingan sana va uning amal qilish muddati;

Soliq maslahatchilariining har yilgi malaka oshirish kurslaridan o'tganligi to'g'risidagi ma'lumotlar.

*Soliq maslahatchilari palatasining rasmiy veb-saytiga quyidagi ma'lumotlar ochiq tanishib chiqishlik uchun joylashtiriladi:*

*Soliq maslahatchisining familiyasi, ismi, otasining ismi;*

*Sertifikatning raqami, berilgan sanasi;*

*Sertifikatning amal qilish muddati;*

*Soliq maslahatchilarining malakasini oshirish to'g'risidagi ma'lumotlar (yil yakunlariga ko'ra);*

*Sertifikatning amal qilishini tugatish va uning dublikatini berish to'g'risidagi ma'lumotlar”.*

12. O'zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to'g'risida”gi Qonuniga soliq maslahatchilarining **majburiy sug'urtasi to'g'risidagi normalarni kiritish, ushbu sug'urta turining asosiy shartlari, tartibi va javobgarlik** chegaralarini belgilab berish taklif etiladi.

13. O'zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to'g'risida”gi Qonuniga **xalqaro soliq maslahatchilari faoliyati bilan bog'liq normalarni** kiritish taklif etiladi. Bu investitsiya muhitini yaxshilash, xorijiy investorlarga sifatli soliq maslahatlari taqdim etish va mamlakatda xalqaro standartlarga mos soliq maslahati xizmatlarini rivojlantirishga xizmat qiladi.

14. O'zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to'g'risida”gi Qonunida soliq maslahatchilari Palatasining elektron platforma orqali masofaviy monitoring o'tkazish vakolatlarini kengaytirish, shu jumladan **“e-soliqmaslahatchi.uz”** axborot tizimining huquqiy maqomini mustahkamlash taklif etiladi.

15. O'zbekiston Respublikasining “Soliq maslahatiga oid faoliyat to'g'risida”gi Qonunida soliq maslahatchilari tomonidan **masofaviy xizmat ko'rsatish tartibini belgilash, elektron shartnomalar tuzish, raqamli imzodan foydalanish va virtual xizmatlar ko'rsatish** imkoniyatlarini kengaytirishga qaratilgan yangi normalarni kiritish taklif etildi.

16. Soliq maslahatchilarining **mintaqaviy palatalarini tashkil etish**, hududlarda soliq maslahati xizmatlarining qamrovini kengaytirish va mahalliy darajada soliq maslahatchilari faoliyatini muvofiqlashtirish mexanizmlarini qonunchilikda mustahkamlash taklif etildi.

17. Soliq maslahati sohasida milliy standartlar tizimini takomillashtirish maqsadida **“Soliq maslahatchilarining kasbiy kompetensiyalari standarti”** va **“Soliq maslahati xizmatlari sifati standarti”**ni ishlab chiqish va qonunchilik darajasida tasdiqlash taklif etiladi.

### **III. Huquqni qo'llash amaliyotini takomillashtirish bo'yicha taklif va tavsiyalar:**

1. Kasb etikasining umumiy qoidalari, soliq maslahatchilari faoliyatiga oid asosiy prinsiplar, soliq maslahatchisining kasbiy nufuzi va shaxsiy qadr-qimmatini asrashga doir talablar, soliq maslahatchilarining shaxsiy va mehnat faoliyatidagi o'zaro munosabatlari, soliq maslahatchisining mijoz (ishonch bildiruvchi) bilan o'zaro munosabatlariga oid asosiy qoidalar, soliq maslahati faoliyatining asosiy

tamoyillari buzilishiga olib kelishi mumkin bo'lgan manfaatlar to'qnashuvi yuzaga kelishi aniqlanganda uning oldini olish choralari, soliq maslahatchisining huquqni muhofaza qiluvchi organlar, sudlar, boshqa davlat va jamoat tashkilotlari bilan munosabatlarini tartibga soluvchi normalar va boshqa qoidalarni o'zida mujassam etgan "Soliq maslahatchisining kasb etikasi qoidalari"ni ishlab chiqish tavsiya etiladi.

2. Singapur, Niderlandiya, Estoniya, Xorvatiya, Gretsiya va Portugaliya kabi davlatlarning ijobiy tajribasidan foydalangan holda, Soliq maslahatchilari tomonidan ko'rsatiladigan xizmatlardan foydalanish va ularning xulosasini belgilangan muddatlarda olish, soliq maslahatchilarini tezda qidirib topish, ularning maxsus bilim darajasini aniqlash va ishga jalb qilishni qisqa vaqtlarda amalga oshirish, soliq maslahatchilari va soliq maslahatchilari tashkilotlari to'g'risidagi ma'lumotlarni to'plash, ularga ishlov berish jarayonlarini kompleks avtomatlashtirish hamda Soliq maslahatchilari palatasi bilan soliq maslahatchilari va soliq maslahatchilari tashkilotlarining barcha turdagi hamkorliklarini ta'minlash uchun mo'ljallangan "e-soliqmaslahatchi.uz" yagona axborot tizimini joriy etish taklif etildi.

3. Xorvatiya, AQSh, Buyuk Britaniya, Avstraliya, Hindiston, Singapur tajribasi asosida "e-soliqmaslahatchi.uz" elektron platformasi negizida muntazam ravishda soliq maslahatchilarining malakasini oshirish uchun onlayn ta'lim platformasini yaratish zarur, degan to'xtamga kelindi.

4. Niderlandiya, AQSh, Buyuk Britaniya, Avstraliya va Kanada kabi rivojlangan davlatlarning tajribasidan kelib chiqqan holda soliq maslahatchilarining faoliyatini baholash uchun mijozlarning fikrini o'rganish tizimini yaratish zarur, degan to'xtamga kelindi.

5. Sloveniya, Portugaliya va Belarus davlatlarining ijobiy tajribalaridan kelib chiqqan holda Soliq maslahatchilari palatasi huzurida "Soliq maslahatchi" ilmiy-ommabop jurnalini elektron tarzda yuritish va unda soliq qonunchiligidagi asosiy o'zgarishlar va yangiliklar, soliq hisobotlarini to'g'ri to'ldirish bo'yicha maslahatlar, soliqlarni optimallashtirish usullari, tez-tez so'raladigan savollar va javoblar, soliq maslahatchilari va soliq maslahatchilari tashkilotlari tomonidan erishilgan ijobiy natijalar, yutuqlar hamda sud amaliyotidan qiziqarli misollarni e'lon qilib borish taklif etildi.

6. Germaniya, AQSh, Buyuk Britaniya va Yaponiya davlatlarining ijobiy tajribasidan foydalangan holda soliq maslahatchilarini turli sohalar bo'yicha ixtisoslashtirish zarur, degan to'xtamga kelindi. Bunda maslahatchilar o'z sohalarida chuqur bilim va tajribaga ega bo'lgan holda mijozlarga o'z sohalariga oid aniq va sifatli maslahatlar berish imkoniyatiga ega bo'lishadi.

7. Rivojlangan davlatlarning ijobiy tajribasidan foydalangan holda soliq maslahatchilari palatasi tomonidan soliq maslahatchilari va soliq maslahatchilari tashkilotlari renkingi o'tkazilishining yagona tartibini belgilash taklif etiladi.

8. Soliq maslahatchilarining **yagona kasbiy etika kodeksini ishlab chiqish va joriy etish** taklif etildi. Ushbu kodeks soliq maslahatchilarining kasbiy faoliyatida rioya etadigan axloqiy normalar, soliq maslahatchisining mijoz bilan

o‘zaro munosabatlari, manfaatlar to‘qnashuvining oldini olish va soliq maslahatchilarining kasbiy nufuzini oshirishga xizmat qiladigan talablarni o‘zida mujassam etadi.

9. Soliq maslahatchilari xizmatining sifatini oshirishga qaratilgan **KPI (Key Performance Indicators)** ko‘rsatkichlari tizimini ishlab chiqish va joriy etish taklif etiladi. Bu tizim yordamida soliq maslahatchilari faoliyatini ob‘ektiv baholash, mijozlar mamnuniyatini o‘lchash va xizmat sifatini tizimli monitoring qilish imkoni yaratiladi.

10. Davlat soliq xizmati organlari va soliq maslahatchilari o‘rtasida **axborot almashish va hamkorlik qilish tartibini belgilovchi normativ hujjatni** qabul qilish, bu orqali soliq to‘lovchilar huquqlarini himoya qilish va soliq nizolarini sudgacha hal etish amaliyotini takomillashtirish taklif etiladi.

**SCIENTIFIC COUNCIL No DSc.07/30.12.2019.Yu.22.02 FOR AWARDING  
SCIENTIFIC DEGREES AT TASHKENT STATE UNIVERSITY OF LAW**

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**TASHKENT STATE UNIVERSITY OF LAW**

**YULDOSHBEKOV AVAZBEK ALISHER UGLI**

**IMPROVING THE ORGANIZATIONAL AND LEGAL BASIS OF THE  
INSTITUTE OF TAX CONSULTING**

12.00.02. – Constitutional Law. Administrative Law.  
Finance and customs Law

**ABSTRACT**  
**of doctoral (Doctor of Philosophy) dissertation on legal sciences**

**Tashkent – 2025**

**The theme of the doctoral dissertation (PhD) was registered at the Supreme Attestation Commission under Ministry of Higher Education, Science and Innovations of the Republic of Uzbekistan number B2023.4.PhD/Yu1229.**

The dissertation is prepared at Tashkent State University of Law.

The abstract of the dissertation is posted in three languages (Uzbek, English, Russian (summary)) on the website of the Scientific Council (<https://tsul.uz/uz/fan/avtoreferatlar>) and Information educational portal «ZiyoNET» ([www.ziyo.net](http://www.ziyo.net)).

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The defense of the dissertation will be held on April 12, 2025 at 14:00 at the Session of the Scientific Council DSc.07/30.12.2019.Yu.22.02 at Tashkent State University of Law (Address: 100047, Sayilgokh street, 35. Tashkent city. Phone: (998971) 233-66-36; Fax: (998971) 233-37-48; e-mail:info@tsul.uz).

The doctoral dissertation (PhD) is available at the Information Resource Center of Tashkent State University of Law (registered under № 1362.), (Address 100047, Amir Temur Street, 13. Tashkent city. Phone:(998971) 233-66-36).

The abstract of the dissertation is distributed on April 1, 2025.

(Registry protocol № 21 of April 1, 2025).

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## INTRODUCTION (abstract of PhD thesis)

**Relevance and necessity of the dissertation theme.** In the world, tax revenues are the main source of budget revenues for the full implementation of certain functions. According to the data from the Heritage Foundation International Research Institute for 2023, Uzbekistan's economic freedom indicator was 55.9 points, ranking 103rd in the 2023 index for the freest economy. This indicator is 0.8 points higher compared to 2022, and Uzbekistan ranks 23rd among 39 countries in the Asia-Pacific region. According to the Economic Freedom Index, Kazakhstan ranked 71st, Kyrgyzstan 115th, Tajikistan 146th, Turkmenistan 161st, Estonia 6th, Lithuania 20th, Georgia 21st, Latvia 17th, Armenia 50th, the Russian Federation 125th, Moldova 96th, the Republic of Belarus 145th, and Azerbaijan 35th. These indicators, in turn, indicate the need to pay special attention to ensuring budget discipline and further improving legislation in the field of tax audits through the use of modern tax control tools in the country.

In the world, economically developed countries have an average statistical coefficient of 11 tax consultants for 10 tax service employees working in the country, and in Australia, for every 18 million people, there are 18,000 tax service employees and 21,000 tax consultants. These indicators testify to the high level of attention paid to the institution of tax consulting in foreign countries. The development of the tax consulting institution will serve not only to improve tax legislation, but also to further increase the overall investment attractiveness of the country.

A total of 204 tax consultants and 74 tax consultant organizations (hereinafter - TCOs) are registered in the country, of which only 29 TCOs are organizations that have the right to give an opinion on the voluntary liquidation of a legal entity. Meantime, if we compare it proportionally with the enterprises and organizations operating in our country, there are only 204 tax consultants for a total of 48,5024 enterprises and organizations. This means that on average, there are 2,377 enterprises per tax consultant, which is a very high ratio. The necessity for the institution of tax consulting in recent years can be explained by changes in tax legislation and the adoption of new legislative acts in the sphere of taxes and fees, as well as development trends in this system.

This dissertation will to a certain extent serve the implementation of the tasks set out the Constitution of the Republic of Uzbekistan, the Tax Code of the Republic of Uzbekistan (2019), Law "On State Tax Service" (1997), "On Tax Consulting Activities" (2022), the Resolution of the President of the Republic of Uzbekistan "On measures for the further development of the tax consulting sphere" on September 30, 2020, No. RP-4846, Decree of the President of the Republic of Uzbekistan "On the concept for improving tax policy of the Republic of Uzbekistan" on June 29, 2018, No. DP-5468, "On measures for further improvement of the tax policy of the Republic of Uzbekistan" on September 26, 2019, No. DP-5837, "On measures to create more favorable conditions for business entities in fulfilling tax obligations" on September 7, 2021, No. DP-6307, "On measures to create favorable conditions for business during the period of tax administration reform" on June 28, 2022, No. DP-162, the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On measures for further

improvement of the activities of state tax service bodies” on April 17, 2019, No. 320 and other ruleative legal acts related to the research topic.

**Correspondence of the research to the priority areas of development of science and technology of the republic.** This research corresponds to the priority direction of the republic’s science and technology development I. “Formation of a system of innovative ideas and ways to implement them in the social, legal, economic, cultural, spiritual and educational development of an information society and a democratic state”.

**The degree to which the problem has been studied.** Among the legal scholars of our country, E.T. Khodzhiev, O.M. Makhkamov, L.B. Khvan, A.A. Li, Y.S. Kanyazov, I.A. Ergashev, B.B. Sirozhov, I.K. Turaboev, B.A. Normatov, economist O.S. Yakubov and others have researched to a certain extent some aspects of tax law and the organizational and legal aspects of the tax consulting institute<sup>1</sup>.

In the CIS countries, research on the organizational and legal basis of the tax consulting institute was conducted by such scholars as N.A.Urman, A.P.Posadsky, T.N.Gushina, L.A.Mazurina, D.A.Artemenko, D.G.Chernik, L.S.Kyrina, S.V.Barulin, A.A.Orlova, M.V.Yelesina, A.K.Kobilyansky, T.A.Demysheva, N.N.Bashkirova, Y.B.Sugrobova, G.V.Shevina, Y.K.Mugdasingimova, N.V.Timoshkova<sup>2</sup>.

Doctrinal aspects of the organizational and legal basis of the tax consulting institute in foreign countries have been widely researched by L.E. Greiner, R.N. Antony, J. Braithwaite, K.B. Clyde, B.K. Spielker, R. Murphy, J. Frocknall-Hughes, M.J. Greitz, J. Friedman, P. Piston, R.K. Larsen, H. Schmidt, and others<sup>3</sup>.

Nevertheless, the issues of improving the organizational and legal basis of the tax consulting institute have not been researched as a separate, holistic object of research.

**The relatedness of the research to the research plans of the scientific organization or educational institution where the dissertation was completed.** The theme of the dissertation is included in the research work plan of the Tashkent State University of Law and was carried out within the basis of the priority areas of scientific research “Development of Tax Legislation” and “Issues of improving guarantees and legal protection of the rights of business entities”.

**The aim of the research** is to put forward relevant recommendations and proposals aimed at improving the organizational and legal basis of the tax consulting institute in Uzbekistan.

**The research objectives are to:**

scientifically and theoretically analyze of the legal nature of the concept of tax consulting and the concepts that make up its legal content;

analyze the content of scientific concepts and doctrinal approaches to the institute of tax consulting;

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<sup>1</sup> Mazkur olimlar asarlarining to‘liq ro‘yxati dissertatsiyaning foydalanilgan adabiyotlar ro‘yxatida berilgan.

<sup>2</sup> Mazkur olimlar asarlarining to‘liq ro‘yxati dissertatsiyaning foydalanilgan adabiyotlar ro‘yxatida berilgan.

<sup>3</sup> Mazkur olimlar asarlarining to‘liq ro‘yxati dissertatsiyaning foydalanilgan adabiyotlar ro‘yxatida berilgan.

improve the activities of the chamber of tax consultants in the implementation of tax consulting;

develop the modern legal mechanisms for tax consulting;

develop the priority areas for improving the legal culture of taxpayers with the assistance of tax consultants in the field of ensuring tax discipline in Uzbekistan;

implement the digital technologies in the implementation of tax consulting and legal assessment of its prospects;

study doctrinal approaches and international experience in improving the organizational and legal framework of the tax consulting institute.

**The object of the research** is the social relations associated with the improvement of the organizational and legal basis of the tax consulting institute in Uzbekistan.

**The subject of the research** is normative legal acts regulating relations related to the improvement of the organizational and legal basis of the tax consulting institute in Uzbekistan, law enforcement practice, legislation and practice of foreign countries, as well as conceptual approaches, scientific and theoretical views and legal categories existing in “Tax Law”, “Constitutional Law” and “Administrative Law”.

**Research methods.** Methods such as scientific knowledge as systemic and functional analysis, historicity, logic, comparative legal analysis, statistical, sociological surveys, inductive and deductive analysis were used in the research.

**Scientific novelty of the research** is as follows:

it is justified that the law enforcement and regulatory bodies and their officials are not entitled to restrict the rights and actions of tax consultants as a representative of the client (principal);

it is justified that considering cases related to taxation and appealing tax offenses, acts of tax authorities, actions and (or) inaction of their officials, courts, law enforcement and regulatory bodies are granted the right to use computer equipment and communication facilities, audio and video recording devices;

it is justified that the necessity of establishing and complying with the rules of internal quality control of the work of tax consultants, as well as the establishment of requirements for the organization of internal quality control of the work of tax consultants by national standards of tax consulting;

it is justified that tax consultant is liable to the organization of tax consultants in accordance with the legislation for damage caused as a result of poor-quality performance of work, disclosure of commercial secrets, and other actions that led to losses for the organization of tax consultants.

**Practical results of the research** include the following:

the proposal that has been developed to legislatively define the main directions of the state policy of the Republic of Uzbekistan in the sphere of tax consulting activities;

the proposal that in order to theoretically and methodologically understand the legal nature and content of the institute of tax consulting, to prevent various interpretations of terms, the author’s definition of the concepts of “consultation”,

“tax consulting”, “tax consultant” and “institute of tax consulting” for scientific and practical application;

the proposal that the Law of the Republic of Uzbekistan “On Tax Consulting Activities” to establish liability for a knowingly false conclusion on tax consulting is substantiated;

the proposal that to make an addition to Article 60 of the Code of the Republic of Uzbekistan on Administrative Proceedings, providing for the possibility of tax consultants being contractual (voluntary) representatives;

the proposal that the need to develop a “Rules of Professional Ethics of a Tax Consultant” which includes general rules of professional ethics, basic principles of the activities of tax consultants, requirements for the protection of the professional reputation and personal dignity of a tax consultant, norms regulating the relationship between tax consultants in their personal and professional activities, and other rules, is scientifically substantiated.

**The reliability of research results.** The reliability of the research results is explained by the fact that the methods used in the research work, the theoretical information used within its basis was obtained from official sources, foreign experience and national legislation were mutually analyzed, conclusions, proposals and recommendations were implemented in practice, the results of scientific research were published in foreign and national publications, the proposals and conclusions made were used in the lawmaking of the relevant state bodies.

**The scientific and practical significance of the research results.** The scientific significance of the research results lies in the fact that the scientific and theoretical conclusions, proposals, and recommendations contained in it will serve the development of the theoretical basis of the institute of tax consulting, the improvement of legislation related to the institute of tax consulting, the improvement of national legislation and the scientific and theoretical enrichment of the disciplines “Administrative Law”, “Financial Law”, “Tax Law” as well as the use of the research results in conducting new scientific research in the sphere of jurisprudence and psychology.

The practical significance of the research results serves to improve legislative activity, in particular, the process of preparing normative legal acts, making amendments and additions to them, as well as law enforcement practice.

**The implementation of the research results.** Based on the scientific results obtained on improving the organizational and legal basis of the tax consulting institute in Uzbekistan:

the proposal that courts, law enforcement and regulatory bodies and their officials are not entitled to restrict the rights and actions of tax consultants as representatives of the client (principal) has been submitted in the development of part 8 of Article 15 of the Law of the Republic of Uzbekistan “On Tax Consulting Activities” on August 4, 2022, No. LRU-787 (Reference of the Institute of Parliamentary Research under the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan on October 15, 2024, No. 3/08-201). The implementation of this proposal served to further strengthen the representative rights of tax consultants;

the proposal that on granting courts, law enforcement and regulatory bodies the right to use computer equipment and communication facilities, audio and video recording devices when considering cases related to taxation and appealing tax offenses, acts of tax authorities, actions and (or) inaction of their officials has been submitted in the development of paragraph 13 of the first part of Article 19 of the Law of the Republic of Uzbekistan “On Tax Consulting Activities” on August 4, 2022, No. LRU–787 (Reference of the Institute of Parliamentary Research under the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan on October 15, 2024, No. 3/08-201). The implementation of this proposal served to provide tax consultants with the right to use computer equipment and communication tools, audio and video recording devices in law enforcement and regulatory bodies;

the proposal that the mandatory establishment and observance of the rules for internal quality control of the work of tax consultants, as well as the establishment of requirements for the organization of internal quality control of the work of tax consultants by national standards of tax consulting has been submitted in the development of paragraph 10 of the first part of Article 20 of the Law of the Republic of Uzbekistan “On Tax Consulting Activities” on August 4, 2022, No. LRU–787 (Reference of the Institute of Parliamentary Research under the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan on October 15, 2024, No. 3/08-201). The implementation of this proposal served to establish the rules for internal quality control of the work of tax consultants based on national standards of tax consulting, as well as to establish requirements for the organization of internal quality control of the work of tax consultants;

the proposal that the tax consultant is liable to the organization of tax consultants in accordance with the legislation for damage caused as a result of poor-quality work performance, disclosure of commercial secrets, and other actions that led to losses for the organization of tax consultants has been submitted in the development of the second part of Article 31 of the Law of the Republic of Uzbekistan “On Tax Consulting Activities” on August 4, 2022 No. LRU–787. (Reference of the Institute of Parliamentary Research under the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan on October 15, 2024, No. 3/08-201). The implementation of this proposal served to establish in the law that a tax consultant is liable to the organization of tax consultants in accordance with the law for poor-quality performance of work and other actions;

These proposals will contribute to the unimpeded exercise of the rights of tax consultants in Uzbekistan, providing them with additional guarantees for the protection of the rights of their clients.

**Approbation of the research results.** The research results were discussed at 2 international and 3 republican scientific and practical conferences.

**Publication of the research results.** According to the results of this research, a total of 12 scientific works have been published on the topic of the dissertation, including 12 articles (including 2 foreign articles) in publications recommended by the Higher Attestation Commission for the publication of the main scientific results of the dissertation.

**The structure and volume of the dissertation.** The content of the dissertation consists of an introduction, 3 chapters covering 8 paragraphs, a conclusion, a list of references and appendices. The volume of the dissertation is 156 pages (excluding the list of references and appendices).

## **THE MAIN CONTENT OF THE DISSERTATION**

**The introductory part of the dissertation** covers the relevance and necessity of the research topic, its compliance with the main priorities of the development of science and technology in the Republic, the degree of study of the problem under study, the compliance of the dissertation topic with the research work of the higher education institution where the dissertation is being carried out, the purpose and objectives of the research, the object and subject, methods, scientific novelty and practical result of the research, the reliability of the research results, the scientific and practical significance of the research results, their implementation, approbation of the research results, publication of the results, the scope and structure of the dissertation.

Chapter One of the dissertation, titled “**Theoretical and Legal Foundations of the Tax Consulting Institute**”, analyzes the concept and legal nature of tax consulting, the analysis of scientific and theoretical approaches to the establishment of the tax consulting institute, and the theoretical and legal aspects of the analysis of the principles of tax consulting.

The author has developed an original definition of the terms “consultation”, “tax consultation” and “tax consultant” and the importance of regulating the field of tax consultation as an important element in the construction of a legal state and civil society based on a free market economy in the country was revealed and scientifically explained.

In the literature, we can see that three research streams have emerged regarding tax consulting: **empirical, experimental, and analytical**. Empirical studies focus on the impact of tax advisors on the level of tax compliance and the dual role of tax advisors as auditors. Experimental studies focus on the decision-making of tax advisors and clients. Analytical studies typically view the tax advisor not as a strategic player, but as a mechanism for resolving ambiguous tax issues. In contrast, our research falls within the aforementioned empirical research and is dedicated to highlighting the role and importance of tax advisors in tax policy.

Having studied the research works of scholars such as L.B. Khvan, A.A. Li, I.A. Ergashev, N.A. Urman, A.P. Posadsky, T.N. Gushina, L.A. Mazurina, D.A. Artemenko, D.G. Chernik, L.S. Kirina, S.V. Barulin, A.A. Orlova, M.V. Yelesina, L.E. Greyner, R.N. Antony, and J. Breytveyt regarding scientific and theoretical views and legal norms related to the tax consulting institute, the researcher has proposed the following original definition: “Tax consulting is the

activity of a tax consulting organization with specific authority to provide tax-related services to individuals and legal entities on the basis of established tariffs and contracts”.

In particular, if we look at the history of the emergence of tax consulting activities, it is known that initially in the United States, approximately half of the personal income tax declarations were completed by tax advisors (Blumental and Slemrod 1992, Erard 1993).

The main doctrines regarding the principles governing tax consulting activities were identified as “**Legality**”, “**Professional Ethics**”, “**Transparency and Accountability**” and “**Client Interest Priority**”.

Looking at the doctrines of tax law, many researchers point to the internal motivation of citizens to pay taxes as the main factor in ensuring tax discipline (Schwartz and Orleans 1967, Lewis 1982, Roth, Scholz and Witte 1989, Alm, McClelland and Schulze 1992, 1999, Pommerehne, Hart and Frey 1994, Frey 1997, 2003, Frey and Feld 2002, Feld and Tyran 2002).

The basic principles of tax consulting activities in assessing innovations in tax legislation and its innovative development in the tax field, as well as consultations on general issues, were studied by dividing them into two groups: permissive and prohibitive.

The dissertation scientifically proved the relevance and importance of the principles of legality, independence, professional knowledge, confidentiality, professional responsibility, and professional conduct as the basic principles of tax consulting activity.

Within the framework of the research work, a proposal was put forward to include the main directions of the state policy in the field of tax consulting activity in the Law “On Tax Consulting Activity”.

In a survey conducted by the researcher on the need to clarify the concepts of “tax consulting” and “tax consultant” in the Tax Code, through the answers given by the participants, 81% of whom answered “there is a need” and the remaining 17.6% answered “there is no need”, an attempt was made to justify the need to include the above two concepts in the Tax Code.

The second chapter of the dissertation, titled “**Organizational and Legal Aspects of the Establishment of Tax Consulting**”, analyzes the legal foundations of regulating tax consulting based on national standards, the legal issues of organizing tax consulting activities, and the issues related to the professional responsibility of tax consulting organizations and tax consultants.

In particular, national standards of tax consulting are considered the basic element of normative regulation of tax consulting activities in our country, and the requirements established in these standards are mandatory for all tax consultants, and it is noted that relations not regulated by national standards are regulated by legislation and contracts concluded between the parties.

In addition, the dissertation writer emphasizes that tax consulting services for representation in the pre-trial settlement of a tax dispute and in court in the interests of the client (trustor) are provided on a contractual basis.

Analyzing the national standards related to tax consulting, the researcher noted that their total number is 5, with the majority falling on 2012-2013.

The dissertation writer also studied and analyzed the positive experiences of developed countries such as the USA, Great Britain, Germany, Australia, and Japan, where tax consulting activities are regulated by national standards.

In particular, it is noted that Michael Lang, in his monograph “European Tax Practice Standards” analyzed the hierarchical system of national standards and studied them by dividing them into four groups: “**legal standards**”, “**professional ethics standards**” and “**service standards**”.

Analyzing the national legislative system that defines the social relations related to the organization and regulation of tax consulting, the researcher noted that there are a number of positive aspects to conducting a legislative analysis of tax consulting activities, in particular, it is emphasized that through analysis, shortcomings and gaps in tax consulting laws can be identified, which in turn allows for further improvement of the laws.

Having studied the positive experience of many developed countries such as the USA, Canada, Belarus, Germany, Azerbaijan, Great Britain, Malaysia, and Singapore, the dissertation writer proposed to record the status of a tax consultant in the main tax legislation in the form of a separate article or chapter.

In particular, according to the results of a survey conducted within the framework of the dissertation work, to the question “In your opinion, is there a need to introduce a new edition of the article “Acquisition of the status of a tax consultant” in the Law of the Republic of Uzbekistan “On Tax Consulting Activity?” 75.6% of respondents answered “there is a need”, while the remaining 24.4% expressed their position by saying “there is no need”.

At the same time, using the positive experience of countries such as the USA, Denmark, Italy, Belgium, and Slovakia, the dissertation writer developed a draft of the Professional Ethics Code of Tax Consultants of the Republic of Uzbekistan, and scientifically substantiated the need to introduce professional ethics codes into the activities of tax consultants.

In addition, according to the results of a survey conducted within the framework of the scientific work, to the question “In your opinion, is there a need to develop a Code of Ethics for tax consultants?” 70.1% of respondents answered “there is a need”, while the remaining 29.9% expressed their position with the answer “there is no need”.

Also, based on the survey and interviews conducted within the research, the dissertation writer proposed to introduce a system of mandatory insurance of tax consultants’ activities and to include in the Law of the Republic of Uzbekistan “On Tax Consulting Activity” the issue of liability for knowingly drawing up a false conclusion by a tax consultant.

The third chapter of the dissertation is titled “**Prospects for Improving Tax Consulting Activities**”. This chapter analyzes the legal mechanisms for improving the use of information and communication technologies in tax consulting activities, as well as issues of improving the regulatory framework for tax consulting activities and increasing its effectiveness.

In particular, in order to prevent various conflicts of interest and other negative situations that may arise in tax consulting activities, it is proposed to introduce an additional clause to Article 18 of the law, stipulating that officials of state authorities and administration, as well as other persons who are prohibited from engaging in entrepreneurial activities in accordance with the legislation, cannot be founders of tax consulting organizations, and to Article 18 of the law, clauses stipulating that only a tax consultant for whom this tax consulting organization is the main place of work can be the head of a tax consulting organization, and that the head of a branch of a tax consulting organization must be a tax consultant when a branch of a tax consulting organization is established.

Also, according to the results of a survey conducted within the framework of the dissertation, to the question “Are there obstacles to the use of computer equipment and communication tools, audio and video recording devices by tax consultants in courts, law enforcement, and regulatory bodies?” 43.3% of respondents expressed their opinions with the answers “there is almost no possibility of use”, 15.7% “partially available (in courts)”, 18.1% “partially available (in law enforcement agencies)” and the remaining 22.8% “there are no obstacles”.

Based on the results of the aforementioned survey, the dissertation writer proposed to grant the right to conduct tax consulting activities in law enforcement agencies and courts not only through a tax consulting organization, but also individually, in particular, in the above-mentioned decision of the Plenum of the Supreme Court, it is possible for tax consultants to represent in law enforcement agencies and criminal courts, and to firmly establish the rights of tax consultants to use computer equipment and communication tools, audio and video recording devices in courts, law enforcement, and regulatory bodies.

In addition, using the positive experience of Germany, the USA, Great Britain, and Japan, the researcher came to the conclusion that it is necessary to specialize tax consultants in various fields. In this case, consultants, having in-depth knowledge and experience in their fields, will be able to provide clients with specific and quality advice related to their fields.

Based on the experience of Croatia, the USA, Great Britain, Australia, India, and Singapore, it was decided that it is necessary to create an online educational platform for regular professional development of tax consultants on the basis of the “e-taxconsultant.uz” electronic platform.

Also, according to the results of a survey conducted within the framework of the research, to the question: “In your opinion, is there a need to publish a popular science journal “tax consultant”? 45.7% of respondents answered “there is a need”, 15.7% answered “there is no need” and the remaining 26% expressed their positions with the answers “it is necessary to conduct it electronically.”

Based on the results of the above survey and scientific research, the researcher, drawing on the positive experiences of Slovenia, Portugal, and Belarus, proposed to maintain an electronic popular science journal “Tax Consultant” under the Chamber of Tax Consultants and to publish in it the main changes and innovations in tax legislation, advice on how to correctly fill out tax reports, tax

optimization methods, frequently asked questions and answers, positive results achieved by tax consultants and tax consulting organizations, achievements, and interesting examples from court practice.

At the same time, using the positive experience of countries such as Singapore, the Netherlands, Estonia, Croatia, Greece, and Portugal, the dissertation writer proposed the introduction of a unified information system “e-taxconsultant.uz” designed to facilitate the use of services provided by tax consultants and the timely receipt of their conclusions, quick search, determination of their special knowledge level and quick recruitment, comprehensive automation of the processes of collecting and processing information about tax consultants and tax consulting organizations, and ensuring all types of cooperation between the Chamber of Tax Consultants and tax consultants and tax consulting organizations.

## CONCLUSION

As a result of the research work on “Improving the organizational and legal basis of the Institute of Tax consulting”, the following scientific-theoretical and practical proposals and conclusions were developed:

### I. Scientific-theoretical proposals and conclusions:

1. The “*Doctrine of Legality*”, “*Doctrine of Professional Ethics*”, “*Doctrine of Transparency and Accountability*” and “*Doctrine of Priority of Client Interests*” were noted as the main doctrines of the principles regulating the activity of tax consultancy.

2. The features of tax consulting models were studied, and it was noted that today a unique **mixed model** is being formed in our country, **combining elements of state control and self-government**.

3. The complex role of the tax consulting institute in improving the tax system, increasing the legal literacy of taxpayers, and preventing tax violations was systematically analyzed.

4. It was proposed to divide the subjects involved in the organization and regulation of tax consulting activities into **state administration bodies** and **non-governmental professional organizations** from a scientific and practical perspective.

5. The role and importance of information and communication technologies in the implementation of tax consulting activities were scientifically substantiated. It was proven that artificial intelligence and modern technologies play an important role in increasing the efficiency of tax consulting activities, simplifying document management, and providing high-quality services to taxpayers.

6. It was concluded that the activity of tax consultants should be based on the following principles:

- *legality*;
- *independence*;
- *possession of professional knowledge*;
- *confidentiality*;
- *professional responsibility*;
- *professional behavior*.

7. The basis of the dissertation, the dissertator's tariffs for the legal concepts were developed as follows:

*"Advice is a professional opinion, recommendation or guidance given by an expert on social and legal issues, to help a person or organization understand their rights and obligations, solve legal problems or evaluate the legal situation aims";*

*"Tax consulting is the activity of providing tax consulting services to individuals and legal entities based on a fixed tariff and contract by an organization of tax consultants with certain authority";*

*"Tax consultant is a person who advises a client (trustee) on the issues of calculating and paying taxes and fees, preparing and submitting a tax report, providing recommendations on the application of tax benefits, and tax-related is a person with specific authority providing other services related to legal relations";*

*"Tax consulting institute is an organization that is responsible for the application of normatively defined rules on the fulfillment of tax obligations by taxable persons (taxpayers, tax payers, tax agents, banks) is a decision support system based on the use of professional judgment and trends in law enforcement practice";*

*"Tax Advice Summary" is a written document reflecting the results of tax advisory services provided by an organization of tax advisors in accordance with the established procedure and drawn up on the basis of documents and information provided by the taxpayer;*

*"Register of Tax Advisors" is an electronic database maintained by the Chamber of Tax Advisors, which contains information on persons entitled to practice tax advisors;*

*"Market of tax advisory services" is a system of relations that determines and shapes the services provided by tax advisors, their quality, price and level of competition;*

*"Professional competence of a tax advisor" is a set of theoretical knowledge, practical skills, personal qualities and professional experience necessary for a tax advisor to carry out his activities at a professional level;*

*"National standards of tax advisory" is a system of regulatory requirements regulating activities in the field of tax advisory, designed to ensure and control the quality of services.*

## **II. Suggestions and recommendations for further improving the normative legal base:**

1. It is proposed to supplement Article 60 of the Tax Code of the Republic of Uzbekistan and Article 3 of the Law "On Tax Consulting Activities" with the following concepts:

*"Tax consulting is the activity of providing tax consulting services to individuals and legal entities based on a fixed tariff and contract by an organization of tax consultants with certain authority";*

*"A tax consultant is a person who advises a client (trustee) on the issues of calculating and paying taxes and fees, preparing and submitting a tax report, providing recommendations on the application of tax benefits, and tax-related is a person with specific authority providing other services related to legal relations";*

*"Ranking is the formation of regulated lists of tax adviser organizations*

*divided into groups according to certain indicators describing the activities of tax adviser organizations”.*

2. Article 4 of the Law of the Republic of Uzbekistan “On Tax Advisory Activities” is proposed to be amended with additional principles as follows:

**Article 4. Basic principles of tax consulting activity**

*The main principles of activity related to tax advice are legality, independence, possession of professional knowledge, confidentiality, professional responsibility and professional behavior.*

3. In connection with the fact that Article 4 of the Law of the Republic of Uzbekistan “On Tax Advisory Activities” is supplemented with additional principles, it is proposed to be supplemented with new Articles 8<sup>1</sup> and 8<sup>2</sup> in the following version:

**Article 8<sup>1</sup>. The principle of professional responsibility**

*A tax advisor is responsible for the quality and consequences of the tax advisory service provided by him.*

**Article 8<sup>2</sup>. Principle of professional conduct**

*During his professional career, a tax consultant must refrain from any behavior and habits that harm the reputation of the tax consultant’s profession. In addition, a tax consultant must be an example to everyone with his exemplary and beautiful behavior in his work and personal life”.*

4. It is proposed to add Article 10<sup>1</sup> of the new version to the Law of the Republic of Uzbekistan “On Tax Advisory Activities” and state it as follows:

**Article 10<sup>1</sup>. The main directions of the state policy in the sphere of tax consulting**

*The main directions of the state policy in the sphere of tax consulting activities are as follows:*

*creating conditions for the development of tax consulting activities and fair competition in the market of tax consulting services based on advanced international practice;*

*increasing the place and importance of tax consulting and the responsibility of tax consulting organizations for the quality of tax consulting services provided;*

*improving the system of professional training of tax consultants and improvement of their qualifications;*

*forming the system of external control over the quality of the work of tax consultants’ organizations;*

*attracting young people to the profession of tax advisers and to ensure the active cooperation of public associations of tax advisers with relevant higher education institutions.*

5. It is proposed to supplement Article 12, Part 2 of the Law of the Republic of Uzbekistan “On Tax Advisory Activities” with the following functions:

*Manages the scientific journal “Tax Consultant”;*

*The improvement of the information system of the electronic platform “e-soliqmaslahatchi.uz” designed for the electronic cooperation of tax advisers’ organizations and tax advisers with the Chamber of Tax Advisers and the compliance of tax advisers’ organizations with the legal requirements in the sphere of tax consultancy through this software complex ensures implementation;*

*It ensures the organization of systematic monitoring of compliance with the*

*“Code of Ethics of Tax Consultants” by organizations of tax consultants and tax consultants;*

*determines a single procedure for ranking;*

*organizes the ranking and publishes its results on its official websites at the end of the 1<sup>st</sup> quarter of each year;*

*centrally coordinates the activities of tax advisor organizations and tax advisors;*

*collects and studies statistical data on the activities of tax consultants, popularizing the positive work experience of tax consultants, providing methodological support to organizations of tax consultants;*

6. It is proposed to add Article 16<sup>1</sup> of the new version to the Law of the Republic of Uzbekistan “On Tax Advisory Activities” and state it as follows:

**Article 16<sup>1</sup>. Obtaining the status of a tax consultant**

*A person applying for the status of a tax consultant (hereinafter referred to as the applicant) must complete an internship at the organization of tax consultants for at least three months and pass a qualification exam in order to obtain a license.*

*An applicant who fails to pass the qualification exam will have to retake it after at least six months.*

*An applicant who successfully passes the qualification exam must apply to the Chamber of Tax Consultants within three months to obtain a license. An applicant who missed this period can apply for a license to the Chamber of Tax Consultants only after passing the qualification exam.*

*The procedure for licensing the activity of a tax consultant is determined by the Cabinet of Ministers of the Republic of Uzbekistan.*

*The tax consultant’s certificate is issued to the applicant by the Chamber of Tax Consultants within five working days.*

*The applicant receives the status of a tax consultant from the date of issuance of the tax consultant’s certificate. The Chamber of Tax Consultants will inform about it within three days. Compulsory membership of the tax advisor to the Chamber of Tax Advisors is recorded from the moment of receiving such notification”.*

7. It is proposed to insert the new version of Article 17<sup>1</sup> into the Law of the Republic of Uzbekistan “On Tax Advisory Activities” and state it as follows:

**Article 17<sup>1</sup>. Trainee of a tax consultant**

*A tax consultant with at least three years of work experience has the right to have an intern.*

*A person with a higher economic or legal education can be an intern of a tax consultant.*

*A person who has been declared incompetent or has limited legal capacity, as well as a person whose criminal record has not been completed or whose conviction has not been removed, cannot be an intern of a tax consultant.*

*Internship is held in the organization of tax consultants. The intern of the tax consultant carries out his activities under the guidance of a qualified tax consultant, fulfilling his special tasks. The intern does not have the right to independently engage in tax consulting activities.*

*The working conditions of a tax consultant trainee are determined by the employment contract, which is drawn up in accordance with the law.*

*The procedure for organizing the work of a tax consultant trainee is determined by the Chamber of Tax Consultants of Uzbekistan and approved by the Cabinet of Ministers.*

8. Article 18 of the Law of the Republic of Uzbekistan “On Tax Advisory Activities” is proposed to be supplemented as follows:

*“Officials of state authorities and management bodies, as well as other persons who are prohibited from engaging in business activities in accordance with the law, cannot be founders of the organization of tax consultants;*

*An organization of tax consultants should be headed only by a tax consultant for whom this organization of tax consultants is the main place of work;*

*When a branch of an organization of tax consultants is established, the head of the branch must be a tax consultant”.*

9. Article 20 of the Law of the Republic of Uzbekistan “On Tax Advisory Activities” is proposed to be supplemented as follow:

*Compliance with the requirements of this Law, national standards of tax consulting and "Rules of Professional Ethics of Tax Consultants”;*

*Implementation of tax consulting activities only in case of the existence of a tax consultant and organization of tax consultants liability insurance policy:*

*At the request of the customer of tax consulting services, presentation of the certificate (license) of the tax consultant, the liability insurance policy of the organization of tax consultants;*

*Mandatory submission of information and reports on their activities for the ranking of tax consultants and organizations of tax consultants based on the request of the Chamber of Tax Consultants;*

10. It is proposed to insert the new version of Article 23<sup>1</sup> into the Law of the Republic of Uzbekistan “On Tax Advisory Activities” and state it as follows:

**Article 23<sup>1</sup>. Summary of knowingly fraudulent tax advice**

*A tax advisory conclusion made without carrying out tax advisory activities or based on the results of tax advisory services, but obtained by a tax advisor (organization of tax advisors) during tax advisory activities and not in accordance with the contents of the documents researched is knowingly false considered to be composed.*

*According to the legally binding decision of the court, the conclusion on the tax advice is considered to be knowingly forged.*

*Knowingly drawing up a false conclusion on tax advice is the reason for removing the organization of tax advisers from the register of organizations of tax advisers, terminating the validity of the certificate of the head of the organization of tax advisers and the certificates of tax advisers who participated in the provision of tax advice services, as well as bringing the guilty persons to justice in accordance with the law.*

11. It is proposed to add Chapter 31 is entitled “Maintaining the register of tax consultant organizations and the register of tax consultants” to the Law of the Republic of Uzbekistan “On Activities Related to Tax Consulting” which includes articles 13<sup>1</sup>-13<sup>4</sup> and states as follows:

**Article 13<sup>1</sup>. Register of organizations of tax consultants**

*The Chamber of Tax Consultants maintains a register of Tax Consultants organizations in electronic form, which includes the following:*

*Name and location (postal address) of the organization of tax consultants;*  
*Telephone number of the organization of tax consultants;*  
*E-mail address and official website of the organization of tax consultants (if available);*

*Identification number of the organization of tax consultants;*

*Surname, first name, patronymic of the head of the organization of tax consultants and tax consultants, the number and date of their certificates;*

*Date of inclusion of the organization of tax consultants in the register of organizations of tax consultants;*

*Grounds and date of exclusion from the register of organizations of tax consultants.*

*The available information in the register of organizations of tax consultants is open for perusal.*

### **Article 13<sup>2</sup>. Entering the organization of tax consultants in the register of organizations of tax consultants**

*The organization of Tax Consultants, registered in the prescribed manner, sends a certificate and copies of tax consultants' work books to the Chamber of Tax Consultants by mail or in electronic form in order to enter the data into the register of Tax Consultant Organizations. In the reference, the name, postal and e-mail address, website, telephone contact number, taxpayer identification number of the organization of tax consultants are indicated.*

*The Chamber of Tax Consultants shall enter the Tax Consultants Organization in the Register of Tax Consultants Organization within five working days after reviewing the information provided by the Tax Consultants Organization.*

*The Chamber of Tax Consultants does not enter information on the organization of Tax Consultants into the Register of Tax Consultant Organizations in the following cases:*

*When incorrect information is provided by the organization of tax consultants;*

*If the organization of tax consultants does not comply with the requirements established by this law”.*

### **Article 13<sup>3</sup>. Removing the organization of tax consultants from the register of organizations of tax consultants**

*The organization of tax consultants is removed from the register of organizations of tax consultants in the following cases:*

*In case of non-compliance with the established requirements of this law;*

*When the organization of tax consultants is terminated;*

*When performing other types of activities unrelated to tax consulting activities or when the type of activity changes;*

*When a false conclusion on tax advice is made knowingly;*

*When confidential information obtained during the provision of tax consulting services is disclosed;*

*In the absence of a liability insurance policy of the organization of tax consultants in the implementation of tax consulting activities;*

*When the organization of tax consultants does not regularly submit reports to the Chamber of Tax Consultants;*

*Information on the removal of the organization of tax consultants from the register of organizations of tax consultants should be published in the mass media, as well as posted on the official website of the Chamber of Tax Consultants.*

**Article 13<sup>4</sup>. Register of tax consultants**

*The Chamber of Tax Advisers maintains a register of tax advisers, which includes:*

*Surname, first name, patronymic of the tax consultant;*

*Personal identification number of an individual;*

*Workplace of a tax consultant;*

*Certificate number, date of issue;*

*Surname, first name and signature of the person who received the certificate, as well as the date of receipt of the certificate and its validity period;*

*Information on the annual training courses of the tax consultant.*

*The following information is posted on the official website of the Chamber of Tax Consultants for public review:*

*Surname, first name, patronymic of the tax consultant;*

*Certificate number, date of issue;*

*Validity period of the certificate;*

*Information on training of tax consultants (according to the end of the year);*

*Information on termination of validity of the certificate and issuance of its duplicate”.*

12. It is proposed to include norms on compulsory insurance of tax consultants in the Law of the Republic of Uzbekistan “On Activities Related to Tax Consulting”, to determine the main conditions, procedure and limits of liability of this type of insurance.

13. It is proposed to include norms related to the activities of international tax consultants in the Law of the Republic of Uzbekistan “On Activities Related to Tax Consulting”. This will serve to improve the investment climate, provide foreign investors with quality tax advice and develop tax consulting services in the country in accordance with international standards.

14. It is proposed to expand the powers of the Chamber of Tax Consultants to conduct remote monitoring through an electronic platform in the Law of the Republic of Uzbekistan “On Activities Related to Tax Consulting”, including strengthening the legal status of the “e-soliqmaslahatchi.uz” information system.

15. It is proposed to introduce new norms in the Law of the Republic of Uzbekistan “On Activities Related to Tax Consulting” aimed at establishing the procedure for providing remote services by tax consultants, concluding electronic contracts, using digital signatures and expanding the possibilities of providing virtual services.

16. It is proposed to establish regional chambers of tax consultants, expand the scope of tax consulting services in the regions and strengthen the mechanisms for coordinating the activities of tax consultants at the local level in the legislation.

17. In order to improve the system of national standards in the field of tax consulting, it is proposed to develop and approve at the legislative level the “Standard of Professional Competences of Tax Consultants” and the “Standard of Quality of Tax Consulting Services”.

### **III. Suggestions and recommendations for improving law enforcement practices:**

1. General rules of professional ethics, basic principles related to the activities of tax advisors, requirements for protecting the professional reputation and personal dignity of a tax advisor, mutual relations of tax advisors in their personal and professional activities, basic rules related to the interaction of a tax advisor with a client (trustee), rules, measures to prevent a conflict of interest that may lead to a violation of the basic principles of tax consulting activity, tax consultant's right to develop the "Professional Ethics Rules of a Tax Consultant" which includes norms and other rules regulating relations with protective bodies, courts, other state and public organizations.

2. Using the positive experience of countries such as Singapore, the Netherlands, Estonia, Croatia, Greece and Portugal, it is possible to use the services provided by tax consultants and receive their conclusion within the specified time, quickly search for tax consultants, determine their level of special knowledge and engage in work in a short time, implementation, comprehensive automation of data collection and processing of tax advisors and tax advisor organizations, and coordination of tax advisors and tax advisor organizations with the Chamber of Tax Advisors it was proposed to introduce a unified information system "e-soliqmaslahatchi.uz" designed to ensure all types of cooperation.

3. According to the experience of Croatia, the USA, Great Britain, Australia, India, Singapore, it was decided that it is necessary to create an online educational platform for regularly improving the skills of tax consultants based on the electronic platform "e-soliqmaslahatchi.uz".

4. According to the experience of developed countries such as the Netherlands, the USA, Great Britain, Australia and Canada, it was concluded that it is necessary to create a system of customer opinion research to evaluate the activities of tax consultants.

5. According to the positive experiences of the countries of Slovenia, Portugal and Belarus, the Chamber of Tax Consultants will conduct the scientific and popular magazine "Tax Consultant" in electronic form which will include the main changes and innovations in tax legislation, and the correct filling of tax reports. Publish tax advice, tax optimization methods, frequently asked questions and answers, positive results and achievements of tax advisors and organizations of tax advisors and interesting examples from case law was invited.

6. Using the positive experience of Germany, the USA, Great Britain and Japan, it was concluded that it is necessary to specialize tax consultants in various fields. In this case, consultants have the opportunity to provide accurate and high-quality advice to clients in their sphere, having in-depth knowledge and experience in their sphere.

7. Using the positive experience of developed countries, it is proposed to establish a unified procedure for the ranking of tax consultants and organizations of tax consultants by the Chamber of Tax Consultants.

8. It is proposed to develop and introduce a unified code of professional ethics for tax consultants. This code embodies the ethical norms that tax consultants adhere to in their professional activities, the relationship between a tax consultant and a client, requirements that serve to prevent conflicts of interest and

increase the professional prestige of tax consultants.

9. It is proposed to develop and introduce a system of KPI (Key Performance Indicators) indicators aimed at improving the quality of tax consultant services. This system will allow for an objective assessment of the activities of tax consultants, measurement of client satisfaction and systematic monitoring of the quality of service.

10. It is proposed to adopt a normative legal act establishing the procedure for information exchange and cooperation between the state tax service bodies and tax consultants, thereby improving the practice of protecting taxpayers' rights and resolving tax disputes with pre-trial settlement.

**НАУЧНЫЙ СОВЕТ DSc.07/30.12.2019.Yu.22.02 ПО  
ПРИСУЖДЕНИЮ УЧЁНЫХ СТЕПЕНЕЙ ПРИ ТАШКЕНТСКОМ  
ГОСУДАРСТВЕННОМ ЮРИДИЧЕСКОМ УНИВЕРСИТЕТЕ**

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**ТАШКЕНТСКИЙ ГОСУДАРСТВЕННЫЙ ЮРИДИЧЕСКИЙ  
УНИВЕРСИТЕТ**

**ЮЛДОШБЕКОВ АВАЗБЕК АЛИШЕРОВИЧ**

**СОВЕРШЕНСТВОВАНИЕ ОРГАНИЗАЦИОННО-ПРАВОВОЙ  
ОСНОВЫ ИНСТИТУТА НАЛОГОВОГО КОНСУЛЬТИРОВАНИЯ**

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**АВТОРЕФЕРАТ**  
диссертации доктора философии (PhD) по юридическим наукам

Ташкент – 2025

**Тема диссертации доктора наук (Doctor of Philosophy) зарегистрирована Высшей аттестационной комиссией при Министерстве высшего образования, науки и инноваций Республики Узбекистан за № B2023.4.PhD/Yu1229.**

Диссертация выполнена в Ташкентском государственном юридическом университете.

Автореферат диссертации размещён на трёх языках (узбекском, английском, русском (резюме)) на веб-сайте Научного совета ([www.tsul.uz](http://www.tsul.uz)) и Информационно-образовательном портале Ziyonet ([www.ziyonet.uz](http://www.ziyonet.uz)).

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**Ведущая организация:**

**Университет общественной безопасности  
Республики Узбекистан**

Защита диссертации состоится 12 апреля 2025 года в 14:00 на заседании Научного совета DSc.07/30.12.2019.Yu.22.02 при Ташкентском государственном юридическом университете (Адрес: 100047, г. Ташкент, улица Сайилгох, 35. Тел.: (99871) 233-66-36; факс: (99871) 233-37-48; e-mail: [info@tsul.uz](mailto:info@tsul.uz)).

С диссертацией можно ознакомиться в Информационно-ресурсном центре Ташкентского государственного юридического университета (зарегистрировано за № 1362). (Адрес: 100047, г. Ташкент, ул. Амира Темура, 13. Тел.: (99871) 233-66-36).

Автореферат диссертации разослан 1 апреля 2025 года.

(протокол реестра № 21 от 1 апреля 2025 года).

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## **ВВЕДЕНИЕ (аннотация диссертации доктора философии (PhD))**

**Цель исследования** заключается в выдвижении соответствующих рекомендаций и предложений, направленных на совершенствование организационно-правовых основ института налогового консультирования в Узбекистане.

**Объектом исследования** являются общественные отношения, связанные с совершенствованием организационно-правовых основ института налогового консультирования в Узбекистане.

**Научная новизна исследования** заключается в следующем:

обосновано, что суды, правоохранительные и контролирующие органы, а также их должностные лица не могут ограничивать права и действия налогового консультанта в качестве представителя клиента (доверителя);

обосновано предоставление права использования вычислительной техники и средств связи, а также аудио- и видеозаписывающих устройств в судах и в правоохранительных и контролирующих органах при рассмотрении дел, связанных с налогообложением и налоговыми правонарушениями, жалобами на акты налоговых органов, а также на действия и (или) бездействие их должностных лиц;

обосновано, что налоговые консультанты обязаны устанавливать правила внутреннего контроля качества своей работы и соблюдать их, а также что требования к организации внутреннего контроля качества работы налоговых консультантов должны определяться национальными стандартами налогового консультирования;

обосновано, что налоговый консультант несёт ответственность перед организацией налоговых консультантов в соответствии с законодательством за некачественное выполнение работы, разглашение коммерческой тайны, причинённый ущерб и иные действия, повлёкшие убытки для организации налоговых консультантов.

**Внедрение результатов исследования.** На основе полученных научных результатов по совершенствованию организационно-правовых основ института налогового консультирования в Узбекистане:

предложение о том, что суды, правоохранительные и контролирующие органы, а также их должностные лица не могут ограничивать права и действия налогового консультанта в качестве представителя клиента (доверителя), использовано при формировании части восьмой статьи 15 Закона Республики Узбекистан «О деятельности по налоговому консультированию» от 4 августа 2022 года № ЗРУ-787 (акт Института парламентских исследований при Законодательной палате Олий Мажлиса Республики Узбекистан от 15 октября 2024 года № 3/08-201). Внедрение данного предложения способствовало дальнейшему укреплению прав налоговых консультантов на представительство;

предложение о предоставлении права использования вычислительной техники и средств связи, а также аудио- и видеозаписывающих устройств в судах и в правоохранительных и контролирующих органах при рассмотрении

дел, связанных с налогообложением и налоговыми правонарушениями, жалобами на акты налоговых органов, а также на действия и (или) бездействие их должностных лиц, использовано при формировании пункта 13 части первой статьи 19 Закона Республики Узбекистан «О деятельности по налоговому консультированию» от 4 августа 2022 года № ЗРУ-787 (акт Института парламентских исследований при Законодательной палате Олий Мажлиса Республики Узбекистан от 15 октября 2024 года № 3/08-201). Внедрение данного предложения обеспечило предоставление налоговым консультантам права на использование вычислительной техники, средств связи, а также аудио- и видеозаписывающих устройств в правоохранительных и контролирующих органах;

предложение о том, что налоговые консультанты обязаны устанавливать правила внутреннего контроля качества своей работы и соблюдать их, а также что требования к организации внутреннего контроля качества работы налоговых консультантов должны определяться национальными стандартами налогового консультирования, было использовано для формирования пункта 10 части первой статьи 20 Закона Республики Узбекистан «О деятельности по налоговому консультированию» от 4 августа 2022 года № ЗРУ-787 (акт Института парламентских исследований при Законодательной палате Олий Мажлиса Республики Узбекистан от 15 октября 2024 года № 3/08-201). Внедрение данного предложения способствовало установлению правил внутреннего контроля качества работы налоговых консультантов на основе национальных стандартов налогового консультирования, а также определению требований к организации внутреннего контроля качества их работы;

предложение о том, что налоговый консультант несёт ответственность перед организацией налоговых консультантов в соответствии с законодательством за некачественное выполнение работы, разглашение коммерческой тайны, причинённый ущерб и иные действия, повлёкшие убытки для организации налоговых консультантов, использовано при формировании части второй статьи 31 Закона Республики Узбекистан «О деятельности по налоговому консультированию» от 4 августа 2022 года № ЗРУ-787 (акт Института парламентских исследований при Законодательной палате Олий Мажлиса Республики Узбекистан от 15 октября 2024 года № 3/08-201). Внедрение данного предложения способствовало закреплению ответственности налогового консультанта перед организацией налоговых консультантов за некачественное выполнение работы и иные действия в соответствии с законодательством.

Данные предложения способствуют беспрепятственному осуществлению прав налоговых консультантов в Узбекистане и обеспечению дополнительных гарантий в защите прав их клиентов.

**Структура и объём диссертации.** Диссертация состоит из введения, трёх глав, состоящих из 8 параграфов, заключения, списка использованной литературы и приложений. Объём диссертации составляет 156 страницы.

**E'LON QILINGAN ISHLAR RO'YXATI**  
**LIST OF PUBLISHED WORKS**  
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Avtoreferat TDYU Yuridik fanlar Axborotnomasi jurnali tahririyatida tahrirdan o'tkazilib, o'zbek, ingliz va rus tillaridagi matnlar o'zaro muvofiqlashtirildi.

Bosishga ruxsat etildi: 01.04.2025.  
Bichimi: 60x84 1/16. "Times New Roman"  
garniturada 14 raqamli bosma usulida bosildi.  
Shartli bosma tabog'i 3,2. Adadi: 100. Buyurtma: № 37

100060, Toshkent sh., Y.G'ulomov ko'chasi, 74.  
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