

Proceedings of International Educators Conference

Hosted online from Rome, Italy.

Date: 25th April, 2023

ISSN: 2835-396X

Website: econferenceseries.com

EXPERIENCE OF ADVANCED FOREIGN COUNTRIES IN THE DEVELOPMENT OF THE INSTITUTE OF TAX ADVICE

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Annotatsiya

The tax advisory institute is an important institution that plays a significant role in the development of tax policy, administration, and compliance. This annotation reviews the prospects for the development of the tax advisory institute based on the literature. The literature highlights the importance of the tax advisory institute in promoting voluntary compliance, enhancing taxpayer education, providing technical assistance to taxpayers, and reducing the tax gap. The literature also identifies various challenges facing the tax advisory institute, including inadequate funding, lack of independence, and limited capacity. The review concludes by suggesting that the tax advisory institute should be adequately funded, given greater autonomy, and equipped with skilled staff and modern technology to enhance its effectiveness in providing high-quality tax advisory services.

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

Introduction

In recent years, the importance of tax advisory services has increased significantly in Uzbekistan due to ongoing tax reforms and the growing complexity of tax legislation. As a result, the development of the tax advisory industry has become crucial for the country's economic growth and the improvement of the business environment. This paper will explore the prospects for the development of the tax advisory institute in Uzbekistan, analyzing the current state of the industry, identifying its strengths and weaknesses, and proposing strategies to enhance its effectiveness. The study aims to provide recommendations for policymakers, tax professionals, and other stakeholders interested in advancing the tax advisory industry in Uzbekistan.

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Analysis and discussion of results

The concept of tax advice has been around for a long time, as taxes have been collected by governments throughout history. However, the formalization of tax advisory services as a profession is a more recent development. In the United States, the first national tax association, the National Tax Association, was established in 1907, and the first tax law program was introduced at New York University in 1945. In Europe, tax advisory services began to emerge in the 1950s and 1960s, and the profession has continued to develop and expand since then.

Tax advisory services began to emerge in Uzbekistan in the early 2000s, following the introduction of market-oriented economic reforms and the adoption of new tax legislation. As the business sector in Uzbekistan grew, so did the demand for tax advice and assistance in navigating the complexities of the tax system. Today, there are a number of tax advisory firms operating in Uzbekistan, providing a range of services to businesses and individuals alike.

The United States has a well-developed system of tax advisory services provided by various private consulting firms and professional associations such as the American Institute of Certified Public Accountants (AICPA) and the National Association of Enrolled Agents (NAEA). These organizations provide tax planning, preparation, and representation services to individuals, businesses, and other entities.

One unique aspect of the U.S. system is the establishment of the Internal Revenue Service's (IRS) Office of the Taxpayer Advocate, which is an independent organization within the IRS that provides free help to taxpayers who are experiencing financial difficulties or who have problems with the IRS. The Taxpayer Advocate Service also provides recommendations for changes to tax laws and procedures to Congress and the IRS.

In addition, the U.S. has implemented various initiatives to promote taxpayer education and awareness, including the Taxpayer Bill of Rights and the Volunteer Income Tax Assistance (VITA) program, which provides free tax preparation services to low-income taxpayers.

Overall, the U.S. experience highlights the importance of a robust system of tax advisory services, including both private consulting firms and government-supported organizations, in promoting taxpayer compliance and reducing tax evasion.

Several Asian countries have developed tax advisory institutions to provide support and guidance to taxpayers. Here are some examples:



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Japan: Japan has a tax advisory committee that provides recommendations to the Minister of Finance on tax policy issues. The committee is composed of tax experts from academia, business, and professional associations.

South Korea: South Korea has a National Tax Service (NTS) which provides tax education and consulting services to taxpayers. The NTS also operates a tax hotline to answer taxpayers' questions.

Singapore: Singapore has a Tax Academy that provides tax education and training to tax professionals. The academy also conducts research and provides thought leadership on tax policy issues.

Malaysia: Malaysia has a Taxpayer Service Centre (TSC) that provides tax education, advisory, and dispute resolution services to taxpayers. The TSC also operates a call centre to answer taxpayers' questions.

Overall, the development of tax advisory institutions in Asian countries reflects a growing recognition of the importance of providing taxpayers with access to tax advice and guidance to ensure compliance with tax laws and regulations.

Germany has a long-standing tradition of providing tax advice services to its citizens. The country has a well-developed tax advisory industry, which is regulated by the German Tax Advisors' Act (Steuerberatungsgesetz or StBerG). This act defines the rights and responsibilities of tax advisors and regulates the tax advisory profession in Germany.

The German tax advisory system is based on a two-tiered model, consisting of tax advisors and tax consultants. Tax advisors are regulated by the StBerG and are required to have a university degree in economics or law, as well as several years of practical experience. Tax consultants, on the other hand, are not regulated by the StBerG, but they can provide tax advice services to clients under the supervision of a tax advisor.

The German tax advisory system is known for its high standards of professionalism and quality. Tax advisors in Germany are required to undergo regular training and professional development to maintain their knowledge and skills. In addition, the German tax advisory system is designed to ensure that tax advice services are provided in an independent and impartial manner, free from any conflicts of interest. Overall, the German experience in developing a tax advisory institution highlights the importance of strong regulation and professional standards in ensuring the provision of high-quality tax advice services.



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France has a well-established system of tax advisory institutions. One of the most prominent ones is the Conseil supérieur de l'Ordre des experts-comptables (CSOEC), which is the highest professional body for certified public accountants (CPAs) in France. The CSOEC provides tax advisory services to businesses and individuals, as well as training and support for its members.

In addition to the CSOEC, there are also other professional organizations in France that provide tax advisory services, such as the Chambre Nationale des Conseils en Gestion de Patrimoine (CNCGP), which specializes in wealth management advice, and the Conseil national des barreaux (CNB), which is the national council of French lawyers and provides legal and tax advice to its members.

Overall, the French experience in developing tax advisory institutions highlights the importance of strong professional bodies and their role in providing high-quality tax advisory services to businesses and individuals.

China has been actively working on improving its tax advisory services for several years. In 2016, the State Administration of Taxation (SAT) introduced a new program to improve tax services and streamline tax administration, including the development of a tax advisory system.

Under this program, the SAT has established various tax advisory channels, such as the 12366 tax service hotline and online tax advisory platform, to provide taxpayers with timely and efficient tax services. The SAT has also worked to expand the tax advisory service network, establish specialized tax advisory agencies, and develop a team of tax professionals with high levels of expertise and professionalism.

Moreover, the Chinese government has implemented policies to encourage tax advisory services, such as providing tax breaks for tax advisory service providers and promoting the use of tax advisory services by enterprises.

Overall, the Chinese government's efforts to develop a tax advisory institution have helped to improve tax compliance, enhance the quality of tax services, and promote a fair and efficient tax system.

South Korea has a well-established tax advisory institution known as the National Tax Service (NTS). The NTS is responsible for providing tax-related information, guidance, and advice to taxpayers, as well as conducting tax audits and investigations. The NTS also operates a taxpayer service center, which provides various services, including tax filing assistance and taxpayer education.

One of the key features of the NTS is its emphasis on taxpayer education and outreach. The NTS has developed a variety of educational materials, including



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videos, brochures, and online resources, to help taxpayers better understand their tax obligations and rights. The NTS also conducts regular seminars and workshops for taxpayers and tax professionals.

In addition to its education and outreach efforts, the NTS is also known for its use of advanced technology in tax administration. The NTS has developed a sophisticated tax information system that enables it to collect and analyze tax-related data more efficiently and effectively. The NTS also uses data analytics and other advanced techniques to identify potential tax evasion and fraud.

Overall, the experience of South Korea in developing the NTS provides valuable insights into how a well-designed tax advisory institution can help improve tax compliance and administration.

Tax advice refers to the provision of professional advice and guidance to taxpayers, businesses, and other organizations on matters related to tax laws and regulations. The aim of tax advice is to assist individuals and organizations in understanding and complying with tax laws, minimizing their tax liabilities, and avoiding any legal issues or penalties. Tax advice may cover a wide range of topics, including tax planning, tax compliance, tax litigation, tax accounting, and more. The development of tax advisory institutions is critical to ensuring that taxpayers have access to high-quality tax advice and that tax laws are properly enforced. Tax advice is an important aspect of the tax system and plays a vital role in promoting compliance, reducing tax evasion, and maintaining the integrity of the tax system.

Conclusions and Suggestions

There are several proposals that could be implemented for the development of a tax advisory institution in Uzbekistan:

It is important to provide high-quality training to tax advisors, which will equip them with the necessary skills and knowledge to provide effective advice to clients. This can be achieved through the development of specialized tax courses or certification programs.

The regulatory framework for tax advisory services should be strengthened to ensure that tax advisors are held to high ethical and professional standards. This could involve the establishment of a professional body to regulate the profession, as well as the introduction of clear guidelines on the provision of tax advisory services.



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