

ROLE AND IMPORTANCE OF TAX CONSULTING IN ALTERNATIVE RESOLUTION OF TAX DISPUTES

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Abstract

The author of this article describes the theoretical and practical aspects of legal mechanisms for alternative dispute resolution. In this scientific work was carried out a systematic analysis of the norms of alternative resolution of tax disputes established by the Tax Code and other regulatory legal acts of the Republic of Uzbekistan, was conducted a comparative study of foreign experience in this area, were analyzed existing problems, were developed recommendations for their solution and were given proposals for improving legislation in the analyzed area. At the same time, has been analyzed the works, that carried out in our country on the alternative resolution of tax disputes, as well as on the prevention, identification and elimination of possible disputes in the tax area. Separately noted, that today the sphere of tax consulting in the country is being formed systematically and in stages. Also, author of this article analyzed the large-scale systematic work carried out to create a fair, transparent tax system for taxpayers and bring the system of alternative dispute resolution in line with international standards, as well as to strengthen the protection of the rights and legitimate interests of taxpayers.

Keywords tax authorities, taxpayer, tax dispute, tax consultation, organization of tax consultants, register of tax consultants, disagreements.

INTRODUCTION

The Tax Code of the Republic of Uzbekistan is an important official document that guarantees the right to appeal documents of tax authorities and actions (inaction) of their officials in relations between taxpayers and state tax authorities in our country.

It is known that the Tax Code of the Republic of Uzbekistan regulates relations regarding the establishment, introduction and abolition, calculation and payment of taxes and fees, as well as relations related to the fulfillment of tax obligations.

Based on this, we can say that various tax disputes and disagreements that may arise between tax authorities and taxpayers can be prevented by

providing assistance to taxpayers, helping to increase their level of tax and legal culture and knowledge in this regard, and regularly working with them.

D. A. Shinkaryuk defines a tax dispute as follows: the basis of a tax dispute is a mutual disagreement arising on the basis of certain legal facts, for example, as a result of an assessment of the action, decision, action or inaction of the tax authorities. which contradicts the legislation of the taxpayer (tax agents) and resolved disagreements between government bodies [1].

S.M. Mironova defined a tax dispute as a tax legal relationship that reflects the conflict of interests of the state and taxpayers and other participants in tax legal relations in the process of applying tax legislation by agreement of the parties or taking

into account the permission of the competent government bodies [2].

Ovsyannikov S.V. defined the tax dispute as follows: on the one hand, as participants in a tax dispute, the competent state bodies are, on the other hand, other participants in tax legal relations that arise between them in the process of calculating and paying taxes and the correct application of tax legal norms and decisions of the competent state body .legal dispute [3].

E.N. Nagornaya [4], S. A. Yadrikhinsky [5], I. V. Tsvetkov [6], I. A. Goncharenko [7] and S. A. Kovalenko [8] regulate the process of paying taxes and fees between the parties and in In his scientific works, he substantiated the issues of frequent disputes in the process of implementing tax legislation, resolution of violations through arbitration, and comprehensive protection of taxpayers' rights.

In our opinion, a tax dispute is a dispute that arises as a result of dissatisfaction of the taxpayer (taxpayer's representative) with the documents of the tax authorities and the actions (inaction) of their officials that arise in the process of applying tax legislation.

In our opinion, the opinions of researcher Malykaidarov T.T. are appropriate, and in the current period, tax legislation provides for the institution of tax representation and consulting, which provides taxpayers with private advice in resolving tax issues, protecting their rights and legitimate interests in the courts and tax authorities. authorities allows us to ensure the provision of qualified legal assistance.

The issues of the essence and need for the development of tax consulting are also given close attention in educational and scientific literature. In particular, D.G. Chernik defines consulting as a professional consulting activity that helps managers and management personnel of various enterprises and organizations analyze and solve problems in their activities and development in the form of advice, recommendations and solutions developed jointly with the client [9, p.439]. .

If you pay attention to another sentence, one of the foreign textbooks quotes: "Tax consulting is the

provision of services to payers of taxes and fees, tax agents and is a type of professional activity that helps other persons to properly fulfill their obligations and includes the provision of services to on a paid basis [10].

Tax consulting is one of the most complex and interesting areas of legal practice. In addition to a comprehensive knowledge of the principles of taxation and accounting, excellent knowledge of current legislation and, most importantly, judicial practice, a professional tax consultant must constantly monitor all changes (current, ongoing and upcoming) and regularly refer to judicial practice in tax disputes.must have[10].

In the textbook, edited by L.I. Goncharenko, the team of authors provides tax advice to the client, helping taxpayers, taxpayers, tax agents and other persons to correctly fulfill their duties under the legislation on taxes and fees. provision of paid services [11, p. 175].

According to Russian scientists D.G. Chernik, L.S. Kirina and V.V. Balakin, "Tax consulting is the activity of entities independent from tax authorities in developing recommendations, drawing up documents and presenting them in the interests of taxpayers [12, p. 439].

In addition, approaches to the theory of tax consulting in the domestic literature, as well as foreign experience by A.V. Ignatushin and A.V. Arkhipov [13, p. 192], T.N. Gushchin and L.V. Usatov [14, p. .240], L.A. Mazurin[15, p.300], L.S.Kirina[16, p.206-209] and works of other authors. However, in these publications, scientists paid attention to the issues of organizing consulting activities, regulation and standardization of the consulting process.

Studying the opinions of the above scientists, taking into account that these scientists tried to define the concept of tax consulting from the point of view of the area or activity that they covered, we follow the opinion of A.K. Kobylansky, According to it, "Tax consultations are to prevent violations of tax legislation, reduce the risk of irreparable financial losses, reduce transaction costs of participants in tax relations, and eliminate the possibility of administrative distortions in the process of applying established tax rules." According to the

law, this is a type of activity that is of great importance in providing assistance and the right of law-abiding taxpayers to receive information and assistance in fulfilling their tax obligations” [17, pp. 81-88].

Considering this approach in the field of tax consulting, we can say that its essence lies in providing services to clarify tax legislation, as well as issuing recommendations on the most optimal use of these clarifications in a particular company.

A tax advisory service has a legal form and also has an economic meaning. This is what distinguishes tax advice from other types of advice.

As noted by R. N. Anthony [18, p. 216], J. H. Jackson [19], A. Savruk and R. Krasnyuklar [20], it shows it as an independent area of entrepreneurship, requiring the involvement of specially trained specialists.

According to scientists N.N. Bashkirova and E.B.Sugrobova, “Tax consulting means correct obligations to the recipient of taxes and fees, tax payers, tax agents and other persons provided for by the legislation on taxes and fees. It is understood as a type of professional activity consisting in the provision of paid services that you can help perform [20].

Summarizing the above, tax consulting from the point of view of entrepreneurial activity represents the acceptance and fulfillment of obligations provided for by the legislation on taxes and fees for the calculation and payment of taxes and fees by taxpayers. departmental professional activity to provide the customer on a paid basis with services that contribute to the implementation of the plan.

In particular, tax consulting is a universal method of tax risk management, combining the features of several management methods that are most effective in domestic economic conditions, management consulting, legal, documentary support and representation. . The main task of tax consulting is to help the taxpayer fulfill his duties correctly. Tax consultants providing tax consulting services have all the necessary competencies to effectively manage tax risks.

However, tax advice requires a high level of trust

between client and adviser. But in today's modern and highly competitive environment, legal entities are afraid to disclose their trade secrets to a tax consultant. This, of course, will not fail to affect the development of the activities of tax consultants in the public services market. This problem can be solved by improving the legal culture of citizens, that is, holding various seminars, courses to improve taxpayer literacy and popularizing such events. This is also an effective solution to begin instilling a high tax culture in citizens from childhood.

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