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**TOPICAL ISSUES AND PROSPECTS FOR THE DEVELOPMENT OF THE  
INSTITUTE OF TAX CONSULTING IN THE EAEU**

**A B S T R A C T**

**The purpose of the research** – it is to develop organizational and methodological recommendations for improving the effectiveness of tax consulting.

**The methodology of the research** - the study was carried out by analyzing the basis of the theory of organizational and methodological factors, highlighting a number of its shortcomings and, finally, explaining a reasonable model for the development of the institution of tax consultants in accordance with the requirements of modern times.

**The practical importance of the research** lies in the significant improvement of the business environment and investment climate of the Republic of Kazakhstan. The development of the system of professional training of tax consultants, the procedure for state certification and registration, the procedure for accreditation and certification of professionals in the field of tax consulting will contribute to improving the tax culture of society and representing the interests of the professional community at the international level.

**The results of the research** are the results of analysis of the institute for the development of tax consulting in Kazakhstan with world analogues, for the first time a national model of the institute of tax consultants and a model within the framework of cooperation in the conditions of the EAEU are proposed.

**The originality and scientific novelty of the research** - in the course of the study, new approaches and factors in the formation of a model for the development of the institution of tax consultants were identified. The scientific novelty lies in the identification of the national model of the institution of tax consulting, based on a comparative analysis with existing global trends in this direction and theoretical concepts to ensure their relevance and effectiveness.

**Keywords:** tax consultant, tax consulting institute, Eurasian Economic Union, tax accounting, accounting, risk management system.

## INTRODUCTION

Currently, in Kazakhstan there is a tendency of a large demand of citizens for consulting services on tax legislation. A similar trend can be seen abroad. This proves that tax consulting is an important aspect of business and this area of activity requires a high level of training and responsibility of professional consultants.

It follows that in the conditions of comprehensive modernization and increasing the competitiveness of the economy in the conditions of the EAEU, the problem of creating and further developing the institution of certified tax consultants is acute.

The formation and development of the institute of tax consultants in Kazakhstan already has more than a decade of history (Public association "Chamber of Tax Consultants", which has republican status, was founded on July 22, 2002). But during this period, this sector has not yet been able to form a clear national model of a tax consultant at the legislative level and achieve an acceptable level of efficiency in the implementation of assigned tasks and performance. The norms of the Tax Code provide only the right of the taxpayer to represent his interests through his tax consultant, without further description of who can be a tax consultant and what is his role in tax relations.

The implementation of the proposed measures will allow, through the introduction of a law on tax consulting at the state level, to consolidate the status of a tax consultant, improve the qualification level of specialists' knowledge, and thanks to the introduction of a tax consultant's compulsory liability insurance agreement, protection of the interests of society representatives will be implemented.

### **The main content of the study**

The need to use tax consulting services is explained by the proposed management decisions in the field of tax management, focused simultaneously on the completeness of compliance with tax legislation, and, consequently, on the completeness of income receipts to the state budget, as well as on reducing the tax burden and improving the financial and economic condition of the business entity, ensuring its sustainable development by reducing tax risks.

A significant contribution to the development of the theory and practice of tax consulting was made by foreign scientists: R.Busse [1], C.D.MacRae [2], N.Dararmayasaa, Y.R.Aneswarib [3], Grundel L.P.[4], Malis N.I.[5], Chernik D.G., Kirina L.S., Gorohova N.A.[6], Mazurina L.A.[7], Artemenko D.A.[8], Lagodiienko N., Yakushko I. [9], etc.

Currently, there is no theoretical, organizational, methodological basis for tax consulting in Kazakhstan. The activities of tax consultants are not regulated by the state, which causes a lot of problems, both on the part of clients and tax consultants. Therefore, the creation of the institution of tax consultants, as well as the legislatively fixed base for its regulation, is the initial stage in the development of a professional foundation, which by the time of a large-scale universal declaration will become more and more widespread.

In many European countries, such as Germany, the Czech People's Republic, Austria, Poland, Italy, France, Portugal, Croatia, Slovakia, Luxembourg, there is a special tax advisory law. In Kazakhstan, this law still has the status of only a draft.

In the Czech Republic and Germany, with the help of the law on tax consulting, the state exercises a control function over the activities of tax consultants. The law clearly prescribes the rights and obligations of tax consultants in relation to the state and their clients, and, consequently, a large number of conflict situations and issues that arise between them are reduced. An important circumstance is that the law establishes a procedure in which each tax

**AUDİT 2022, 4 (38), səh.29-37.**

**AUDİT 2022, 4 (38), pp. 29-37.**

consultant must confirm his high professional level. In Germany, applicants are subject to the most stringent requirements not only for education, but also for seniority. For persons with education in the field of commerce, work experience in the tax field should be at least 10 years [10]. In Kazakhstan, to obtain a certificate / certificate of a tax consultant, only a minimal understanding of taxes is required, after completing an accelerated course and passing an exam, one can become the owner of such a certificate [11]. At the same time, the state does not check whether the candidate actually meets the requirements of this certification, whether he has the knowledge and whether he can consult and correctly resolve the situation between the taxpayer and the tax authorities.

When conducting a comparative analysis of the practice of tax consulting in countries with a state and self-regulatory system, there is a significant difference in the comparison criteria. So, the personal qualities of an applicant with a state system include the absence of a criminal record and unpaid debts, health problems, full legal capacity and legal capacity, etc. In Kazakhstan, paragraph 3 of Article 20 of the Draft Law "On Tax Consulting" states that persons who have a criminal record that has not been canceled or not removed in the manner prescribed by law, recognized in the prescribed manner as incapacitated or with limited capacity are not allowed to attestation [12]. The qualification level of the applicant in Germany contains a complete list of diplomas and experience, while in countries with a self-regulatory system this is not required. Whereas in our country, certification is allowed for persons with higher education and work experience of at least 3 years in the tax, economic, financial or legal fields, in the field of tax consulting or in the field of scientific and teaching activities in tax relations, accounting and audit in higher education institutions.

At the same time, in countries with a state system of regulation, the liability of tax consultants is provided (mandatory insurance contract in case of damage to the client). All these facts have a positive effect on the quality of services provided by tax consultants, as well as increase their responsibility in preparing recommendations on taxation issues within the framework of tax legislation. In the Draft Law of the Republic of Kazakhstan, there is such a concept as "ensuring property liability in tax consulting", which implies that a professional organization of tax consultants, in order to ensure its property liability to customers and third parties, applies either civil liability insurance or bringing its members to property liability, or the use of other methods of ensuring property liability, provided for by the laws of the Republic of Kazakhstan. At the same time, the procedure for ensuring property liability is established by the rules of a professional organization of tax consultants, which gives each organization the right to establish its own amount of professional liability insurance. Whereas, for example, in Germany, there is a compulsory insurance contract for a minimum amount of 250 thousand euros.

In this regard, in order to create and further develop the institution of tax consultants in Kazakhstan, it is necessary to rely on the experience of foreign countries, in particular Germany. Using the experience of Germany involves the introduction at the legislative level of the system of responsibility of tax consultants, and in this country the experience of joint work of tax authorities and tax consultants in order to improve tax legislation is widespread.

In order to develop professional tax consulting as an independent type of activity at the state level and its unification at the interstate level, the Eurasian Confederation of Tax Consultants decided to create a Unified Register of Tax Consultants of the EAEU and maintain a new professional qualification "Tax Consultant of the Eurasian Economic Union".

Thus, the insufficient level of scientific elaboration of the problems of the institute for the development of tax consulting in the conditions of Kazakhstan and in the future in the

AUDİT 2022, 4 (38), səh.29-37.

AUDİT 2022, 4 (38), pp. 29-37.

conditions of the EAEU and the urgent need for their comprehensive solution at the present stage, determined the choice and relevance of the topic of this project.

Proceeding from this, the scientific novelty of the study lies in the identification of the national model of the institution of tax consulting, based on a comparative analysis with existing global trends in this direction and theoretical concepts for ensuring their relevance and effectiveness.

The development of a national tax consulting model will make it possible to extend the benefits to interested users in those countries where the issue of regulating and legalizing the activities of tax consultants, increasing the tax culture of society, and unifying it at the interstate level is also acute, which confirms the importance of this study on an international scale.

The relevance of this study lies in the fact that today in developed countries this profession is quite common, and tax consulting in itself is a fairly profitable activity. To identify problems and determine the prospects for tax consulting in the Republic of Kazakhstan, the following methods were used:

- *method of comparative data analysis* - will allow to analyze the totality of economic indicators of tax consulting institutions, using world experience, highlighting the advantages and disadvantages of the existing regulatory systems and interaction of tax consulting institutions, interpret the results of sociological surveys;

- *method of expert assessment* - will allow to obtain a subjective assessment of the development of tax consulting in the realities of its functioning, to gain experience of experts in solving problematic issues, as well as developing the necessary promising directions for the creation and development of a tax consulting institution;

- *methods of sociological survey* - will allow to assess the state of the tax consulting services market, satisfaction of the population with the activities of tax consultants.

- *synthesis method* - will allow you to combine the main components, based on the requirements for tax consultants from the state and society, into a single whole.

- *method of system optimization* - will allow to build an effective system of measures aimed at optimizing the system for creating and evaluating the effectiveness of the tax consulting institution;

- *modeling method* – development of a tax consultant model in the Republic of Kazakhstan;

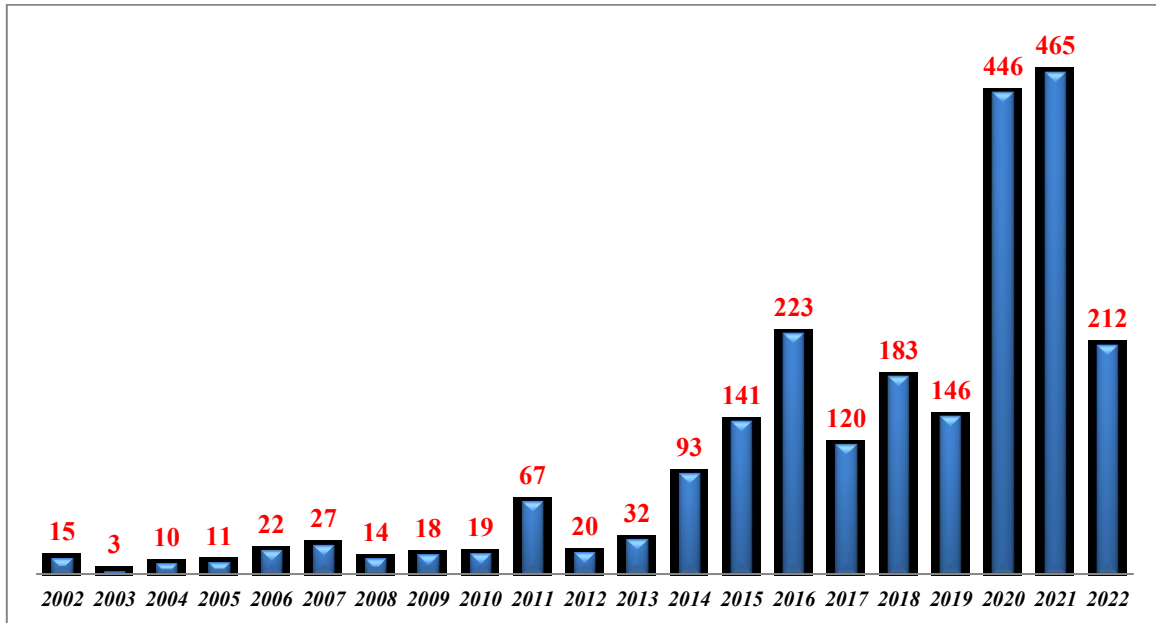
- *expert survey* - will allow predicting the development of the institution of tax consulting, assessing the degree of reliability of the mass survey, as well as collecting preliminary information about problem areas in tax consulting;

- *competency-based method* - will allow to determine the set of competencies that tax consultants should have due to their skills, experience, duties.

During the research, an expert interview was conducted with current tax consultants who are also lecturers/authors of the course "Tax Consultant" (among them E.G. Sazanbayeva - SAR, Professional Accountant of the Republic of Kazakhstan, Tax Consultant, I.G. Nabieva – CIPA, CPA Eurasia, Professional Accountant of the Republic of Kazakhstan, Tax Consultant, Director of FinX LLP and etc.). These experts highlight how important the role of specialists who understand tax issues is now. They also claim that no one, except tax consultants, will conduct such a clear explanatory work, taking into account all the risks of the taxpayer, the optimal possible ways to solve the problem, etc.

In Kazakhstan, the Chamber of Tax Consultants is the largest professional association of consultants (Fig. 1).

AUDİT 2022, 4 (38), səh.29-37.  
AUDİT 2022, 4 (38), pp. 29-37.

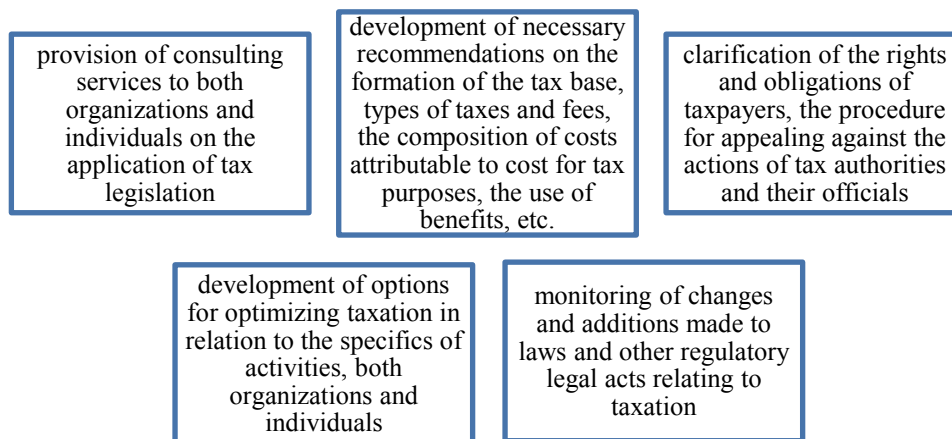


**Fig. 1 - Dynamics of the number of certified tax consultants for the period from 2002 to 2022**

*\* compiled according to the Unified Register of Tax Consultants of the Republic of Kazakhstan (website of the Public Association "Chamber of Tax Consultants")*

After analyzing the dynamics of the number of certified consultants over 20 years according to the official website of the Chamber of Tax Consultants, we can draw the following conclusions: in 2002, 15 people received a tax consultant certificate. In 2020, the number of certified consultants increased to 446 people and in 2021 to 465 people. Such dynamics of demand for the profession of a tax consultant confirms that the demand in the market for tax consulting services will only grow (data for 2022 are not complete). In total, there are 2,429 people in the Unified Register, of which: 2,091 are active tax consultants (86%), 92 are temporarily suspended (3.8%, this category includes women on maternity leave, as well as those who are temporarily without official employment), 215 - excluded (8.9%), 11 - no data for this category (1.3%). Taxpayers most often turn to private companies and individuals who offer tax advisory services.

The description of the profession of a tax consultant suggests the following (Fig. 2).



**Fig. 2 - Description of the profession of a tax consultant**

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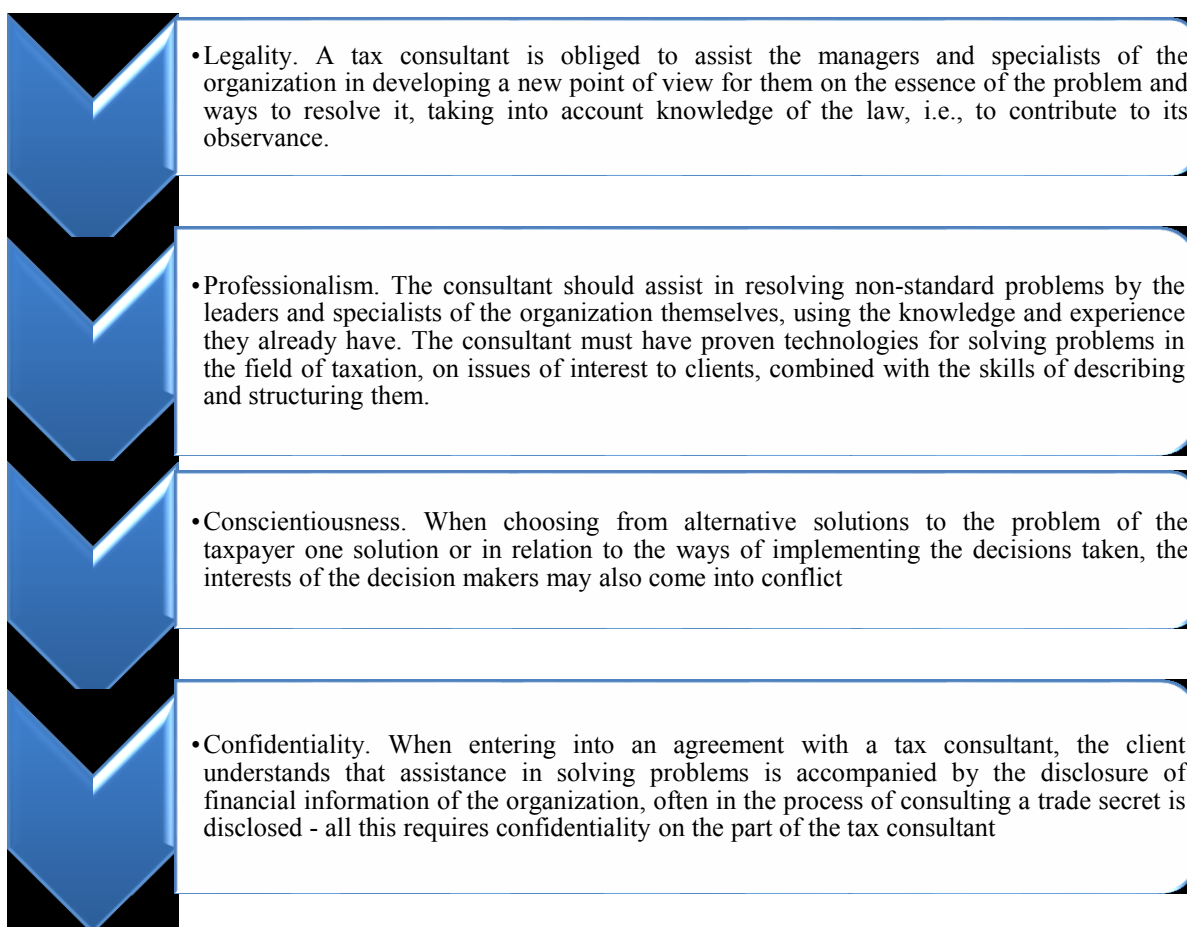
AUDİT 2022, 4 (38), pp. 29-37.

A tax consultant is able to find an approach to each taxpayer, delve into the intricacies of the situation, offer options for solving the problem, referring to the current legislation, assess the risks in resolving a difficult situation.

He must also be able to:

- to conduct both tax and accounting records;
- to develop tax policy at the enterprise; - to carry out financial analysis at the enterprise;
- calculate the basis for the calculation and payment of taxes and fees;
- Conduct tax audits.

Based on the above, we highlight the basic principles of tax consulting (Fig. 3).



The modern model of a tax consultant is characterized by the fact that it employs specialists who rely mainly on fragmentary knowledge, personal life experience and common sense. In the context of the constantly changing tax legislation of the Republic of Kazakhstan, it can be difficult for an organization to conduct a comprehensive diagnosis of its activities, including on issues of optimizing the calculation and payment of taxes. In this regard, it is necessary to adopt the law “On tax consulting”. Tax consulting as an independent type of activity has great prospects, but it is not yet developed at all in the Republic of Kazakhstan.

## **C O N C L U S I O N**

Thus, by far the most problematic is the following:

1. Lack of managerial culture. It lies in the fact that tax consultants as a separate category are not fully taken seriously and important by entrepreneurs. The same opinion is supported by individuals. They have even more expressed distrust and doubt about their qualifications. After all, solving complex issues with tax authorities requires high competencies from professionals.

2. Lack of professional training of tax consultants. It is necessary to raise the level of training of such I's not only in the process of gaining experience and the document itself, but, above all, in higher educational institutions. Tax consulting in Kazakhstan is currently at the stage of forming the main professional foundation.

3. Instability of tax legislation in the Republic of Kazakhstan. An example is the radical modification of the Tax Code. This means that it becomes more difficult for consultants to work in such an environment, as tax laws change every year, and clients of consulting services run the risk of being misadvised.

In order to solve these problems, the following ways to improve the institution of tax consulting in the Republic of Kazakhstan can be distinguished:

- introduction of compulsory insurance, implying the responsibility of tax consultants themselves to clients. Such insurance is practiced in European countries and is one of the first requirements for obtaining a certificate.

- it is necessary to consider the problems of the culture of attitude to tax consulting. As mentioned above, tax consultants are not taken as seriously as they should be. The solution to this problem is to increase the legal culture of citizens, namely, by holding special courses, seminars, webinars, etc.

Thus, tax consulting is a multifaceted process. Understanding the value that tax consultants can provide will help them in setting goals, as well as formulating requirements for the quality of services and results in the end.

Improving tax administration tools, namely the transition from fiscal methods of control to methods of cooperation between tax authorities and taxpayers, is aimed at improving the functioning of the tax consulting market, ways to solve the main problems, the implementation of which will improve the efficiency of tax consulting services.

The implementation of the measures will allow identifying the disadvantages and advantages of the national model of the Institute of tax consulting in Kazakhstan, which will allow you to choose the right accelerated course of development and increase the socio-economic efficiency of functioning for the future.

The development of the institution of tax consulting in the Republic of Kazakhstan is an important and necessary task. The opportunity to receive independent and responsible advice contributes to increasing tax literacy and legal awareness of taxpayers, and, consequently, leads to improved relationships with the tax authorities and increased tax collection.

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## АКТУАЛЬНЫЕ ВОПРОСЫ И ПЕРСПЕКТИВЫ РАЗВИТИЯ ИНСТИТУТА НАЛОГОВОГО КОНСУЛЬТИРОВАНИЯ В ЕЭС

### Р Е З Ю М Е

**Цель исследования** – разработать организационно-методические рекомендации по повышению эффективности налогового консультирования.

**Методология исследования** - исследование проведено путем анализа основ теории организационно-методических факторов, выделения ряда ее недостатков и, наконец, объяснения обоснованной модели развития института налоговых консультантов в соответствии с требованиями современного времени.

**Практическая значимость исследования** - заключается в значительном улучшении деловой среды и инвестиционного климата Республики Казахстан. Развитие системы профессиональной подготовки налоговых консультантов, порядка государственной аттестации и регистрации, порядка аккредитации и аттестации специалистов в области налогового консультирования будет способствовать повышению налоговой культуры общества и представлению интересов профессионального сообщества на международном уровне.

**Результатами исследования** являются результаты анализа института развития налогового консультирования в Казахстане с мировыми аналогами, впервые предложена отечественная модель института налоговых консультантов и модель в рамках сотрудничества в условиях ЕЭС.

**Оригинальность и научная новизна исследования** – в ходе исследования были выявлены новые подходы и факторы формирования модели развития института налоговых консультантов. Научная новизна заключается в выявлении отечественной модели института налогового консультирования на основе сравнительного анализа с существующими мировыми тенденциями в этом направлении и теоретических концепций, обеспечивающих их актуальность и эффективность.

**Ключевые слова:** налоговый консультант, институт налогового консультирования, Евразийский экономический союз, налоговый учет, бухгалтерский учет, система управления рисками.

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