



MECHANISM OF DEDUCTIONS OF THE STRUCTURAL FUND AND MEMBERSHIP FEES FROM THE FINANCIAL STATEMENTS SUBMITTED BY THE LAWYER.

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| Article history: | Abstract: |
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| Received: 11 th February 2025 | The article shows the mechanisms for developing the infrastructure of advocacy structures, improving the principles of their operation by covering the administrative costs of the structure, withholding and paying membership fees by lawyers in efficient ways, effective use of advocacy services, how to withhold deductions from entities of the advocacy structure in convenient ways, and improving these deductions. |
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Keywords: financial statements, fund payment, membership fee payment, structures, salary fund, board, firm, bureau, the rest.

INTRODUCTION. In our increasingly developing society, human interests are increasingly considered paramount, and satisfying their comprehensive needs is the highest priority. The need for legal services in the interests of humans is necessary in all aspects of our economy, and the demand for it is growing. The most complete satisfaction of these requirements for legal services in our society is carried out through advocacy services. Advocacy services are considered the highest of legal services, and their subjects are highly qualified lawyers who perform all types of services perfectly. Therefore, the demand for advocacy services is considered an important legal service, and in order to conduct the activities of a lawyer at a high level, it is important that its structures and conditions specific to our developing country, digitalization through effective ways of our economy, and a developed infrastructure are developed accordingly.

ANALYSIS OF RELEVANT LITERATURE. Sh. Mirziyoyev 2017-2021 Action Strategy, Khvan L.B., Tax Law, Otakhonov F.H. The role of legal services in concluding business contracts and ensuring their execution, Karimov I.A. Although the literature on the topic of "Justice in the Priority of Law" does not contain scientific research on the problems associated with the effective development of legal services, theoretical and legal problems of legal services, the general theoretical and specific problems of forming a legal state and civil society in the Republic of Uzbekistan are studied in the works of Sh.N. Berdiyarov, H.B. Boboev, M.S. Vosikova, I.B. Zokirov, O.Kh. Mukhamedov, Z. Muqimov, H.T. Odilkariev, O. Okyulov, F.A. Primov, F.Kh. Rakhimov, H.Rakhmonkulov, M.Kh. Rakhmonkulov, and others, in which the problematic issues of fund payments and membership fees in advocacy services are not studied.

This indicates the relevance of the selected topic today.

Research methodology. The article uses methods such as analysis and synthesis, cause and effect, time and space, induction and deduction, a systematic approach, traditional economic analysis, economic mathematical and statistical, correlation level and linear regression.

Analysis and results. When a lawyer provides services in a manner that is conducive to the lawyer's performance, his effectiveness as a lawyer increases, and he is guided only by the principle of protection in his activities and does not deviate from his duties.

A lawyer must first of all be socially protected. Article 12 of the Law on the Bar Association on the Social Protection of a Lawyer establishes the social rights of a lawyer, which states;

A lawyer has the right to receive all types of state social insurance benefits. Contributions to state social insurance are paid in the amounts determined by the Cabinet of Ministers of the Republic of Uzbekistan.

The determination and payment of state social insurance benefits to a lawyer, his state pension provision and accrued pension provision are carried out in accordance with the legislation.

Lawyers' bureaus, boards and firms have the right to establish funds, the funds of which are used for the social needs of lawyers.

The extent to which a lawyer can freely use his social protection within the framework of the law, the extent to which his structure meets these needs, and how the lawyer's operating advocacy structure can meet these needs are the main and relevant aspects of the issue before us.

1 "Law on Advocacy" Bulletin of the Oliy Majlis of the Republic of Uzbekistan, 1997, No. 2, Article 48.

In accordance with the Law on Advocacy, advocacy structures have the right to establish a fund. Each



advocacy structure, regardless of whether it is a bar association, a law firm or a lawyer's bureau, plans its expenses from the beginning of the year and, in order to spend it, draws up a staffing table either together with the estimate or separately. Regardless of the form in which the balance sheet is formed, it is considered an integral part of the expenses and is formed in relation to the accumulated fund. The economic stability of the fund in advocacy structures depends on the contribution of the lawyers of the structure to the fund payment. Each advocacy structure, when planning expenses at the beginning of the year, also determines the fund payments and determines these payments for each lawyer of the structure. If, in addition, a certain amount of the excess of the established plan is taken into account, the fund of the structure will increase and strengthen with the high implementation of the financial plan by the lawyers.

Regardless of whether lawyers submit monthly financial reports to the structures, there is a mandatory payment in addition to the fund payment, and this payment is provided for in Article 4 of the "Law on Advocacy" in the Principles and Organizational Forms of Advocacy;

A person who has received a license in the established manner A lawyer has the right to open his own law office and carry out his legal activities individually, or to form a law firm or a membership-based bar association with other lawyers (partners), or to join one of such existing bar associations, or to carry out his legal activities while working in a legal consulting office. A lawyer has the right to carry out his activities only in one bar association.

Along with the fact that a lawyer is referred to as a membership-based bar association, Article 121 of this Law states that the Chamber of Advocates, paragraph 6, shall finance the activities of the Chamber of Advocates at the expense of entrance and membership fees, the amount of which shall be determined by the Conference of the Chamber of Advocates, and other funds not prohibited by law.

The monthly mandatory payments by lawyers working in advocacy structures are calculated as a membership fee and a fund payment, and the difference between these is determined by a separate procedure in the event that a lawyer becomes a member of a membership-based board for the purpose of working. In the same way, firms and bureaus determine these payments separately, taking into account the fact that they are paid monthly. The membership fee is also a monthly payment, and is paid separately for each lawyer in advocacy structures, and its amount is approved by the decision of the Board of the Chamber of Advocates of the Republic of Uzbekistan based on the internal procedure.

The monthly financial statements submitted by the lawyer are divided into the following deductions;

MX-ТФ-ИФ=ИХФ-ДС-АБ=КТ

MX- financial statement submitted by the lawyer;

ТФ- fund of the advocacy structure;

IF- social tax payment from wages (wage fund *12=112) is calculated based on the formula;

DS- income tax from wages (11.9% income tax on wages, 0.1% payment for social security);

AB- membership fee payment.2

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As can be seen from the formula we have developed, all payments due from the financial statements submitted by the lawyer are deducted from the lawyer's services as a deduction, and the membership fee is deducted from the total deductions, and the remaining part is collected. If the structures, along with the fund deduction, also retain the membership fee, calculating its component part, to the structure, then it is paid directly by the structure based on the total number of lawyers. Fund payments withheld to the advocacy structures are used for their expenses and are not subject to tax.

Article 478 of the Tax Code states that the lawyer's income is determined as the difference between the amount received by the lawyer for the provision of legal assistance and the amount of funds transferred to maintain the bar associations, law firms and law offices.³

2 Developed by the author.

3 Tax Code of the Republic of Uzbekistan National Database of Legislative Documents, 31.12.2019, No. 02/19/SK/4256.