TAX TRANSPARENCY AS AN ANTI-CORRUPTION MECHANISM: THE CASE OF UZBEKISTAN

GIZEM KAPUCU*

Faculty of Law, Marmara University, Türkiye

Article History:
Received: 30 March 2026
Revised: 15 May 2026
Accepted: 18 May 2026

Check for updates

ABSTRACT. *This article examines the interaction between anti-corruption law and tax law by analyzing tax transparency mechanisms within Uzbekistan's recent legal and institutional reforms. The study adopts a theoretical and policy-oriented legal analysis rather than an empirical approach, focusing on newly developing legal frameworks and institutional structures. It argues that tax transparency mechanisms can function as effective anti-corruption instruments only when supported by coherent legal rules, procedural consistency, and sufficient institutional capacity. The analysis evaluates reforms in four key areas: asset declaration, beneficial ownership transparency, whistleblower protection, and information exchange. The findings demonstrate that despite important recent reforms, significant legal and institutional deficiencies remain. Asset declaration lacks comprehensive legislative regulation and practical implementation; beneficial ownership transparency remains limited in scope; whistleblower protection is narrowly focused; and information exchange mechanisms face both domestic and international shortcomings. The article concludes that legal reform alone is insufficient to ensure effective anti-corruption outcomes. Sustainable progress requires stronger institutional capacity and gradual, proportionate implementation that balances transparency objectives with the protection of individual rights, particularly privacy.*

KEYWORDS: *Central Asia, Uzbekistan, corruption, transparency, tax.*

INTRODUCTION

Transparency is an important concept in contemporary anti-corruption debates and literature. Empirical research has frequently found a correlation between transparency mechanisms and lower corruption risks, although this relationship depends on other conditions such as democratic institutions (Kaufmann & Bellver, 2005, p. 8; Kolstad & Wiig, 2009, pp. 521–522; Lindstedt & Naurin, 2010, p. 323).

As for the relationship between taxation and corruption, it has been examined in economic and public finance literature, especially regarding tax revenue performance (Ghura, 1998, p.14; Hwang, 2002, p.161; Sen Gupta, 2007, p.22). These studies consistently demonstrate that corruption has a negative impact on tax revenue. From a rule-of-law perspective, however, the effects and consequences of this relationship extend beyond revenue collection. Tax as a fiscal obligation constitutes a fundamental financial resource for democratic societies (Yaltı, 2006, p.1). Consequently, systemic corruption may undermine democracy i) directly -by distorting the public decision-making process— and ii) indirectly -by weakening the fiscal capacity of the state.

* **Correspondence to:** Gizem Kapucu, email: gizem.kapucu@marmara.edu.tr

Copyright © 2026 The Author(s). *Published by the Kazakhstan Institute for Strategic Studies under the President of the Republic of Kazakhstan*

This is an open-access article distributed under the terms of the **Creative Commons Attribution 4.0 International License**

Thus, corruption reduces tax revenues and undermines the public resources which may be used for combating corruption. It can be described as a cycle.

Based on these theoretical debates, Uzbekistan becomes a particular case within the post-Soviet legal transformation in Central Asia, where institutional development has often proceeded through gradual and uneven processes (Lewis, 2016, pp. 9–11). According to the recent corruption perceptions index, Central Asian countries continue to face significant corruption-related challenges (Transparency International, 2025). In response to these challenges, Uzbekistan has initiated, particularly since 2017, a comprehensive reform process aimed at strengthening anti-corruption policy[1] and modernizing tax administration[2]. Within this framework, tax transparency mechanisms have gained importance as regulatory instruments. Among these mechanisms, the following ones are particularly noteworthy: asset declaration, beneficial ownership, whistleblowing, and exchange of information.

METHODOLOGY AND RESEARCH QUESTION

Uzbekistan has addressed corruption challenges (Transparency International, 2025) by undertaking a series of legal and institutional reforms since the early 2020s. According to the latest evaluation, these reforms received an "Outstanding" score (83.6/100) (OECD, 2024, p. 13). Focusing on this development, this article analyses the design of tax transparency mechanisms within the anti-corruption framework. The central research question is whether, and to what extent, Uzbekistan's evolving legal structure for tax transparency aligns with anti-corruption objectives.

To provide a more comprehensive assessment, the study also addresses the following complementary questions:

i) Are there normative or legal gaps in Uzbekistan's anti-corruption reforms in the context of tax transparency?

ii) To what extent are the legal reforms implemented in practice, and what gaps remain between law and enforcement?

The analysis concentrates on four key areas: asset declaration, beneficial ownership, whistleblower protection, and exchange of information. These topics were chosen because they illustrate the intersection between taxation, transparency, and corruption. This article seeks to demonstrate that the current tax transparency reforms in Uzbekistan, although promising, require systemic legal integration to effectively function as anti-corruption tools. Given the recent and evolving nature of these reforms, the study does not evaluate empirical performance indicators. Instead, it focuses on assessing the normative design and structural capacity of the regulatory framework to function as an effective anti-corruption tool. In this context, this article uses a normative approach and

[1] In recent years, there has been a significant number of anti-corruption laws and regulations, including the Law of the Republic of Uzbekistan, 03.01.2017, No. ZRU-419, "On Combating Corruption"; and the Decree of the President of the Republic of Uzbekistan, 29.06.2020, No. UP-6013, "On Additional Measures to Improve the Anti-Corruption System in the Republic of Uzbekistan".

[2] Presidential Resolution No. PQ-4389, 10.07.2019, titled "On Additional Measures to Improve Tax Administration,"; the Order of the Tax Committee No. 302, 25.09.2024, "On the Development and Pilot Implementation of the 'Tax Administration' Information System"; Decree of the President of the Republic of Uzbekistan "On measures to effectively organize the implementation of priority tasks identified for further improvement of the anti-corruption system, 21.04.2025 R.No DP-71.

doctrinal legal methodology. The lack of empirical data also stems from the relatively recent emergence of policies in this area. However, over time, developments in this field are likely to become clearer and more substantiated through case law, as well as through comparative country analyses and statistical evaluations in related domains.

CONCEPTUAL FRAMEWORK

Definition of Corruption

Corruption is a complex concept, and its boundaries remain subject to ongoing academic debates. Despite the conceptual plurality, the most widely accepted definition is as follows: "the abuse of entrusted power for private gain (or personal profit)" (Senturia, 1931, p. 448; Pope, 2000, p. 2; Rose-Ackerman & Palifka, 2016, pp. 8–9; Pozsgai-Alvarez, 2020, p. 435). From a public-office-centered definition (Nye, 1967, p.419), corruption consists of behaviors that deviate from the formal duties of a "public role" for obtaining private gains. This definition restricts the term to the misuse of "public authority", thus framing it as primarily a public sector problem (Pozsgai-Alvarez, 2020, p.435). However, this limited focus has been criticized. As the distinction between the public and private sectors has become increasingly blurred, some scholars have emphasized corruption within the private sector (Tanzi, 1998, p.8; Cuervo-Cazurra, 2014, p.324; Lewis, 2016, p.8).

On the other hand, from a public-interest–centered approach, corruption is conceptualized not only as individual criminal behavior, but as a structural distortion of institutional decision-making processes (political corruption or corruption of democracy). Beyond traditional definitions, it is defined as "a violation of the norm of equal inclusion of all affected by a collectivity" (Warren, 2004, p.333). Similarly, it conceptualizes a situation in which someone in a position of trust violates the rules to benefit themselves or others unfairly, thereby harming those who should be protected by the rules (Philp, 2015, p.22). Some scholars go even further, recommending that corruption should not be treated as a static category. According to this alternative approach, corruption should instead be understood as an ongoing systemic problem that manifests differently across societies (Garrido et al., 2024, p.303). Therefore, it manifests and is perceived differently in every society and socio-legal system. An empirical study on Uzbekistan has also reached this conclusion (Urinboyev & Svensson, 2024, p.121): it emphasizes that in this country, where social norms, kinship ties, and informal rules ("living law") are more influential than official laws; so traditional and Western-centric definitions of corruption are insufficient to grasp this social functioning and the local/cultural meanings of corruption.

In this study, the term "corruption" is used in a conceptual rather than a purely definitional sense. From a normative perspective, it takes a wide interpretation that goes beyond legal definitions and includes being excluded from democratic decision-making procedures. At the same time, however, it adopts a dogmatic approach, remaining focused on the formal legal framework that governs corruption in Uzbekistan. It acknowledges that domestic law continues to play a key role in establishing a conceptual definition.

Legal Definition of Corruption in Uzbekistan

The legal definition of corruption in Uzbekistan constitutes an important component of the analytical framework in this article. Article 3 of the Law of the Republic of Uzbekistan on Combating Corruption[3] defines corruption "as the illegal use by a person of an official or duty position for the purpose of obtaining tangible or intangible benefits for personal interests or for the interests of others, as well as the unlawful provision of such benefits". This definition broadly aligns with the traditional understanding of corruption as the abuse of entrusted power for private gain and clearly reflects a public-office–centered approach. Article 3 further defines corruption offense as "an act possessing signs of corruption, for the fulfilment of which the legislation provides for liability".

As can be seen, Article 3 primarily targets individual acts of abuse. By focusing on illegal use by persons holding official or duty positions, the law adopts a relatively narrow subject-based framing of corruption, limiting its scope to individual acts. This reduces its capacity to address systemic or institutionalized forms of corruption, such as preferential regulatory regimes or the influence of lobbying. However, a broader understanding of corruption could encompass practices affecting democratic decision-making processes. This would extend the analysis beyond individual misconduct to systemic forms of influence. In addition to focusing on individual corrupt acts rather than systemic corruption, this individual focus is also narrowly limited to public officials. The law explicitly confines corruption to acts committed by persons in official positions, thereby excluding private-sector actors from its scope. Furthermore, the scope of "public official" is unclear because there is no clear definition of it in the legislation (Gogidze, 2024, p.16).

The definition's scope is broadened by the inclusion of both tangible and intangible benefits. Theoretically, this extends the scope of the law to gains such as influence, authority, prestige, or compliance obtained through coercion or manipulation. However, the definition also preserves the centrality of public office and personal "benefit". Under this approach, corruption only occurs when a specific individual or public official gains a benefit. However, harm to public interests or democratic processes alone does not qualify as corruption. This individualistic approach excludes "mediated corruption", which emphasizes that corruption can exist even when the benefit is indirect or institutional rather than personal, provided that official conduct distorts democratic decision-making (Thompson, 1993, p.369). Consequently, while the Uzbek legal definition in Article 3 is based on personal gain, it limits the scope for identifying systemic or process-based forms of corruption.

In this sense, it should be noted that Article 3 provides a functional definition for criminal law purposes. However, it remains insufficient from the perspective of public administration and governance. Given that the Uzbek statute is explicitly framed as a comprehensive law on combating corruption (Urinboyev & Svensson, 2024, pp.63–65; Ferreira, 2024, p.4), and is not limited to criminal sanctions, a broader, governance-oriented conceptualization would be a more appropriate starting point for effective anti-corruption policy.

Transparency and Tax Transparency

Transparency is also a complex concept that changes and evolves depending on the field in which it is used (Ball, 2009, pp.293–296). It is defined in the social sciences using two

[3] Law of the Republic of Uzbekistan dated 03.01.2017 No. ZRU-419 "On Combating Corruption" (Uzbek. Korrupsiyaga qarshi kurashish to‘g‘risida).

distinct methods: normative and descriptive. The normative definition treats transparency as a principle, while the descriptive definitions treat it as an institutional relationship (Meijer, 2009, p.258). In early governance literature, the terms “transparency” and “openness” were often used as synonyms, primarily referring to the availability and disclosure of information (Florini, 2002, p.5). However, later research has suggested that transparency involves more than openness. It also requires relational and functional elements, such as visibility and inferability (Michener & Bersch, 2013, p.240).

Therefore, transparency is conceptualized from a relational perspective within an institutional relationship, taking into account the other party’s point of view. In this approach, transparency is defined as the principal’s ability to observe the agent’s behavior and its consequences, thereby reducing the information asymmetries in structures of delegated authority (Prat, 2005, p.862; Meijer, 2009, p.258; Turina, 2016, p.383). On the other hand, according to those who adopt the normative definition, transparency is often considered as a principle together with accountability (Schedler, 1999, p.20; Mudacumura, 2014, p.37; Armstrong, 2005, pp.1–2). However, accountability is a process involving other elements, such as democratic development, social welfare, and psychological factors (Fox, 2007, p.668; Grimmelikhuijsen, 2012, p.66).

In this respect, taxation is a particularly sensitive field. Tax transparency, as a technical term, means accessibility to knowledge and information (Hey, 2019, p.4; Turina, 2016, p.383). With a normative approach, it is conceptualized as a structural principle of tax governance that contributes to institutional legitimacy and long-term regulatory sustainability (Gribnau & Jallai, 2018, p.354). Transparency in the tax system allows the public to monitor government activities, particularly holding incompetent or corrupt officials accountable for their actions (Blank, 2017, p.458). However, transparency is not an absolute value. As tax administrations operate within a framework that traditionally protects taxpayer privacy (Hambre, 2017, p. 163; Drywa, 2022, p. 40; Slemrod, 2025, p. 205), transparency measures must be reconciled with competing rule-of-law principles, including legal certainty, proportionality, foreseeability, and the protection of fundamental rights. Institutional reform in tax administration, therefore, requires a balance between transparency and taxpayers’ rights (such as the right to privacy).

In this study, transparency is used to reduce “information asymmetry”. Therefore, transparency tools are expressed in their descriptive form as making the information of one party in a relationship available to the other party. In this context, any reduction in information asymmetry within the tax relationship (between the state, taxpayers, and society) falls within the scope of the concept of tax transparency (Hey, 2019, p.5).

KEY MECHANISMS AND THEIR IMPLEMENTATION IN UZBEKISTAN

Tax transparency requires tax administrations to be open, predictable, and accountable (Blank, 2017, p.458). Beyond its general governance dimension, tax transparency also plays an important role in anti-corruption frameworks. In practice, tax transparency serves three interrelated anti-corruption functions. Firstly, it acts as an internal safeguard to reduce corruption within the tax administration itself. Secondly, it enables tax authorities to act as institutional gatekeepers, facilitating cooperation with other state bodies to detect and prevent corruption. Thirdly, it strengthens democratic accountability by making tax-related decision-making processes more visible and open to scrutiny. In the context of Uzbekistan's reforms, these dynamics become apparent through specific legal instruments: asset declaration, beneficial ownership, whistleblowing, and enhancement of information exchange.

Asset Declaration

Asset declaration systems are widely recognized as a key mechanism in preventing and combating corruption (OECD, 2011, p.12; Dominguez, 2024, p.5). The expected effect of these systems is to reduce corruption, facilitating the identification of illicit money by public officials and by limiting conflicts of interest (Burdescu et al., 2009, p.1; Kotlyar & Pop, 2021, p.1). This system requires public officials to disclose their assets and interests. Therefore, it establishes a framework for identifying, assessing, and mitigating the corruption "risks" -so it employs as a preventive mechanism (Burdescu et al., 2009, p.2). At the same time, this system employs a detective mechanism (Kotlyar & Pop, 2021, p.1). They are essentially designed to monitor public officials who have become significantly wealthier than expected and cannot explain the source of their funds. So, they serve the tools for identifying hidden illicit assets which are derived from corruption (Burdescu et al., 2009, p.12; Dominguez, 2024, p.5; Kotlyar & Pop, 2021, p.1).

Asset declaration can be considered in two interconnected stages: i) the declaration phase and ii) the public disclosure phase. Each phase contributes differently to prevention and detection (Demmke et al., 2008, p.67; Burdescu et al., 2009, p.10). In the declaration phase, public officials should report their assets and interests to the public authorities, so it enables scrutiny to identify potential conflicts of interest or unexplained wealth (Kotlyar & Pop, 2021, p.4). Its effectiveness relies on verification, cross-checking, and appropriate sanctions. Without these conditions, the declaration risks being purely symbolic (Kotlyar & Pop, 2021, p.9). Administrative costs for implementing and maintaining such systems remain a major institutional challenge (Messick, 2009, p. 7).

Public disclosure extends monitoring beyond state institutions to society (Burdescu et al., 2009, pp.8-9). It generates accountability pressures and enhances anti-corruption efforts (Burdescu et al., 2009, p.8). Empirical findings show that the public availability of asset declarations correlates most strongly with higher government quality and lower levels of corruption (Djankov et al., 2010, p.24). However, this effect is conditional on the presence of democratic governance; in non-democratic contexts, disclosure alone does not produce similar outcomes (Djankov et al., 2010, p.10), indicating that transparency and democracy are complementary to each other. Since the effects appear gradually, such rules may strengthen transparency over time and, in turn, democratic accountability (Gokcekus & Mukherjee, 2006, p.326). It is theoretically plausible that such rules gradually strengthen transparency and, through it, democratic accountability. However, the tension between disclosure and privacy must be addressed. Asset declarations and disclosure include personal data. Excessive publication can expose individuals to security risks or disproportionate intrusion into private life. Disclosure regimes should therefore follow principles of necessity and proportionality, defining what information is made public and under what safeguards (Messick, 2009, p.8).

In Uzbekistan, a presidential decree issued in 2021[4] mandated asset declaration (income and property) for civil servants, heads of state-owned enterprises, and their spouses and minor children. By the end of 2025, Uzbekistan had yet to implement a functioning system for asset and income declarations, leaving institutional gaps frequently noted in local literature, which calls for enactment and enforcement of such a law (OECD, 2024, p.31; Makhmudovich & Rakhimov, 2025, p.46). In 2024, Uzbekistan enacted the Law on Conflict of Interest[5] to curb corruption in public service. The law mandates that officials disclose personal interests that may influence their duties (Article 6). However, the effectiveness of this law ultimately depends on how well it functions as a mechanism for declaring assets and interests. By the end of 2025, the implementation of asset and interest declaration mechanisms still had not been established. In other words, although a presidential decree on AID and the Law on Conflict of Interest show partial intention to regulate the matter, the area remains deficient in terms of both a comprehensive legal framework and institutional capacity.

Beneficial Ownership

A key objective of anti-corruption legislation, particularly anti-money laundering legislation, and tax law is to identify the beneficial owners of companies, trusts, and other assets (Seer, 2015, p.86). Beneficial ownership registers may facilitate the detection of tax evasion and corruption proceeds concealed through shell companies and offshore accounts (United Nations, 2025, p.18). By reducing the gap between formal legal title and effective control, such registers aim to limit opportunities for concealment of illicit assets, in line with international standards (FATF, 2023, p.22), which require that "adequate, accurate, and up-to-date" information on the beneficial owners of legal persons be maintained.

Uzbekistan's economic structure is characterized by a significant presence of state-owned enterprises (Izvorski et al., 2021, p.174; Popov, 2023, p.304; OECD, 2023a, p.22). Recently, large state-owned enterprises have formally adopted corporate governance standards and anti-corruption compliance mechanisms, including rules on gifts and hospitality, conflict-of-interest policies, and due diligence requirements (OECD, 2024, p.85). These reforms signal an institutional commitment to integrity. However, the practical effectiveness of such compliance programs depends on reliable access to beneficial ownership information. Without knowing the ultimate beneficial owners, it is impossible to accurately identify risks, monitor potential conflicts of interest or enforce anti-corruption measures — particularly in state-owned enterprises with complex ownership structures.

In practice, cases from Uzbekistan have demonstrated how opaque ownership structures can undermine anti-corruption and governance efforts. Several high-profile cases from Uzbekistan illustrate how opaque ownership structures can undermine anti-corruption efforts. In the Gulnara Karimova case, investigative findings revealed that she operated through a network of shell companies — including Gibraltar-based Takilant Limited and Hong Kong-based Expoline Limited — formally registered under

[4] Decree of the President of the Republic of Uzbekistan dated July 6, 2021 No. UP-6257. (www.lex.uz)

[5] Law of the Republic of Uzbekistan, dated 06/05/2024 No. LRU-931 On conflict of interests (Uzbek. Manfaatlar to'qnashuvi to'g'risida)

nominee shareholders, while retaining effective beneficial ownership (Lasslett et al., 2017, p.38). Similarly, reporting by the Organised Crime and Corruption Reporting Project concerning Achilbay Ramatov, Uzbekistan's first deputy prime minister, alleged that state railway contracts were channelled to entities connected to offshore structures, with effective control exercised through proxy arrangements (Gogidze, 2024, p.8). These cases demonstrate that without transparent beneficial ownership registration, conflicts of interest and corruption risks cannot be effectively identified or prevented. These examples highlight that without transparent beneficial ownership registration and disclosure, it is insufficient to prevent conflicts of interest and corruption risks.

This deficiency has been partially addressed in the legal framework relating to public procurement. The 2021 Law on Public Procurement[6] requires bidders to disclose information concerning their beneficial owners. Public procurement data are recorded in an integrated register together with information on bidders' identities and their beneficial owners, and this information is made available to the public free of charge via the internet (IMF, 2025, p.18). This obligation, however, remains confined to the procurement context and does not form part of a comprehensive beneficial ownership framework. Furthermore, empirical evidence indicates that these disclosure requirements are often disregarded in practice, even within the limited scope of the Public Procurement Law (Gogidze, 2024, p.16).

The absence of clearly reported thresholds for foreign entities directly or indirectly controlled by taxpayers (Umarbekovich, 2025, p.141) constrains the capacity of the tax administration to identify complex ownership structures and cross-border profit retention schemes. Furthermore, transparency mechanisms limited to record-keeping, without effective verification procedures and proportionate enforcement measures (United Nations, 2025, p.18) risk becoming only formal compliance instruments rather than substantive tools of transparency. Consequently, Uzbekistan faces a structural legal gap concerning the systematic identification of the beneficial ownership registration and disclosure. Addressing this deficiency requires, first, the introduction of clear statutory provisions establishing reporting obligations, defining control thresholds, and regulating access to beneficial ownership information within tax legislation (substantive law reform). This reform should clarify who can access the data—only competent authorities or also the public—while balancing transparency with data protection and confidentiality. Second, effective implementation requires procedural reform in the form of a specialized unit within the tax administration (procedural law reform). Currently, however, it does not appear that the Uzbek tax administration maintains a dedicated department responsible for monitoring international corporate ownership arrangements (Umarbekovich, 2025, p.140). For substantive legal reform to be effective, institutional reform would need to proceed in parallel. Another part of this issue is the public disclosure of ownership structures. While it allows for public oversight, it can also raise significant privacy concerns (Cindori, 2023, p.113; Knobel, 2020, p.43). However, it is important to note that the privacy of politicians and top government officials -generally known as politically exposed persons (United Nations, 2024, p. 13; FATF, 2013, p.3) is subject to significantly fewer restrictions in terms of public interest. Therefore, the protection of their personal data is more limited (Yaltı, 2006, p.175).

[6] Law of the Republic of Uzbekistan, dated April 22, 2021, No. ZRU-684.

Protection of Whistleblowers

The protection of whistleblowers constitutes a significant component of contemporary transparency regimes (Brown et al., 2014, p.30). Within the field of taxation, whistleblowing performs a structurally distinct function due to the dual character of tax administration: it combines extensive authority for gathering information with strict tax confidentiality obligations. Drawing on the established distinction in whistleblowing theory between internal and external disclosure (Jubb, 1999, p.84; Near & Miceli, 1985, p.10), whistleblowing in the tax context may likewise be examined along two dimensions: institutional (internal) and public-interest (external) disclosure.

From a tax governance perspective, institutional (or internal) whistleblowing refers to individuals within the tax administration who disclose unlawful or arbitrary practices carried out by tax authorities. Such practices may include preferential tax treatment, unauthorized exemptions, selective enforcement in transfer pricing audits, or the misuse of discretionary powers. In this context, whistleblowing functions as a mechanism of administrative accountability by exposing abuses of public authority, as public access to information through leaks enables society to monitor governmental activities and to hold officials—particularly those perceived as "incompetent and corrupt"—accountable for their actions (Fenster, 2005, p.889). External or public-interest disclosure -what is meant here is the voice outside of the tax administration- involves reporting to bodies outside the tax administration, such as prosecutors, the media, or civil society. This may include the revelation of large-scale tax evasion schemes or aggressive tax planning strategies. In such cases, whistleblowing aims to expose systemic distortions within the tax system that undermine equality and tax justice. Both types of disclosures are grounded in freedom of expression (Kapucu & Kocatepe, 2022, p.1451) and the strengthening of democracy (Høedt-Rasmussen & Voorhoof, 2018, pp.3–6).

In Uzbekistan, whistleblower protection has been incorporated primarily within the framework of anti-corruption legislation (Gogidze, 2024, p.15; Wineburgh, 2024, p.8). Article 28 of the Law on Combating Corruption provides guarantees for individuals who report corruption-related crimes, and subsequent regulatory measures have introduced digital reporting mechanisms, including the e-anticor.uz platform. These developments represent important steps toward institutionalizing reporting channels and encouraging disclosures. A system for rewarding individuals who report corruption offenses or contribute to the fight against corruption with financial grants or certificates of appreciation has been implemented (as a good practice) and is actively used in practice -i.e., 30 people were rewarded in 2023 (OECD, 2024, p.67).

Nevertheless, the existing framework reveals structural limitations. First, the legislation does not provide a clear legal definition of "whistleblower". While such silence may allow interpretative flexibility, it also creates uncertainty regarding the scope of protection and the conditions under which legal safeguards apply. Second, it appears that protection is limited to the reporting of criminal offences. However, governance scholars conceptualize corruption not only as criminal conduct, but also as forms of abuse of power that may not reach criminal liability (Teachout, 2008, p. 376; Armstrong, 2005, p.7). In the context of tax administration, certain practices, such as selective enforcement, informal preferential treatment, or discretionary decisions that raise ethical concerns, may not constitute criminal offences, but can be regarded as corrupt practices since they undermine democratic decision-making procedures. Therefore, limiting protection to disclosures of criminal offences may result in the exclusion of crucial information for tax justice and institutional accountability.

Another issue that has arisen from the limitation of whistleblower protection to criminal offences is the question of the criminal liability of legal entities. Under the current criminal legislation of Uzbekistan, the criminal liability of legal entities is not expressly regulated (Otajonov, 2023, p.27). According to Article 27, part three, legal entities are held liable for corruption offenses in accordance with the procedure established by law. This is described as a semi-criminal liability, being an administrative liability (Otajonov, 2023, p.28; Karimova & Nigmadjanov, 2024, p.69). However, it is accepted that this approach is insufficient in determining the liability of legal entities, especially for anti-corruption goals (Karimova & Nigmadjanov, 2024, pp.69–70). This legislative gap creates uncertainty as to how the authorities will legally classify and assess corruption reports involving legal entities, and whether such disclosures will fall within the scope of whistleblower protection mechanisms.

Moreover, there is still no specialized agency or unit responsible for a system to protect whistleblowers (OECD, 2024, p.11). Therefore, Uzbekistan's whistleblower regime represents partial integration of whistleblowing transparency norms within anti-corruption legislation. Reporting channels exist, yet the scope of protection remains relatively narrow and primarily "crime" oriented. The coherence between tax transparency and anti-corruption objectives could be strengthened by extending protection to include the good-faith disclosure of significant administrative misconduct.

Inter-institutional Coordination: Exchange of Information

In contemporary discourse, tax transparency is closely linked to the framework of information exchange (Oberson, 2015, p.1; Turina, 2016, p.394). In Uzbekistan's reform trajectory, information exchange mechanisms have developed simultaneously at the domestic and international levels. While domestic coordination addresses internal administrative coherence, international exchange responds to cross-border financial risks. These two dimensions, while distinct, are structurally interconnected and shape the overall transparency architecture. Exchange of information operates as a technical instrument of administrative cooperation (OECD, 2020, p.174). This provides public institutions with the ability to collect and process scattered data in a coordinated manner and constitutes a structural element of institutional coordination in anti-corruption policy (Jenkins, 2019, pp.2–3). Corruption risks may remain undetected where administrative competencies are fragmented. This is particularly the case if data collected under separate legal mandates cannot be connected and evaluated together.

In Uzbekistan, the State Tax Committee holds extensive data concerning income, assets, and economic activity, while the Anti-Corruption Agency (ACA) is primarily responsible for investigating bribery, abuse of office, and related offences. In principle, coordinated data-sharing mechanisms between these bodies could enhance the detectability of corruption. This is because they could link financial information with investigative authority. Recent reforms have introduced certain institutional arrangements aimed at strengthening coordination. Article 8 of the Law on Combating Corruption provides for the establishment of Interdepartmental Commissions tasked with monitoring anti-corruption activities and facilitating cooperation among public institutions (Mustafoev, 2024, p.42; Norboev, 2020, pp.133–136). However, the legal basis and operational scope of this cooperation are still not clearly defined. The legislation does not clearly specify whether such cooperation involves the systematic exchange of information, shared databases, or joint analytical procedures. Indeed, a lack of communication and weak cooperation between public institutions in Uzbekistan has been highlighted by academic assessments (Khudaykulov, 2024, p.156). In 2022,[7] another step was taken with the introduction of an electronic interaction framework. This was designed to make it easier for investigative bodies to coordinate their efforts. A system known as "Electronic Enquiry and Pretrial Investigation" is employed in corruption investigations, enabling investigators to access the online databases of the Tax Committee, the Central Bank, and commercial banks (OECD, 2024, p.176). Through this system, investigators can access information directly and quickly from the Tax Committee's database (OECD, 2024, p.176). Although this system provides criminal investigative bodies with access to tax, customs, and banking data, its scope is limited in procedural and institutional terms. It appears to function primarily as a one-way access mechanism for tax data. Access is only granted to criminal investigative bodies. There does not exist a reciprocal exchange mechanism. Consequently, the tax administration itself does not possess symmetrical access to information held by other institutions under this framework.

Although Uzbekistan has taken steps toward inter-institutional coordination, especially during pre-trial investigations, it still lacks a fully integrated transparency system for anti-corruption governance. From a normative perspective, strengthening inter-agency coordination would require clearer legal delineation of competences and information-sharing obligations (Jenkins, 2019, p.12). There are alternative instruments, such as Memoranda of Understanding (MoUs) (World Bank, 2020, p.272), which are formal but generally non-binding inter-agency agreements designed to regulate coordination and the exchange of information without creating statutory obligations. This model could provide procedural clarity regarding the scope, format, and limits of data exchange. However, in a legal system characterized by formal hierarchies and strong reliance on legislative authorization, legislatively mandated joint task forces may provide a legal basis and greater institutional clarity than flexible administrative agreements (MoUs). A pertinent example is Kenya's Multi-Agency Team (MAT), which brings together the Kenya Revenue Authority, the Ethics and Anti-Corruption Commission, and other law enforcement agencies. This structure has enabled real-time information sharing and, between 2005 and 2016, facilitated the recovery of approximately KSh 9.8 billion in assets (World Bank, 2020, pp. 272–273).

Uzbekistan should transition from informal cooperation to a structured inter-agency framework by enacting legislation that clearly defines the jurisdictional boundaries and mandatory data-sharing obligations of each institution. Rather than relying on non-binding Memoranda of Understanding (MoUs), the government should establish a legislatively mandated Joint Task Force with the legal authority to lead multi-agency investigations. This transition involves transforming the existing Interdepartmental Commission into an

[7] Presidential Decree Of The Republic of Uzbekistan of January 28, 2022, No. PP-105.

operational hub equipped with "read-only" direct access to relevant institutional datasets. Furthermore, a statutory mechanism should be implemented to mandate the automatic, real-time transmission of financial and administrative data between agencies, replacing ad-hoc requests with a standardized, legally enforceable digital protocol.

Article 7 of the Law on Combating Corruption is another cause of structural inconsistency. This is because it lists the state bodies directly involved in anti-corruption activities, but does not explicitly include the State Tax Committee. The final paragraph of the article includes that "other government agencies also carry out anti-corruption activities in accordance with the law," thereby implicitly including the State Tax Committee. This implicit inclusion relegates the State Tax Committee's role in combating corruption to a secondary position within the inter-institutional hierarchy and creates legal and institutional ambiguity. Therefore, adopting a clearer and more explicit legal provision in this regard would be a further step toward strengthening institutional cooperation. So it should be amended Article 7 of the Law on Combating Corruption to explicitly include the State Tax Committee among the bodies involved in anti-corruption activities.

Globalization is accelerating and capital movements are becoming more cross-border. Today, financial crimes like tax evasion, bribery, embezzlement and money laundering are often linked (Kemsley et al., 2022, p.589; Spreutels & Grijseels, 2000, p.3; Mutascu, 2025, p.1; Besley & McLaren, 1993, p.119). Criminal proceeds are channeled through financial systems in different countries and concealed through complex corporate structures. Consequently, cooperation between states has become essential. As a result, mechanisms such as mutual administrative assistance in tax matters and information exchange have become increasingly coordinated (Seer, 2015, p.57) and are now considered crucial components of tax transparency (Marino, 2015, pp.6–7). Exchange of information operates through different methods such as on-request, automatic, and spontaneous information exchange methods. Its legal basis is formed by double taxation conventions (Oberson, 2015, p.17), tax information exchange agreements (Oberson, 2015, p.69), and mutual administrative assistance in tax matters (Oberson, 2015, p.82).

Uzbekistan has signed several bilateral agreements which provide spontaneous exchange of tax information. In addition, Uzbekistan has the necessary domestic legal basis to exchange information spontaneously (OECD, 2025, p.395). Although legal instruments have been introduced, there is still an absence of an operational framework for their implementation (OECD, 2025, p.393). Personnel shortages and inadequate technological infrastructure are among the technical barriers to information exchange (Öner, 2010, p.237). Therefore, it is not enough for Uzbekistan to establish the legal basis; it needs to support this with technical developments. It requires increasing the institutional capacity, such as training personnel and establishing technological infrastructure for information exchange. On the other hand, Uzbekistan has not joined any agreement which provides the automatic exchange of information and Common Reporting Standards (CRSs). However, for developing countries like Uzbekistan, automatic information exchange is an important tool in preventing corruption and tax evasion (Knobel & Meinzer, 2014, p.1). The absence of participation in such agreements significantly restricts the tax administration's capacity to receive financial data from foreign jurisdictions. Consequently, Uzbek tax administration is unable to regularly or automatically check its residents' offshore financial assets, which makes it difficult to detect corruption and tax evasion (Umarbekovich, 2025, p.141).

In summary, while Uzbekistan has a legal framework that supports spontaneous and on-request information exchange, there is still a lack of implementation. Additionally, there are still legal and technical barriers to the automatic exchange of information. Apart from the exchange of information on tax matters, the exchange of information in the fight against corruption is largely based on cooperation within the framework of criminal law. The fundamental global document in this area is the United Nations Convention against Corruption (UNCAC),[8] which imposes obligations on state parties regarding mutual legal assistance, information sharing, and the recovery of proceeds of crime (Article 48 of UNCAC). Uzbekistan became a party to the UNCAC in 2008, albeit with a reservation excluding the application of Article 66(2) concerning dispute settlement through arbitration and the International Court of Justice. Furthermore, the OECD Anti-Bribery Convention[9] regulates international cooperation. Article 9 of the Convention provides for mutual legal assistance between state parties. Uzbekistan is not yet a party to this convention. Exchange of information in tax matters and mutual legal assistance in corruption are complementary mechanisms - used as the "wider use of treaty-exchanged information" (OECD, 2023b, p.6). Financial data obtained for tax purposes can constitute evidence in detecting crimes such as bribery or embezzlement; similarly, asset movements revealed in corruption investigations may indicate tax evasion.

CONCLUSION

This article has explored the interaction between anti-corruption law and tax law by analyzing tax transparency as a structural regulatory mechanism within Uzbekistan's reform framework. The analysis demonstrates that tax transparency mechanisms operate as an anti-corruption instrument. However, its effectiveness depends on the coherence between substantive law, procedural law, and institutional capacity. This article has examined legal and institutional developments across four principal areas: asset declaration, beneficial ownership, whistleblower protection, and exchange of information.

1- Asset declaration: Asset declaration is an important system for both anti-corruption and tax purposes. Although a presidential decree was issued in 2021 and the Anti-Corruption Agency (ACA) has undertaken preparatory work, there is still no comprehensive law regulating the system in Uzbekistan. For this reason, asset declaration has not yet been implemented. This constitutes one of the most significant areas where both legal and institutional shortcomings persist. The declaration of assets by individuals in key public positions, and by their close relatives, is a vital tool in the fight against corruption. At the same time, this system could help the tax authorities to identify tax evasion. Therefore, it is necessary to have a clear legal framework and effective institutional implementation capacity. A system that allows coordinated access for both the ACA and the State Tax Committee should be implemented.

[8] United Nations, Treaty Series, vol. 2349, p. 41; Doc. A/58/422, New York, 31 October 2003.

[9] OECD, Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, OECD/LEGAL/0293.

2- Beneficial ownership: This issue is closely connected to asset declaration. It is particularly important in a situation where individuals who have important public positions may also be connected to companies that are a large part of Uzbekistan's economy. Identifying the ultimate beneficial owners of such companies is essential in combatting corruption. In Uzbekistan, the existing legal framework concerning beneficial ownership is largely limited to participation in public procurement procedures. Even during this process, it is clear that there are challenges in terms of institutional capacity. Beyond this, there is no comprehensive beneficial ownership register accessible to relevant authorities, including the tax administration. This constitutes a significant structural deficiency in combatting corruption.

3- Whistleblower protection: In this field, a legal framework has been established to protect individuals who report corruption-related crimes in Uzbekistan. A special online portal is now available for the submission of reports, and whistleblowers are granted financial rewards. In this respect, institutional capacity has been aligned with the legal framework. Nevertheless, the system still requires further development. In particular, the existing rules offer narrow protection. This is because they only apply to the disclosure of criminal offences. However, this limitation may result in the exclusion of disclosure for acts of corruption that do not fall within a criminal definition (i.e., secret preferential tax regimes). This limitation may undermine the broader public interest objective of whistleblower protection. Furthermore, given that legal entities are not subject to criminal liability under Uzbek law, individuals reporting corruption carried out through corporate structures — especially where the responsible individuals are not fully identifiable — may not benefit from adequate protection.

4- Exchange of information: It has been analyzed from two perspectives: coordination among domestic administrative authorities and cross-border information exchange.

a) At the domestic level, certain general legal provisions provide for coordination among administrative bodies. Steps have also been taken to allow criminal authorities access to tax data in the context of investigations. However, several structural shortcomings remain. First, the tax administration is not explicitly listed among the designated anti-corruption bodies in the relevant legislation. Second, while the investigative framework enables criminal authorities to access tax information, there is no corresponding explicit provision allowing the tax administration to access information held by anti-corruption institutions. Third, although Interdepartmental Commissions may function as joint task forces, there is a lack of a clear legal and institutional framework defining how coordination particularly between the tax administration and the ACA – is to operate in practice. Consequently, both legal clarification and enhanced institutional capacity remain necessary components of an effective anti-corruption strategy in this field.

b) At the international level, various legal mechanisms exist for both tax matters and corruption-related offences. Uzbekistan's bilateral tax treaties provide a legal basis for the spontaneous exchange of information, as they contain relevant provisions; however, there is limited data regarding practical implementation capacity. Uzbekistan is not a party to multilateral administrative cooperation instruments -such as OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters- which prevents the operation of automatic exchange of information mechanisms, including those based on the Common Reporting Standard that enable the automatic receipt of financial information from abroad. Accordingly, in the field of automatic exchange of information, both legal and institutional deficiencies exist. In addition to tax matters, the United Nations Convention against Corruption (UNCAC), to which Uzbekistan is a party, provides a legal framework for international cooperation in corruption-related offences.

Overall, several common conclusions can be emphasized:

First, combating corruption requires not only legal reform but also a broader socio-cultural transformation that reshapes the functioning of the legal system. The establishment of a complete and coherent legal framework is a necessary starting point, but it is not sufficient in itself. The effectiveness of such reforms also depends on time, consistent implementation, and the gradual internalization of anti-corruption norms. Second, sustainable transformation requires the development of institutional capacity alongside legal reform. This entails the creation of specialized units, the training of personnel to an advanced level of expertise, and significant public investment in administrative infrastructure. Without stronger institutions, legal reforms may remain symbolic. Finally, it must be recognized that all the mechanisms discussed—asset declaration, whistleblowing, information exchange, and beneficial ownership transparency—enhance transparency to the extent that they limit privacy, thereby creating potential tensions with the right to respect for private life. For this reason, both legal frameworks and their implementation should be designed in a gradual, proportionate, and fair manner. Gradual approaches may prioritize senior public officials or politically exposed persons in asset declaration and public beneficial ownership disclosure. Proportionality requires that information unrelated to corruption or tax matters not be shared with institutions lacking a legitimate interest. Fairness demands a careful balancing of public interest and private rights. Consequently, rules and practices relating to personal data protection must be considered and developed in conjunction with tax and anti-corruption frameworks, rather than treated as separate regulatory domains.

FUNDING

This article is based on the project that has received funding from the European Union's Horizon Europe research and innovation programme under the Marie Skłodowska-Curie grant agreement No. 101085855.

CONFLICT OF INTEREST

The author declares no conflict of interest.

AUTHORS' CONTRIBUTIONS

GK: conceptualization, methodology, writing – original draft, writing – review & editing.

REFERENCES:

1. Armstrong, E. (2005). Integrity, transparency and accountability in public administration: Recent trends, regional and international developments and emerging issues. United Nations, Department of Economic and Social Affairs, 1(10), 1–10. https://insightsonindia.com/wp-content/uploads/2013/09/integrity-transparency-un.pdf
2. Ball, C. (2009). What is transparency? Public Integrity, 11(4), 293–308. https://doi.org/10.2753/PIN1099-9922110400
3. Besley, T., & McLaren, J. (1993). Taxes and bribery: The role of wage incentives. The Economic Journal, 103(416), 119–141. https://doi.org/10.2307/2234340
4. Blank, J. D. (2017). The timing of tax transparency. Southern California Law Review, 90(3), 449–458. https://ssrn.com/abstract=2756629
5. Brown, A., Vandekerckhove W., & Dreyfus S. (2014). The relationship between transparency, whistleblowing, and public trust. In Research handbook on transparency (pp. 30–58). Edward Elgar Publishing. https://www.doi.org/10.4337/9781781007945.00008
6. Burdescu, R., Reid, G. J., Gilman, S., & Trapnell, S. (2009). Income and asset declarations: Tools and trade-offs. World Bank & U.N. Office on Drugs & Crime, Stolen Asset Recovery Initiative. https://www.unodc.org/documents/corruption/Publications/StAR/StAR_Publication_-_Income_and_Asset_Declarations.pdf
7. Cindori, S. (2023). Beneficial ownership—Demand for transparency, threat to privacy. Review of European and Comparative Law, 55, 113–131. https://doi.org/10.31743/recl.16352
8. Cuervo-Cazurra, A. (2014). Transparency and corruption. In The Oxford handbook of economic and institutional transparency, 323–337). Oxford University Press. https://doi.org/10.1093/oxfordhb/9780199917693.001.0001.
9. Demmke, C., Bovens, M., Henökl, T., van Lierop, K., Moilanen, T., Pikker, G., & Salminen, A. (2008). Regulating conflicts of interest for holders of public office in the European Union. EIPA. https://www.idos-research.de/uploads/media/hpo_professional_ethics_en.pdf
10. Djankov, S., La Porta, R., Lopez-de-Silanes, F., & Shleifer, A. (2010). Disclosure by politicians. American Economic Journal: Applied Economics, 2(2), 179–209. https://doi.org/10.1257/app.2.2.179
11. Dominguez, M. (2024). Improving and enforcing income, interest and asset declaration systems. Transparency International. https://knowledgehub.transparency.org/helpdesk/improving-and-enforcing-income-interest-and-asset-declaration-systems
12. Drywa, A. (2022). Taxpayer's right to privacy? Intertax, 50(1), 40–55. https://doi.org/10.54648/taxi2022004
13. Financial Action Task Force [FATF]. (2023). Guidance on beneficial ownership for legal persons. https://www.fatf-gafi.org/en/publications/Fatfrecommendations/Guidance-Beneficial-Ownership-Legal-Persons.html
14. Financial Action Task Force [FATF]. (2013). Politically exposed persons. https://www.fatf-gafi.org/content/dam/fatf-gafi/guidance/Guidance-PEP-Rec12-22.pdf
15. Fenster, M. (2005). The opacity of transparency. Iowa Law Review, 91, 885–949. http://scholarship.law.ufl.edu/facultypub/46
16. Ferreira, J. (2024). The impact of anti-corruption legislation on the evolution of corporate law in Uzbekistan (International Program Papers No. 140). University of Chicago Law School. https://chicagounbound.uchicago.edu/international_immersion_program_papers/140
17. Florini, A. (2002). Increasing transparency in government. International Journal on World Peace, 29(3), 3–37. https://ink.library.smu.edu.sg/soss_research/2326
18. Fox, J. (2007). The uncertain relationship between transparency and accountability. Development in Practice, 17(4–5), 663–671. https://doi.org/10.1080/09614520701469955
19. Garrido, M., Zaloznaya, M. P., & Wilson, N. (2024). Sociology of corruption. In Elgar encyclopedia of corruption and society (pp. 303–308). Edward Elgar Publishing. https://doi.org/10.4337/9781803925806
20. Ghura, D. (1998). Tax revenue in Sub-Saharan Africa: Effects of economic policies and corruption (IMF Working Paper WP/98/135). International Monetary Fund. https://doi.org/10.5089/9781451855685.001

21. Gogidze, L. (2024). Corruption and anti-corruption efforts in Uzbekistan. Transparency International. https://knowledgehub.transparency.org/helpdesk/corruption-and-anti-corruption-efforts-in-uzbekistan

22. Gokcekus, O., & Mukherjee, R. (2006). Officials' asset declaration laws: Do they prevent corruption? In J. Kotalik & D. Rodriguez (Eds.), Global corruption report 2006 (pp. 325–328). Pluto Press. https://files.transparencycdn.org/images/2006_GCR_HealthSector_EN.pdf

23. Gribnau, H., & Jallai, A.-G. (2018). Sustainable tax governance and transparency. In Challenges in managing sustainable business: Reporting, taxation, ethics and governance (pp. 337–369). Springer International Publishing. https://dx.doi.org/10.2139/ssrn.3273553

24. Grimmelikhuijsen, S. (2012). Linking transparency, knowledge and citizen trust in government: An experiment. International Review of Administrative Sciences, 78(1), 50–73. https://doi.org/10.1177/0020852311429667

25. Hambre, A.-M. (2017). Tax confidentiality: A legislative proposal at national level. World Tax Journal, 163–188. https://doi.org/10.59403/17rhcvx

26. Hey, J. (2019). The notion and concept of tax transparency. In F. B. Yavaşlar & J. Hey (Eds.), Tax transparency (pp. 3–15). IBFD, EATLP International Tax Series. https://doi.org/10.59403/3yczdq9

27. Høedt-Rasmussen, I., & Voorhoof, D. (2018). Whistleblowing for sustainable democracy. Netherlands Quarterly of Human Rights, 36(1), 3–6. http://doi.org/10.1177/0924051917753314

28. Hwang, J. (2002). A note on the relationship between corruption and government revenue. Journal of Economic Development, 27(2), 161–176. https://jed.cau.ac.kr/archives/27-2/27-2-10.pdf

29. International Monetary Fund [IMF]. (2025). Republic of Uzbekistan (IMF Country Report No. 25/143). https://doi.org/10.5089/9798229014755.002

30. Izvorski, I., Vatyan, A., Trushin, E., Abdul-Hamid, H., Dalvit, N., Safarov, M., Iootty, M., Novikova, M., Melecky, M., Ahmedov, M., Manuilova, N., Zorya, S., & Nagaraj, V. (2021). Assessing Uzbekistan's transition: Country economic memorandum. World Bank. http://documents.worldbank.org/curated/en/576691637238042837

31. Jenkins, M. (2019). Interagency coordination mechanisms. Transparency International. https://knowledgehub.transparencycdn.org/helpdesk/Interagency-coordination-mechanisms_2019_PR.pdf

32. Jubb, P. (1999). Whistleblowing: A restrictive definition and interpretation. Journal of Business Ethics, 21(1), 77–94. https://doi.org/10.1023/A:1005922701763

33. Kapucu, G., & Kocatepe, M. (2022). İnsan Hakları Avrupa Mahkemesi'nin Halet-Lüksemburg kararı: Vergi hukukunda bilgi sızdırma (whistleblowing) [The European Court of Human Rights' ruling in Halet v. Luxembourg: Whistleblowing in tax law]. Süleyman Demirel Üniversitesi Hukuk Fakültesi Dergisi, 12(2), 1451–1487. https://doi.org/10.52273/sduhfd..1175286

34. Karimova, D., & Nigmadjanov, U. (2024). Perspectives on introducing corporate criminal liability for the crime of bribery in Uzbekistan. In R. Urinboyev (Ed.), The political economy of Central Asian law (pp. 53–77). Palgrave Macmillan. https://doi.org/10.1007/978-3-031-55341-7_3

35. Kaufmann, D., & Bellver, A. (2005). Transparenting transparency: Initial empirics and policy applications (MPRA Paper No. 8188). https://dx.doi.org/10.2139/ssrn.808664

36. Kemsley, D., Kemsley, S., & Morgan, F. (2022). Tax evasion and money laundering: A complete framework. Journal of Financial Crime, 29(2), 589–602. https://dx.doi.org/10.2139/ssrn.3701758

37. Khudaykulov, A. (2024). Mapping institutional resilience: Locating regulatory and growth frameworks in Central Asia. In R. Urinboyev (Ed.), The political economy of Central Asian law (pp. 143–172). Palgrave Macmillan. https://doi.org/10.1007/978-3-031-55341-7_6

38. Knobel, A. (2020). Transparency of asset and beneficial ownership information (Facti Panel Background Paper 4). https://dx.doi.org/10.2139/ssrn.3734400

39. Knobel, A., & Meinzer, M. (2014). Automatic exchange of information: An opportunity for developing countries to tackle tax evasion and corruption. Tax Justice Network. https://www.taxjustice.net/wp-content/uploads/2013/04/AIE-An-opportunity-for-developing-countries.pdf

40. Kolstad, I., & Wiig, A. (2009). Is transparency the key to reducing corruption in resource-rich countries? World Development, 37(3), 521–532. https://doi.org/10.1016/j.worlddev.2008.07.002

41. Kotlyar, D., & Pop, L. (2021). Automated risk analysis of asset and interest declarations of public officials: A technical guide. World Bank & U.N. Office on Drugs & Crime, Stolen Asset Recovery Initiative. https://doi.org/10.1596/36336

42. Lasslett, K., Kanji, F., & McGill, D. (2017). 'A dance with the cobra': Confronting grand corruption in Uzbekistan. International State Crime Initiative. https://pure.ulster.ac.uk/ws/files/86016131/_A_Dace_with_a_Cobra_Full_Report_with_Executive_Summary.pdf
43. Lewis, D. G. (2016). Tackling corruption in Uzbekistan: A white paper. Open Society Eurasia Program. https://www.opensocietyfoundations.org/uploads/ff271daf-1f43-449d-a6a2-d95031e1247a/tackling-corruption-uzbekistan-20160524.pdf
44. Lindstedt, C., & Naurin, D. (2010). Transparency is not enough: Making transparency effective in reducing corruption. International Political Science Review, 31(3), 301–322. https://doi.org/10.1177/0192512110377602
45. Makhmudovich, M. S., & Rakhimov, U. Z. (2025). Anti-corruption reforms and their impact on FDI in Uzbekistan. Universal Journal of Academic and Multidisciplinary Research, 3(25), 41–49. https://science-research.org.uz/index.php/UJAMR/article/view/156
46. Marino, G. (2015). General report. In G. Marino (Ed.), New exchange of information versus tax solutions of equivalent effect (EATLP Series, pp. 3–45). IBFD. https://www.ibfd.org/sites/default/files/2021-04/15_090_New_Exchange_of_Information_versus_Tax_Solutions_EATLP%2013_final_web_0.pdf
47. Meijer, A. (2009). Understanding modern transparency. International Review of Administrative Sciences, 75(2), 255–269. https://doi.org/10.1177/0020852309104175
48. Messick, R. (2009). Income and assets declarations: Issues to consider in developing a disclosure regime. U4 Anti-Corruption Resource Centre. https://www.u4.no/publications/income-and-assets-declarations-issues-to-consider-in-developing-a-disclosure-regime
49. Michener, G., & Bersch, K. (2013). Identifying transparency. Information Polity, 18, 233–242. https://doi.org/10.3233/IP-130299
50. Mudacumura, G. (2014). Accountability and transparency: Cornerstones of development and democratic governance. In G. Mudacumura & G. Morçöl (Eds.), Challenges to democratic governance in developing countries (pp. 37–55). Springer. https://doi.org/10.1007/978-3-319-03143-9_3
51. Mustafoev, T. (2024). The international anticorruption agenda, legal culture, and business environment in Uzbekistan. In R. Urinboyev (Ed.), The political economy of Central Asian law (pp. 23–51). Palgrave Macmillan. https://doi.org/10.1007/978-3-031-55341-7_2
52. Mutascu, M. (2025). Tax evasion—bribery paradox. International Tax and Public Finance, 1–22. https://doi.org/10.1007/s10797-025-09907-7
53. Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. Journal of Business Ethics, 4(1), 1–16. https://doi.org/10.1007/BF00382668
54. Norboev, T. (2020). The fight against corruption as a priority condition for the development of civil society. European Science Review, (1–2), 133–136.
55. Nye, J. (1967). Corruption and political development: A cost-benefit analysis. American Political Science Review, 61(2), 417–427. https://doi.org/10.2307/1953254
56. Oberson, X. (2015). International exchange of information in tax matters: Towards global transparency. Edward Elgar Publishing. https://doi.org/10.4337/9781800884915
57. Organisation for Economic Co-operation and Development [OECD]. (2011). Asset declarations for public officials: A tool to prevent corruption. Fighting corruption in Eastern Europe and Central Asia. OECD Publishing. https://doi.org/10.1787/9789264095281-en
58. Organisation for Economic Co-operation and Development [OECD]. (2020). Public integrity handbook. OECD Publishing. https://doi.org/10.1787/ac8ed8e8-en
59. Organisation for Economic Co-operation and Development [OECD]. (2023a). Insights on the business climate in Uzbekistan. OECD Publishing. https://doi.org/10.1787/317ce52e-en
60. Organisation for Economic Co-operation and Development [OECD]. (2023b). Facilitating the use of tax-treaty-exchanged information for non-tax purposes: A contribution to a whole-of-government approach to tackling illicit financial flows. Global Forum on Transparency and Exchange of Information for Tax Purposes. OECD Publishing. https://doi.org/10.1787/3172838e-en
61. Organisation for Economic Co-operation and Development [OECD]. (2024). Baseline report of the fifth round of monitoring of anti-corruption reforms in Uzbekistan. OECD Publishing. https://doi.org/10.1787/363ba9d8-en

62. Organisation for Economic Co-operation and Development [OECD]. (2025). Harmful tax practices – 2024 peer review reports on the exchange of information on tax rulings. Inclusive Framework on BEPS: Action 5. OECD Publishing. https://doi.org/10.1787/c069a357-en
63. Öner, C. (2010). Uluslararası alanda vergi idareleri arası bilgi değişimi [Exchange of information between tax administrations at the international level]. Yetkin Yayıncılık.
64. Otajonov, A. A. (2023). Criminal liability of legal entities: Issues of theory, legal regulation and law enforcement practice. World Bulletin of Management and Law, 29, 26–31.
65. Philp, M. (2015). The definition of political corruption. In P. M. Heywood (Ed.), Routledge handbook of political corruption (pp. 17–29). Routledge. https://doi.org/10.4324/9781315739175
66. Pope, J. (2000). Confronting corruption: The elements of a national integrity system. Transparency International. https://bsahely.com/wp-content/uploads/2016/10/the-ti-source-book-20001.pdf
67. Popov, V. (2023). Recent experiences of successful economic policies: The case of Uzbekistan. In A modern guide to uneven economic development (pp. 304–330). Edward Elgar Publishing. https://doi.org/10.4337/9781788976541.00023
68. Pozsgai-Alvarez, J. (2020). The abuse of entrusted power for private gain: Meaning, nature and theoretical evolution. Crime, Law and Social Change, 74, 433–455. https://www.josephpozsgai.com/wp-content/uploads/2017/09/tdwps_5.pdf
69. Prat, A. (2005). The wrong kind of transparency. The American Economic Review, 95(3), 862–877. https://doi.org/10.1257/0002828054201297
70. Rose-Ackerman, S., & Palifka, B. J. (2016). Corruption and government: Causes, consequences, and reform (2nd ed.). Cambridge University Press. https://doi.org/10.1017/CBO9781139962933
71. Schedler, A. (1999). Conceptualizing accountability. In A. Schedler, L. Diamond, & M. F. Plattner (Eds.), The self-restraining state (pp. 13–28). Oxford University Press.
72. Seer, R. (2015). The European AEOI: Risks and opportunities of anti-money laundering acts. In G. Marino (Ed.), New exchange of information versus tax solutions of equivalent effect (EATLP Series, pp. 57–87). IBFD. https://www.ibfd.org/sites/default/files/2021-04/15_090_New_Exchange_of_Information_versus_Tax_Solutions_EATLP%2013_final_web_0.pdf
73. Sen Gupta, A. (2007). Determinants of tax revenue efforts in developing countries (IMF Working Paper WP/07/184). International Monetary Fund. https://www.imf.org/external/pubs/ft/wp/2007/wp07184.pdf
74. Senturia, J. (1931). Corruption, political. In Encyclopedia of the social sciences (Vol. IV, pp. 448–452). The Macmillan Company.
75. Slemrod, J. (2025). Tax privacy. Journal of Economic Perspectives, 39(1), 205–224. https://doi.org/10.1257/jep.20241431
76. Spreutels, J., & Grijseels, C. (2000). Interaction between money laundering and tax evasion: Belgian and international measures in the fight against money laundering. EC Tax Review, 10(1), 3–12.
77. Tanzi, V. (1998). Corruption around the world: Causes, consequences, scope, and cures (IMF Working Paper WP/98/63). International Monetary Fund. https://doi.org/10.5089/9781451848397.001
78. Teachout, Z. (2008). The anti-corruption principle. Cornell Law Review, 94, 341–413. https://scholarship.law.cornell.edu/cgi/viewcontent.cgi?params=/context/clr/article/3123/&path_info=11_94CornellLRev341_2008_2009_.pdf
79. Thompson, D. F. (1993). Mediated corruption: The case of the Keating Five. American Political Science Review, 87(2), 369–381. https://doi.org/10.2307/2939047
80. Transparency International. (2025). Corruption perceptions index. https://www.transparency.org/en/cpi/2025
81. Transparency International. (n.d.). What is corruption? https://www.transparency.org/en/what-is-corruption
82. Turina, A. (2016). 'Visible, though not visible in itself': Transparency at the crossroads of international financial regulation and international taxation. World Tax Journal, 378–431. https://doi.org/10.59403/zxq636
83. Umarbekovich, Y. L. (2025). Restricting profit concealment through foreign structures: Institutional measures for tax transparency in Uzbekistan. Conference on the Role and Importance of Science in the Modern World, 2(6), 139–142.
84. United Nations. (2024). A closer look: A toolkit for beneficial ownership transparency and enhanced scrutiny of politically exposed persons.

85. United Nations. (2025a). CAC/COSP/2025/4.

86. United Nations. (2025b). Integrity in taxation – Strategies to combat corruption in tax systems.

87. Urinboyev, R., & Svensson, M. (2024). Law, society and corruption. Routledge. https://doi.org/10.1080/10192557.2025.2485648

88. Warren, M. E. (2004). What does corruption mean in a democracy? American Journal of Political Science, 48(2), 328–343. https://doi.org/10.1111/j.0092-5853.2004.00073.x

89. Wineburgh, H. (2024). Anti-corruption efforts in the Republic of Uzbekistan (International Program Papers No. 144). University of Chicago Law School. https://chicagounbound.uchicago.edu/international_immersion_program_papers/144

90. World Bank. (2020). Enhancing government effectiveness and transparency: The fight against corruption. https://doi.org/10.1596/34533

91. Yaltı, B. (2006). Vergi yükümlüsünün hakları [Rights of the taxpayer]. Beta Yayıncılık.