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Some Participants in Administrative Court and their Rights and Obligations

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Abstract: General Background: Financial sanctions for tax offenses play a critical role in ensuring tax compliance and enforcement. In Uzbekistan, the legal framework for these sanctions is established in the Tax Code, yet their classification and nature remain subjects of scholarly debate.

Specific Background: The distinction between financial and administrative sanctions is often unclear in both academic discourse and legal practice. This ambiguity has resulted in inconsistencies in the enforcement of tax penalties and the theoretical understanding of their role within financial law.

Knowledge Gap: Despite the growing body of research on financial and tax sanctions, the independent legal status of financial sanctions is not well defined. Scholars often classify them under administrative penalties, neglecting their unique role within financial law and tax policy.

Aims: This study aims to clarify the legal nature of financial sanctions for tax offenses, arguing for their recognition as a distinct category of legal liability. It also seeks to develop a classification system for these sanctions based on legal principles and sectoral legislation.

Results: The study identifies the legal nature of financial sanctions in the Uzbek Tax Code and highlights the necessity of alternative and relatively specific sanctions to allow for individualized penalties. It establishes financial sanctions as a unique form of financial responsibility rather than an administrative measure.

Novelty: By differentiating financial sanctions from administrative penalties, this research contributes to the theoretical understanding of tax enforcement mechanisms and provides a new perspective on legal liability within financial law.

Implications: The findings emphasize the need for legislative reforms to clearly distinguish financial sanctions from administrative measures, thereby improving legal consistency, enforcement practices, and overall tax policy effectiveness in Uzbekistan.

Key words: financial sanctions, administrative sanctions, tax liability, financial responsibility, tax offenses, legal classification, Uzbekistan tax law, financial penalties, tax enforcement.

Introduction

When we talk about participants in administrative proceedings, we must first of all pay attention to the concept of legal capacity. Legal capacity is considered both a medical and psychological category and represents a person's ability to exercise rights and perform duties. Legal capacity begins with the birth of a person and ends with his death. The ability to have civil rights and obligations (legal capacity) is recognized equally for all citizens. The legal capacity of a citizen arises at the moment of his birth and ceases with his death[1].

[1] The Civil Code of the Republic of Uzbekistan. Bulletin of the Oliy Majlis of the Republic of Uzbekistan, 1996, No. 11-12. Link

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According to Article 35 of the CACP, administrative procedural legal capacity is the capacity of all citizens and legal entities to have administrative procedural rights and obligations. And this capacity is equally recognized in relation to all participants. It should be understood that if a person has the right to administrative procedure, he/she will be able to apply to administrative courts and participate[1].

Dispositive Capacity. The criterion that is important in the conduct of administrative proceedings and, in general, in the commission of all legally significant actions is dispositive capacity. **Dispositive capacity** is required in an activity that entails any legal consequences. Including in administrative courts as well as in other courts. First of all, with regard to dispositive capacity itself, according to our legislation, dispositive capacity: The ability of a citizen to have and exercise civil rights through his actions, to create civil duties for himself and to fulfill them is the dispositive capacity. It emerges in full size after reaching adulthood, which is eighteen years of age[2].

It is explained that there are two criteria for the ability to behave. These are physical maturity (a health issue where sanity is implied), the latter being a matter of age. According to our legislation, the total age that causes treatment capacity is 18 years. When we say "your rational self," it means understanding the content and outcome of the actions being carried out by the person themselves. Similarly, a rational person is someone who has understood the social characteristics of their actions (or inactions) and has managed them.

Method

According to Article 36 of the CACP, the administrative procedural dispositive capacity is the capacity of individuals to exercise their rights and obligations in court, and it is considered relevant to adult citizens and legal entities[3]. In legal entities, on the other hand, legal capacity and dispositive capacity are in a unified state, arising from the state registration of a legal entity. According to Article 44 of the Civil Code, a legal entity is considered established from the moment of state registration, and it is from this moment that legal capacity arises in it[2].

Therefore, both individuals and legal entities will have to have the right to apply to administrative courts and to see their cases in court. However, it is worth noting separately that according to our legislation, a person can participate in administrative courts even if he/she does not have the dispositive capacity. The participation of persons who do not have full dispositive capacity in administrative courts is carried out by virtue of the existing legislative norms through the structure of marriage, emancipation, representation: patronage and guardianship[4].

It is established that it is possible to have the administrative legal attitude of persons under the age of having the attitude of dealing with the structure of marriage. A minor will be able to personally exercise his procedural rights and fulfill his procedural obligations in court from the time of marriage – in the event that the law allows him to marry until the age of eighteen. The declaration of a person as fully eligible for circulation in the manner prescribed by law is referred to as emancipation[5]. According to legislation, if a citizen has not reached the age of 18, as a result of the beginning of labor relations, the use of other procedural rights and the fulfillment of obligations is an equalization of rights. It is in the case of emancipation that procedural administrative legal capacity arises in a person, which means that he can participate in administrative court cases. Such persons can personally exercise their procedural rights in administrative courts and fulfill their procedural obligations. A minor who has

[2] The Civil Code of the Republic of Uzbekistan. Bulletin of the Oliy Majlis of the Republic of Uzbekistan, 1996, No. 11-12. Link
[3] The Code of Administrative Judicial Procedure of the Republic of Uzbekistan. National Database of Legislative Acts, 26.01.2018, No. 02/18/MPK/0627. Link
[4] Herke-Fabos, B. K. (2016). The Legal Policy Objectives of Preventive Patronage. *Studia Iuridica Auctoritate Universitatis Pecs Publicata*, *154*, 45.
[5] Booth, K. (2018). Security and emancipation. In *National and International Security* (pp. 447-460). Routledge.

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reached the age of sixteen can be declared fully eligible if he or she is working under an employment contract or is engaged in entrepreneurial activity according to the consent of his or her parents, adopters or sponsor. This is referred to as emancipation[6][3].

Result and Discussion

Article 37 of the CACP cites the composition of the participants in the proceedings of the Administrative Court. When it comes to the composition of the participants in the trial itself, it is desirable that they are divided into two groups. It is also necessary not to forget that the court stands in a separate position in the process. Therefore, the participants in the proceedings of the administrative court are drawn up in the following groups:

- **persons involved;**
- **Persons assisting in the administration of justice.**

The persons involved in the case are those who are always present at the stage of directly hearing administrative cases in an administrative court; in most cases, their participation is required, and the substantive resolution of the case can affect their rights and interests or those subjects who are subordinate to them in different ways. Such persons are included in the ranks of parties, third parties, prosecutor, state bodies, and other persons according to Article 38 of the CACP. The applicant is a citizen and a legal entity who presents a claim or is presented with a claim in their interest in order to protect their rights and interests protected by law. The application (complaint) request is directed to administrative bodies, citizens' self-government bodies and their officials who are responsible. It is understood from this that the applicant and the respondent participate as parties in the proceedings of administrative lawsuits. According to Article 40 of the CACP, the petitioners and defendants participating in the proceedings of the administrative court enjoy equal procedural rights. In the proceedings of the administrative court, it is determined by the number of the parties, that is, the participation of several applicants or several defendants, according to how many applicants or defendants participated in the court proceedings. According to Article 41 of the CACP, this refers to the involvement of several applicants and the respondent in the case[4].

A request[7] may be made by multiple applicants jointly or in relation to multiple defendants. If a claim is made by several applicants in relation to one defendant, it is referred to as the participation of several applicants in the case. If a request is made by an applicant to multiple defendants, it is recognized as the involvement of multiple defendants in the case. Although several applicants or several defendants are involved in the case, each of the applicants and defendants independently participates in the court proceedings against the other party. Also, joint participants in the proceedings can delegate the conduct of the case, that is, the participation in the court proceedings, to one of the partner participants. However, it may not always be possible for partner participants to delegate participation in the work to another participant. Such cases usually come to the surface in aspects related to the participation of the defendant. The participation of a particular defendant in the case can affect the resolution of the case[5].

If it is impossible to consider the case without the participation of another defendant, the court of first instance, with the consent of the applicant, involves the same defendant in the case before making a decision. If the legislation provides for the mandatory participation of another defendant in the case, the court, on its own initiative, attracts this defendant to participate in the case. An example of such a case is an administrative court proceeding related to the recognition of a departmental regulatory legal act as invalid. A case on recognizing a departmental normative legal act as invalid shall be considered

[6] Boltanski, L. (2011). *On critique: A sociology of emancipation*. Polity.
[7] What should be quoted in the application is what the applicant requests from the court, for example, to declare the administrative document invalid or to recognize the committed action as illegal.

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with the obligatory participation of representatives of the body that adopted the contested act. The Administrative court also has the right, at the request of the applicant, to involve another defendant in the case. A decision is made to involve another defendant in the case or to refuse to involve him. It is important to remember that *the consideration of the case begins from the very beginning*, when another responsible person is involved in the case[6].

When applying to the administrative court, the applicant will have to indicate which entity is responsible directly in the application itself. Sometimes a flaw may be made by the applicant in determining the defendant. If the court finds that a claim has been made against a person who has not submitted a response to the application (complaint), that is, the applicant is not responsible on the basis of the subject indicated in the application as a defendant, he may allow the replacement of the inviolable defendant by the defendant in the case before making a decision[8]. Only such a replacement categorically requires the consent of the applicant (according to Article 42 of the CACP). This circumstance is called the replacement of an unrelated defendant in administrative proceedings.

However, not always will the applicant allow a non-involved defendant to be replaced with an involved defendant. If the applicant does not agree to replace the defendant with the defendant in the case, the court, with the consent of the applicant, allows the person to participate in the court session as the second defendant. Further, and even more significantly in this circumstance, it is requested that the applicant be granted allowance. The main purpose of this is to effectively protect the rights and interests of the applicant. The court accepts a determination on the replacement of the non-related respondent with the defendant who is involved in the case and the involvement of the second respondent in the case. After a non-related respondent is replaced, the hearing of the case begins from the beginning, just as the other respondent is engaged in the case (Article 42 of the CACP)[7].

Speaking of the parties, procedural succession is also one of the important institutions in administrative succession[9]. In fact, it is known from civil law that inheritance is the transfer of rights and responsibilities to the next generation. Procedural succession is the transfer of rights and obligations belonging to a given entity, its successor–a child, a reorganized legal entity, a newly formed state body when one of the parties withdraws from legal relations determined by a disputed or judicial act (reorganization of a legal entity, death of a citizen and other cases of changes in persons' responsibilities). According to Art. 43 CACP, if one of the parties has withdrawn from a legal relationship determined by a dispute or judicial act (reorganization of a legal entity, death of a citizen and other circumstances of changing the duties of individuals), the court replaces this party with its legal successor. The order of the grounds on which procedural legal succession is allowed in the proceedings of administrative litigation includes:

- death of an individual;
- reorganization of a legal entity;
- Aspects such as the liquidation or reorganization of the state body include.

Proceedings in the administrative court begin with the application of the applicant, prosecutor and state body, which is considered a party. The process is completed with the issuance of a court decision on the result of the content of the case. Procedural legal succession can be carried out at any stage of administrative litigation. If we talk about the imposition of rights and obligations on the incoming heir, then to what extent are all actions carried out in court proceedings before the legal heir enters into work binding on the person who vacated the place for the legal heir? They are considered to be equally

[8] Zoilboev, J. MA'MURIY SUD HUJJATLARINI IJROGA QARATISHNING HUQUQIY TARTIBI. *Ижтимоий-гуманитар фанларнинг долзарб муаммолари/Актуальные проблемы социально-гуманитарных наук/Actual Problems of Humanities and Social Sciences.*, *4*(S/6).
[9] Nosov, D. V. (2013). On the legal succession in the procedural law. *Perm U. Herald Jurid. Sci.*, *20*, 179.

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binding on the legal heir. A determination is issued on the involvement of the legal successor in the work. The decision to replace a party made by a judge, a successor, may also be appealed (a protest is filed) to a higher court[8].

The composition of participants in administrative proceedings is inconceivable without the participation of third parties. Since the applicant and the defendant, as parties, participate in the trial, it would be logical to designate these participants as the first and second persons. Then it will be easier to understand the concept of third parties and their significance in the judicial process. Thus, in administrative courts, third parties are considered to be persons who, with their claims, make claims to the applicant in relation to the subject of the dispute under consideration, as well as those whose rights depend on the rights and obligations of the applicant or one of the defendants[9].

In administrative courts, third parties are divided into two types according to whether they claim with independent requirements for the subject of the dispute presented by the applicant in the judicial proceedings in which they participate. Articles 44 and 45 of the CACP shed light on the characteristics of these subjects. It is necessary to pay special attention to the fact that third parties can participate in the proceedings as parties in administrative courts[10].

Third parties making independent claims regarding the subject of the dispute. Third parties, who, according to Article 44 of the CACP, carry out independent claims for the subject of the dispute, can get an entry until the court of first instance makes the decision of the settlement. They exercise all the rights of the applicant and assume all his obligations. These rights may include changes in the basis or subject of the requirements stated in their value, changes in the requirements of the application, refusal of them in whole or in part.

The entry into the work of the third party, which carries with independent requirements in relation to the subject of the dispute, also causes legal consequences in relation to other persons participating in the proceedings. Because these individuals have the same legal status as applicants, their rights and legal interests are required to be protected. For example, if a third party enters proceedings after the commencement of the hearing, the hearing of the case begins anew[10].

According to Article 129 of the CACP, when issuing an application (complaint), the applicant is obliged to send to the defendant and third parties copies of the application (complaint) and accompanying documents that are not in them. The importance of third parties in administrative court proceedings will also be seen from the grounds for returning the application. According to Article 134 of the CACP, if the applicant did not submit the application and the accompanying documents at the time of the submission of the application, in particular, the defendant and third parties were not provided with evidence confirming the sending of copies of the application (complaint) and accompanying documents, the administrative court will issue a ruling on. However, it should be borne in mind that Article 148 of the CACP states that if third parties duly notified of the time and place of the proceedings do not appear at the hearing, the case may be heard in their absence.

Third parties who do not make independent claims regarding the subject of the dispute. We can see that the norms belonging to this type of third parties are established in Article 45 of the CACP. According to this, third parties who do not deal with independent requirements for the subject of the dispute are considered such a type of participants in the administrative court that they do not concern the subject of the dispute in question in court, but with rights and obligations to one of the parties. And in this case, it is required that the rights and obligations that apply have been determined by the court considering the case until the decision of the resolution on which the final document is dated is issued.

[10] M.M. Mamasiddiqov, Z.N. Esanova, D.Y. Habibullayev. Fuqarolik protsessual huquqi. Yuridik kollejlari uchun o‘quv qo‘llanma. – Toshkent: “ILM-ZIYO”, 2021. p 39.

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Third parties who do not deal with independent requirements for the subject of the dispute may also go to work either on the applicant's side or on the defendant's side, since the rights or obligations to one of the parties are affected by the decision made by the court. They may also be involved in the case by petition of the party or on the initiative of the court. Third parties without independent claims regarding the subject matter of the dispute may alter the basis or subject of the claim filed by a party, withdraw the claim, acknowledge the claim, or demand the compulsory execution of a court document, while exercising all other procedural rights and assuming their procedural obligations. The judge issues a ruling either to involve or to refuse to involve third parties without independent claims regarding the subject matter of the dispute in the case. Similarly, if third parties with independent claims regarding the subject matter of the dispute join the case after the court proceedings have begun, the case is restarted from the beginning[11].

Conclusion. In administrative litigation, legal capacity plays a crucial role in ensuring that all participants can effectively exercise their rights and obligations. The ability to engage in administrative court proceedings is not only a matter of personal capacity but also a legally structured right that extends to both individuals and legal entities. The recognition of dispositive capacity determines the extent to which a participant can independently act in administrative litigation. Special legal provisions allow minors and persons lacking full dispositive capacity to participate through legal representatives, thereby safeguarding their procedural rights. Furthermore, procedural succession ensures continuity in cases where parties undergo legal changes, such as reorganization or inheritance. Overall, administrative court proceedings are designed to balance the principles of legal equity and procedural efficiency, ensuring fair and just adjudication of administrative disputes.

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