

9. Constitutional obligation of citizens to pay taxes in Ukraine and the EU

Annotation

In connection with the war, the economy of Ukraine found itself in a deep recession. At this time of extremely difficult tests for our country and society, the constitutional duty of every citizen to pay taxes should be considered in a completely new context. The highest manifestation of patriotism is always, and especially during war, the payment of taxes.

In 1996, the Verkhovna Rada of Ukraine, expressing the sovereign will of the citizens of our country and relying on the centuries-old history of Ukrainian state-building, on world experience, adopted the Basic Law of Ukraine — the Constitution, which became a real and effective basis for building an independent democratic state as a full member of the world community.

The Constitution entered public life as the main talisman of statehood and democracy, a guarantor of the independence and unity of Ukraine. Its supreme legal power, the rule of law, political, economic and ideological diversity are the fundamental principles on which the present and the future of the Ukrainian people are based.

The Constitution as the fundamental source of tax law contains legal principles that determine the normative regulation of central and local taxes and are basic for procedural tax legislation; establishes the legal basis of the tax activity of the state and the competence of central and local bodies in the field of tax relations.

One of the constitutional duties of citizens of Ukraine is the duty of everyone to pay taxes and fees in the manner and amounts established by law, as well as to submit declarations of their property status and income for the past year to the tax inspectorate at their place of residence every year in the manner established by law (Article 67 of the Constitution of Ukraine).

The stability of the budget system of our country is provided by taxpayers, and most of them are aware of the importance of declaring income as fulfilling their duty to pay taxes to the state and society.

The tax system of any country is a collection of taxes and fees that go to the budget of such a country. The peculiarity of the tax system of the EU countries is that, on the one hand, the current tax system should be sufficient to provide the necessary funds for the revenue part of the national budget of each country, and on the other hand, to avoid disparities in the level of tax revenues between individual EU countries.

Legal enforcement of constitutional obligations in the EU countries is due to the need to improve the constitutional and legal regulation of social relations in Ukraine, which arise when a person and a citizen fulfill constitutional obligations, taking into account such factors as the irreversibility of Ukraine's European and Euro-Atlantic course, which contributed establishing a course for the transformation of public life, which consists in reforming the provisions of national legislation, as well as in the emergence of effective mechanisms of legal regulation of legal relations that take place in one or another sphere of public life. At the same time, at the current stage, the development of social relations in the field of taxation is characterized by considerable dynamism and contradictory processes, radical changes, which are mediated by numerous social,

Introduction

The rights, freedoms and duties of a person and a citizen are the highest social value. They are inextricably linked with the concepts of democracy, the rule of law, civil society and are a necessary and integral element of the legal status of a person, an important condition for ensuring the stability of the development of social relations. At the same time, legal obligations are one of the means of the state's performance of its functions and are intended to contribute to the protection of the constitutional order, the rights and freedoms of man and citizen, to ensure the economic security of the state, legality and law and order. Enshrining the European integration course in the Basic Law also creates urgent problems regarding its constitutionalization, that is, the problems of forming and developing an effective constitutional and legal mechanism

for regulating state actions and social relations in the direction of acquiring membership in the Union. taxes, fees and other mandatory payments are the financial basis of the functioning of the state, because they provide a significant part of the revenues of the state and local budgets, as a result of the mobilization of funds for the financing of state and municipal expenses. In addition, taxes in market economic systems also serve as an effective tool for the economic and legal regulation of social relations, and therefore, taxes and fees play an important role both in ensuring the financial and political stability of the state, and in ensuring the growth of the social well-being of the population in Ukraine. Ensuring the voluntary fulfillment of the tax obligation as a result of the taxpayer's awareness of the importance of taxes for social development is impossible without a clear conviction in the fairness of the tax system, ensuring an optimal balance of the interests of the taxpayer and the state, moderate tax pressure, as well as honest and transparent use of budget funds. First of all, we must have an understanding of the essence of the legal consciousness of taxpayers, through which the perception of legal reality in tax relations takes place - the attitude to the tax system, the rights and obligations of subjects of tax relations, other legal phenomena in the field of taxation. The taxpayer must have his own views, ideas, values, beliefs that contribute to the understanding of legal reality and determine his readiness for certain legal behavior. rights and obligations of subjects of tax relations, other legal phenomena in the field of taxation. The taxpayer must have his own views, ideas, values, beliefs that contribute to the understanding of legal reality and determine his readiness for certain legal behavior. rights and obligations of subjects of tax relations, other legal phenomena in the field of taxation. The taxpayer must have his own views, ideas, values, beliefs that contribute to the understanding of legal reality and determine his readiness for certain legal behavior.

This will be conditioned by the need to form a whole legal culture among subjects of tax legal relations, when their legal consciousness will not be individual or even group, but rather social in nature, will concern not only taxpayers, but also other subjects of tax legal relations, who represent the state

9.1 Legal obligations of a person and a citizen in Ukraine and the European Union

The process of building a modern legal state requires the achievement of certain socially significant goals, through the creation of effective means capable of ensuring general public interests. In particular, one of these means is the definition and consolidation of the legal obligations of a person and a citizen, which provide for the onset of legal liability in case of their non-compliance, that is, non-fulfillment or improper fulfillment. It is legal duties that are a form of expressing the responsibility of a person and a citizen to society and the state.

As for the concept of "legal obligations", these are legally established and protected by the state requirements that apply to every person and citizen. They are connected with the necessity of their participation in ensuring the interests of society, the state and other persons.

In the explanatory dictionary of the Ukrainian language, the category "obligation" is defined as something that must be unconditionally followed, that must be fulfilled without fail in accordance with the requirements of society or based on one's own conscience [381, p. 548].

In the explanatory dictionary of V. I. Dahl, this category means everything that is due, everything that lies on someone, that someone must fulfill and observe, is obliged to. A person has duties to himself (personal), duty to his neighbor, his state or public duty, and, ultimately, spiritual [382, p. 640].

So, for example, P. Klöppel argued that any duty is, in fact, a moral duty. Legal norms confer legal obligations only on state bodies. Duties of subjects are the result of life phenomena (actions, events, states) and cultural norms affecting them; legal duties become legal because and to the extent that they are recognized by the state in the current law, especially by state courts. Legal duties are legally important duties, Max Meyer believed [383, p. 504].

As emphasized in the Great Ukrainian Legal Encyclopedia, a legal obligation is a means of concretizing an objective obligation that does not depend on the subject's will and consciousness and does not belong to him. Legal obligation in the objective

and subjective sense is legal in nature, provides legal regulation, is established by the state; has a defined content and legal force and generates legal consequences. Legal obligation in the objective sense is determined by the objective conditions of the development of society, which have an economic, political or social nature; is established by norms of a general nature; extends its effect to a certain sphere of social relations, etc. [384, p. 377].

The Universal Declaration of Human Rights of 1948 (Part 2 of Article 29) and, accordingly, Article 23 of the Constitution of Ukraine of 1996 establishes that every person has the right to free development of his personality, provided that the rights and freedoms of other people are not violated, and has obligations to the society in which the free and comprehensive development of his personality is ensured. That is, a person is endowed not only with rights and freedoms that provide him with certain opportunities to acquire, own, use and dispose of political, economic, social and other benefits, but also with obligations, compliance with which is an indispensable condition for achieving the corresponding goals. As B. Ebzeev noted: "Obligations are as necessary an element of legal regulation as rights, they are immanent in any legal order and bind both the democratic social legal state and the individual".

The Constitution of Ukraine of 1996 enshrined the duties of a person and a citizen together with rights and freedoms in the second chapter - "Rights, freedoms and duties of a person and a citizen" - and thereby contributed to the implementation of the principle of the unity of rights and duties. In the current Basic Law, the constitutional status of a person is characterized by the features of the liberal concept of the rights and freedoms of a person and a citizen. As you know, under the conditions of application of the liberal (Western) concept of rights and freedoms, constitutional obligations are formulated in a limited way. Accordingly, the number of established duties of a person and a citizen in the current Constitution of Ukraine, in particular 9 of them, compared to the previous Constitution of the Ukrainian SSR of 1978 p., where their number was 16, has greatly decreased. We are not just talking about total changes in the number of duties, which are enshrined in the constitutions at various stages of the state's development. Such a process is a legal reflection of a new stage in the

constitutional regulation of relations between society, the state and a person, a citizen. Perhaps this is also due to the fact that constitutional obligations are extremely difficult to formulate, since it is difficult to separate them from other social and, above all, moral norms. At the same time, their value lies in the fact that they act as a necessary structural element of the process of legal regulation, a form of interconnection of public and personal interests, an important structural element of the constitutional status of a person, in connection with which each duty must be considered separately, as well as in the system of all the constitutional rights, freedoms, and obligations provided for by the Basic Law [386]. Such a process is a legal reflection of a new stage in the constitutional regulation of relations between society, the state and a person, a citizen. Perhaps this is also due to the fact that constitutional obligations are extremely difficult to formulate, since it is difficult to separate them from other social and, above all, moral norms. At the same time, their value lies in the fact that they act as a necessary structural element of the process of legal regulation, a form of interconnection of public and personal interests, an important structural element of the constitutional status of a person, in connection with which each duty must be considered separately, as well as in the system of all the constitutional rights, freedoms, and obligations provided for by the Basic Law [386]. Such a process is a legal reflection of a new stage in the constitutional regulation of relations between society, the state and a person, a citizen. Perhaps this is also due to the fact that constitutional obligations are extremely difficult to formulate, since it is difficult to separate them from other social and, above all, moral norms. At the same time, their value lies in the fact that they act as a necessary structural element of the process of legal regulation, a form of interconnection of public and personal interests, an important structural element of the constitutional status of a person, in connection with which each duty must be considered separately, as well as in the system of all the constitutional rights, freedoms, and obligations provided for by the Basic Law [386]. Perhaps this is also due to the fact that constitutional obligations are extremely difficult to formulate, since it is difficult to separate them from other social and, above all, moral norms. At the same time, their value lies in the fact that they act as a necessary structural element of the process of legal regulation, a form of

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As noted by I.R. Yurchak, legal duties are a necessary component of the optimal interaction of the state, law and personality, without which neither a balanced legal system, nor effective legal regulation, nor a clear legal order, nor other conditions and manifestations of social life are possible. It is no accident that legal obligations are an element of the legal status of a person and a citizen. Legal obligations not only fix standards of behavior that are considered mandatory, useful, and expedient for the normal life of society, but also reveal the basic principles of the relationship between the state and the individual [387, p. 4].

An important and, in fact, final component of the constitutional and legal status of a person and a citizen, which determines the basis of relations between a person and the state, are the constitutional duties of a person and a citizen in Ukraine [388, p. 271]. The main duty of the state in accordance with Art. 3 of the Constitution of Ukraine is the establishment and provision of the rights and freedoms of a person and a citizen [389], and, accordingly, the creation of an effective constitutional and legal mechanism for ensuring the constitutional duties of a person and a citizen, because, as Professor V. Fedorenko rightly emphasizes, "obligations directly related "related to human rights and freedoms" [390, p. 271].

In particular, Clause 1 of Art. 92 of the Basic Law of Ukraine contains the instruction that the basic duties of a citizen are determined by laws. In addition, there

are direct references to the need to establish a legally defined procedure for their implementation¹. The Constitution of the Ukrainian SSR contained a provision that the duties of citizens to ensure the country's security and strengthen its defense capabilities are determined by the legislation of Ukraine (Article 30).

These novelties are quite significant given the fact that the basic duties of a person and a citizen are implemented with the help of laws adopted by the Verkhovna Rada of Ukraine.

In addition to the Constitution of Ukraine, the Tax Code of Ukraine of 2010, the Family Code of Ukraine of 2002, the Land Code of Ukraine of 2001, the Forest Code of Ukraine of 1994, the Law of Ukraine "On education", Law of Ukraine "On general secondary education", Law of Ukraine "On defense of Ukraine", Law of Ukraine "On general military duty and military service", Law of Ukraine "On alternative (non-military) service", Law of Ukraine "On security natural environment", the Law of Ukraine "On Culture" and other legal acts.

These legal acts have a clear hierarchy. Therefore, depending on the legal force, they have a main or auxiliary character. Thus, the 1996 Constitution is the key source of defining basic duties in Ukraine. This document occupies the first place in the hierarchy of obligations, as it has the highest legal force and defines the range of basic obligations, which are further interpreted and supplemented at the level of industry legislation, including the mechanism of their implementation.

At the same time, it is the Constitution of Ukraine that enshrines the list of basic duties of a person and a citizen.

In particular, among them: the duty of parents to maintain children until they reach adulthood (Article 51); the duty of adult children to take care of their disabled parents (Article 51); the duty of everyone to obtain a full general secondary education (Article 53); the duty of citizens to protect the Motherland, its independence and territorial integrity (Article 65); the duty of citizens to respect the state symbols of Ukraine (Article 65); the duty of citizens to perform military service, in accordance with the law (Article 65); the duty of everyone not to cause damage to nature, cultural heritage, to compensate for the damages caused by him (Article 66); the duty of

everyone to pay taxes and fees in the manner and amounts established by law (Article 67); the duty of citizens to annually submit declarations of their property status and income for the past year to the tax inspectorates at their place of residence in accordance with the procedure established by law (Article 67);

Ukraine must implement EU legislation that regulates legal relations between the EU and a person and an EU citizen in connection with their performance of their duties for the purpose of implementing the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states, on the other hand, and the Action Plan for the implementation of the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states, on the other hand, approved by the resolution of the Cabinet of Ministers of Ukraine dated October 25 .2017 No. 1106 [391]. This, in turn, actualizes the issue of the list of duties of a person and an EU citizen in accordance with EU law and in accordance with the legislation of Ukraine, as well as the issue of their classification.

Thus, the duties of a person and a citizen are the core of an individual's legal status along with his rights. They are an indicator of the evolution of the constitutional values of the EU member states. L. Deshko rightly points out that the constitutional values of the EU member states have influenced the norms of EU law that regulate social relations that arise when fulfilling the duties of a person and a citizen in the EU [392].

Indeed, "integration processes in Europe put on the agenda the problem of forming a new identity - European identity, which is the basis of European unification, an important component of the integration of individual countries into the European Commonwealth" [393].

Determining the legal status of a person in different countries has its own characteristics. In most countries of the world, a normative legal act has been adopted, which has the highest legal force and defines the range of basic rights, freedoms and obligations. However, the form and essence of the models of legal support and

realization of the legal duties of a person and a citizen in the Romano-Germanic, Anglo-Saxon, religious, traditional and socialist legal families have peculiarities.

In particular, the French Republic has certain peculiarities, since the current constitution of this country focuses on establishing the duties of the President of the Republic, the Parliament, and the Constitutional Council, rather than the duties of citizens.

At the same time, it is worth noting that the Constitution of the Fifth Republic of October 4, 1958 was adopted with the aim of ensuring political stability in the country, which was in systematic political and governmental crises after the Second World War. However, despite the prominent role of the specified document in world constitutionalism, the text of the Basic Law of the French Republic does not contain a section that would determine the legal status of a person, at the same time, there is a reference to acts that determine such status. Thus, in the preamble of the Constitution of the French Republic of 1958, it is stated that the French people solemnly declare their commitment to human rights and the principles of national sovereignty, defined by the Declaration of the Rights of Man and Citizen of 1789, confirmed and supplemented by the preamble of the Constitution of 1946, as well as rights and obligations, defined in the Environmental Charter of 2004 [394, p. 6].

Therefore, according to the preamble of the current Constitution of the French Republic (or the so-called Fifth Republic) dated October 4, 1958, the principles set forth in the Declaration of the Rights of Man and Citizen of 1789 have the highest legal force. In confirmation of this fact, on July 16, 1971, the Constitutional Council of France recognized this document as legally binding.

The Declaration of the Rights of Man and Citizen of 1789 includes seventeen articles that define the natural and inalienable rights of a person, as well as the obligation to ensure these rights with the help of equal law for all [395]. This document is also called the Charter of Personal Freedom, as it enshrines the most important personal rights and freedoms, in particular, freedom of conscience, the right to resist oppression, etc. At the same time, the definition of freedom and the possible limits of its limitation are revealed, namely: "you can do anything that does not harm third

parties." Sovereignty of the nation, separation of powers, the need for public authority, recognition by law of the expression of the highest will of the people are recognized as guarantees of the exercise of fundamental rights and freedoms.

The mechanism for ensuring and implementing the duties of a person in France is defined only at the level of industry legislation. For example, the tax obligation stipulated by the fourth article of the General Tax Code of April 6, 1950 (*Code general des impôts*) [396]. This normative legal act is comprehensive and contains provisions relating to the mechanism of payment of income tax, value added tax, registration fee, local taxes and other direct and indirect taxes levied by the state and local authorities, as well as the application of responsibility in case of violation of the tax obligation. In addition, it has four main appendices: to the provisions of state administration, to decrees in the State Council, for simple instructions, and for orders. At the same time, in the late 1970s, it was decided to abolish the rules, relating to legal proceedings and recovery, resulting in their compilation in the 1981 Book of Fiscal Procedures (*Livredesprocedures fiscales*) [397]. Thus, the main substantive and procedural rules of French tax law are concentrated in a single codified act.

Foreign systems of direct taxation of the incomes of natural persons already have a time-tested practice of formation and development based on the deep awareness of each tax payer of his constitutional duty to pay taxes. Thus, the essence of the category "tax" has an ambiguous interpretation in different countries: in Germany, it is the support that citizens provide to the state; in Great Britain it is a duty to the state; in the US, tax is understood as a fee; in France – as a mandatory fee [398].

At the same time, in France, the resolution of disputes arising between the tax authority and the taxpayer is structured in the form of an exchange of opinions, that is, each party proves its right, and the tax authority is obliged to provide a written response to any requests of the taxpayer, which it is entitled to use for your protection. The activities of the General Tax Administration of the French Republic are aimed at raising the level of explanatory work among taxpayers, in particular, informing citizens about various tax services through a network of telephone reference services. At the same time, information points operate in most city halls, as well as in public

organizations, television broadcasts with answers to questions about taxation are widely practiced, tax guides for entrepreneurs, reviews of tax legislation are published. The practice of holding consultation meetings with taxpayers is quite stable [399, p. 28]. That is, measures are being taken to increase the level of voluntary tax compliance by French citizens.

According to scientists, the German model of legal provision and implementation of legal duties of a person and a citizen, compared to the French one, is characterized by the consolidation of the legal position of the individual in the current Constitution of the Federal Republic of Germany of 1949 (The Basic Law for the Federal Republic of Germany) [400]. Provisions on the rights, freedoms and responsibilities of a person are contained in the first chapter of the Basic Law of the Federal Republic of Germany, which is entitled: "Fundamental rights", but the responsibilities of a person are also mentioned in other chapters of the specified document. At the same time, the provisions of the Basic Law of Germany, as well as the Constitution of France, contain references to legal acts that determine the rights and obligations of a person, in particular, it is established that the general norms of international law are an integral part of federal law and, at the same time,

Thus, the experience of Great Britain is instructive regarding the construction of a model of legal provision and implementation of legal obligations of a person and a citizen. In this country, there is no systematic statement of the rights, freedoms, and responsibilities of a person and a citizen, since legal relations regarding them are regulated by statutes, court precedents, and legal customs, while special attention is paid to ensuring effective judicial protection of rights and freedoms.

As you know, Great Britain does not have a single Basic Law, such as the Constitution, which would establish a certain range of duties of a person and a citizen. At the same time, the British Constitution has a combined, unsystematized form, consisting of two parts - written and unwritten, which are set forth in various sources.

The absence of a written constitution in the country causes peculiarities of the legal regulation of the duties of a person and a citizen. In practice, the rights of the British are regulated both by statutory law (the Great Charter of Freedoms of 1215

[401], the Bill of Rights of 1689 [402], etc.), and by precedent law and legal customs. In British law, there is no universally accepted classification of a person's legal duties into constitutional (primary) and branch (derivative). First of all, all duties are individual and based on the principle "everyone can do what is not prohibited by law." So, for example, regarding the characteristics of income taxation in Great Britain, we note that for all taxpayers, the amount of tax liability differs depending on whether the taxpayer is a resident or non-resident of Great Britain. Regarding this tax, a modular system of tax organization is also applied, which provides for different taxation rules for different categories of income. Usually, when paying this tax, it is allowed to take into account expenses related to receiving income, management expenses, etc. The specificity of the legal regulation of income taxation in Great Britain at the moment is that the annual budget law becomes a significant source of its regulation.

Therefore, depending on the country's membership of the legal system, models of legal support and implementation of legal obligations of a person and a citizen acquire their own characteristics. In particular, some legal systems are characterized by the absence of a clear legal regulation of models of legal support and implementation of the legal duties of a person and a citizen. However, in some countries, at the legislative level, the range of basic duties is defined, as well as the mechanism of their provision and implementation, by establishing guarantees of such performance, including the imposition of relevant duties on the state.

It is also characteristic of the absence or presence of a codified act that would determine the range of basic duties of a person, the priority of rights over duties in the legal status of a person, as well as the creation of a thorough mechanism for the performance of duties by officials and the provision of responsibility for their non-fulfilment in legal act, which has the highest legal force.

9.2 Administration of local taxes and fees in European countries

Today, most Western European states are abandoning the unitary state model by introducing decentralization. Taking into account the fact that "in a unitary state, only the central government has the right to make political decisions, the latter is extremely ineffective, because under such conditions, regional interests and needs are not taken into account, as a result, this can contribute to economic decline and the growth of discontent" [403, p. 32–33].

The path of fiscal decentralization was and is now being passed by European countries, whose experience should be studied and taken into account in the process of solving the issue of decentralization of power in Ukraine.

The study of foreign, first of all, European experience will contribute to the formation of its effective system, to overcome negative trends existing in Ukraine, to eliminate legal conflicts and irregularities.

The number of local taxes and fees, which constitute the main revenue part of local budgets in foreign countries, varies significantly - from 3, as in Great Britain, to 100, as in the Kingdom of Belgium. Their specific weight in the total revenues of local budgets reaches 46% in Germany, 61% - in Sweden, 37% - in Great Britain, 31% - in Spain, etc. The local taxation systems of the countries of the united Europe differ from each other. Their formation was historically carried out under the influence of a large number of various factors and, as rightly noted by I.S. Volokhova, is not a model of practical implementation of scientific criteria and principles of taxation [404, p.44]. The formation of tax administration models in different states is influenced by various objective reasons: peculiarities of legal systems, political and legal ideas dominant in the state, traditions of tax and management practice and legal behavior, etc. Their research is particularly relevant for Ukraine. After all, taking into account its geopolitical location on the eastern borders of the united Europe, Ukraine's strategic interest in building relations with the EU based on the principles of integration, European models of tax administration, including local taxes, naturally form a considerable scientific interest for the domestic scientific community.

The analysis of the experience of implementing the policy of applying benefits in local tax and fee administration systems deserves special attention. In this regard, the opinion of A.V. seems to be correct. Denisova that the analysis of such experience in relation to the preferential regime and its effectiveness in the tax system has both practical and scientific significance [405, p.56].

The French Republic is one of the founding and most influential members of the European Union, which is part of the "Big Seven" states and the group of the most developed countries of the world of the Organization for Economic Cooperation and Development. The tax system of France at the central, regional and local levels includes 214 taxes, fees, mandatory and so-called parafiscal payments [406]. At the same time, it should be noted that contrary to the long-standing tradition of centralized management since the beginning of the 80s of the XX century. the government of the Republic pursues a policy of decentralization to expand the rights of local self-government bodies, redistributing tax revenues [407, p. 27].

At the beginning of the XXI century. France has a system of 16 local election taxes, namely: land tax on built-up plots; land tax on undeveloped plots; tax (fee) for cleaning territories; housing tax; professional tax; fee for the maintenance of the agricultural chamber; fee for the maintenance of the Chamber of Commerce and Industry; fee for the maintenance of the Chamber of Crafts; local mine development fee; fee for installation of electric lighting; fee for used equipment; tax on the sale of buildings; collection from motor vehicles; tax on exceeding the permissible limit of building density; tax on exceeding the employment limit of the territory; fee for landscaping [408, p. 188].

T.V. Tuchak, having studied the system of administration of local taxes and fees in France, notes that the main ones are: tourist tax, family tax (consists of three taxes: on housing, land tax on houses and buildings, land tax), profession tax, collection tax territories, tax on the use of communications, tax on the sale of houses. In general, local taxes make up 30% of the total tax burden, and they fill 40% of local budgets. Four of the local taxes are direct taxes: on land under development; on undeveloped land; for

accommodation; to the profession They are the basis of the local taxation system [409, p. 153].

Tax rates on real estate (French: *taille réelle*) within the limits set by the central government are determined by local self-government bodies in annual budgets. So, tax on land under development, literally - land tax on immovable property (French: *taxe foncière sur les propriétés bâties*), is paid by the owners of plots of land built up with residential (houses, apartments) and business premises (shops, warehouses, various buildings).

The tax base is 50% of the cadastral value of real estate, which corresponds to the national average rent assessment of building objects with an annual adjustment for the inflation index, and 80% of the cadastral value of undeveloped land plots. Real estate is periodically reassessed, as a rule, below the real market value of the property. Since the administration of local taxes is centralized in France, 2.5% of the amount collected from this tax is transferred to the state budget as compensation for fiscal and administrative costs [409].

Privileges when paying land tax are used by the elderly and disabled persons with limited livelihood opportunities. The tax is paid once a year before January 1 of the tax year [410, p.122-123]. *Taxe foncière sur les propriétés non bâties* (French: *taxe foncière sur les propriétés non bâties*) applies to the owners and usufructuary of land. Since the area of such lands in France is small, the revenues to local budgets from its management are also small. The tax base at the level of 80% of the appraised (cadastral) value is determined by municipalities at the same time as the tax rate [410, p. 124].

The administration of this tax takes into account: zoning of the entire territory of the state, including overseas departments, into 28 agglomerations with more than 50,000 inhabitants, defined as so-called "stressed areas", with a particularly unbalanced land market; zoning to speed up construction projects, defined by the Urban Planning Code, and zoning to increase the cadastral rental value of the land plot for development (to encourage building densification) [411].

Housing tax (French *taxe d'habitation*) is payable by owners and tenants of residential premises (individual houses and apartments). The object of taxation is

premises, based on their cadastral value, including such property as parking lots, gardens, garages, utility rooms, etc. belonging to the house/apartment. The obligation to pay this tax rests with the persons who occupy it as of January 1 of the year for which the tax is paid. Uninhabited (except emergency) houses and apartments are also subject to taxation, if they remain uninhabited for five or more years [410, p.124]. People who are exempt from paying tax: who receive social assistance for the elderly (Aspa) [412], who have reached the age of 60 and who are widowed or have a disability. The amount of tax is reduced by 10% for each of the first 2 existing dependents and by 15% for each of the following dependents. Municipalities have the right to increase the housing tax in the case of two or more residential real estate objects [413]. The *taxe d'habitation* includes an audiovisual fee (French *redevance audiovisuelle*) for the use of television, and persons older than 75 years are exempt from this fee [410, p.124-125].

The business tax, or professional tax (French: *taxe professionnelle*), was one of the four direct local taxes. In 2010, it, along with other local taxes that relied on individuals and legal entities carrying out professional activities, was replaced by the territorial economic contribution (French: *contribution économique territoriale*, CET) to strengthen the competitiveness of business entities [414].

As for the powers of local self-government bodies in France, they have the right to introduce other taxes and fees for the lighting of public spaces, for the improvement of the territory; fees for motor vehicles; for the development of deposits, etc. The rates of local taxes, which are within their competence, are determined by the authorities independently during the formation of the budget for the coming year, but within the limits established by the Act of the National Assembly of the maximum level [415]. We consider the experience of tax administration in France to be positive in that the fiscal authorities, in addition to receiving and informing visitors, they provide services to payers through a network of telephone reference services. In addition, information points operate in most city halls and public organizations. Television broadcasts are widely practiced, in which representatives of tax authorities answer taxpayers'

questions related to practical taxation, the main tax office of France issues tax guides for entrepreneurs, reviews of tax legislation [416, p. 98].

In addition, we consider the institute of tax mediators (French: Médiateur du ministère, Défenseur des droits Le Médiateur de la République et de l'Economie et des Finances) [417] to be effective in the procedure for the administration of taxes and fees of the French Republic [417], which are involved in solving public legal disputes arising between subjects of tax administration, including local ones, and the payer.

To detect tax offenses, French tax inspectors willingly use informal sources of information, in particular anonymous letters, testimony of neighbors, informants. The tax administration officially rewards informants, but only after they have collected from the non-payer the amount he owes, together with fines [418]. Administrative and legal coercion for violation of tax legislation is characterized by a whole system of fines ranging from 40 to 80% of the amount of assessed tax and the possibility of undisputed writing off the tax debt from the payer's account [419, p. 356].

In the Kingdom of Spain, the tax system consists of three levels: state, regional and local (municipal). The regional government is authorized to regulate taxes, change rates, introduce new local taxes. Local taxes in Spain include: Real estate tax (Spanish: Impuesto Sobre Bienes Inmuebles), which is calculated taking into account the valuation of the property carried out by the Cadastre Office. The rates of this tax from 0.4% to 1.1% of the cadastral value are regulated by municipalities;

Tax on economic activity, which is calculated on the basis of a special calculation module. The object of taxation is legal and natural persons engaged in entrepreneurial activity. The amount of the tax depends on: a specific type of activity; of the municipal coefficient of the situational index (that is, the location of the business entity); Property tax, which includes: real estate, vehicles (depending on the type and capacity of the vehicle), deposits in banks, etc., jewelry, antiques, works of art. The tax rate is from 0.2% to 2.5% per year on a progressive scale; Tax on the growing value of land plots, which is paid in the event of alienation of the land plot to another owner.

Tax on the provision of public services. For example, for garbage removal, construction of public buildings. Taxation is carried out on the basis of a catalog issued

annually by the Ministry of Finance; Special taxes, which compensate for the cost of services of an individual nature. For example, the cost of paving the sidewalk is distributed among the residents of nearby buildings [409];

Fees and contributions, which are established by municipalities as compensation for services, as a result of which the taxpayer receives additional income. Lists of these fees and contributions are published annually [420, p. 90]. These fees include a tourist tax from 0.5 to 2.5 Euro depending on the hotel class and region, which is charged to tourists staying in hotels for seven nights [421].

The main regulatory act of Spain aimed at regulating local taxes and fees is the Law "On Local Finances", according to which the first three taxes are universally obligatory, and the other two can be applied at the discretion of local authorities. In all cases, local authorities independently determine the amount of tax rates, but within the limits established by law [422, p.164].

The administration of local taxes and fees in Spain is carried out by a single tax administration body - the Tax Agency of Spain. A special tax court has been created to resolve tax cases in Spain [423].

In the Republic of Poland, local taxes and fees are regulated by the Law "On Revenues of Territorial Self-Government Bodies", according to Article 4 of which the sources of revenue for commune budgets are:

1) income from taxes: real estate tax, vehicle tax, tax on civil actions, inheritance and donation tax, agrarian and forest tax, tax card; 2) income from fees: stamp, market, local, resort, operational, collection from dog owners, established on the basis of separate norms [424, p. 521-522].

There is also a tax in the commune, which is paid in the form of a "tax card", it is actually the equivalent of our single tax. In a certain percentage ratio, the shares from the personal income tax (PIT) and from the profits of enterprises are credited to the budgets of communes, counties and voivodships.

Among this variety of taxes, the largest share in local budgets is the income from the real estate tax and the share of personal income tax [425]. The administration of the above-mentioned taxes in Poland is handled by a whole system of specially

authorized bodies of public administration. A prominent place in it is occupied by the Ministry of Finance of the Republic of Poland (Polish: Ministerstwo Finansów – Krajowa Administracja Skarbowa), a government institution whose competence mostly includes coordination in the field of finance and the administration of taxes and fees [426].

The direct administration of taxes and fees, including local ones, is carried out by special bodies in the system of the Ministry of Finance of the Republic of Poland - the Chambers of the Treasury Administration (pol. Izba Administracji Skarbowej), territorial specialized state bodies that perform tasks related to the administration of taxes, fees, non-tax budgetary obligations by protecting the interests of the treasury and protecting the customs territory of the European Union, as well as ensuring proper service and support of taxpayers, as well as service and support of entrepreneurs in the proper execution of customs duties [427].

In addition, at the level of voivodeship, powiat and commune local self-government bodies, it is possible to create auxiliary structures for tax administration and tax revenue control. Their purpose is to verify the fulfillment by controlled persons of their obligations in accordance with the provisions of tax legislation [428, p. 124].

The Federal Republic of Germany enshrined in Article 106 of the Constitution a comprehensive list of all types of taxes that can be levied on the territory of the state and the system of distribution of income from all types of taxes between budgets of different levels [429]. At the same time, the clear constitutional regulation of taxes does not prevent German tax law from being one of the most confusing in the world. Similar tax diversity is not observed in any other European state.

Taxes in Germany are divided into four types - federal, state, communal and joint. The first three are charged by a specific entity. Joint taxes are distributed among the budgets of the state, lands and local communities. Federal lands, of which there are 16, receive property tax, inheritance tax, automobile tax, taxes on commodity-monetary and property relations, beer tax and gambling house tax. In addition, lands collect the so-called tax on lottery and bookmaker winnings. Territorial communities form their budgets at the expense of land tax, industrial tax, beverage tax and taxes on

consumption and luxury items, which include dog tax, hunting tax, second residence tax and a tax on entertainment enterprises and entertainment establishments [430].

Industrial tax (German: Gewersteuer) in Germany is one of the main local taxes. According to the income component of the industrial tax, in addition to the profit, an amount equal to 0.5% of the amount of interest for the use of long-term loans of a capital nature is subject to taxation. Losses received from the activities of other enterprises are also taken into account (with the taxpayer's equity participation in it). A number of deductions are provided: 1.2% of the value of land plots, profit amounts received from the activities of other enterprises, as well as from the activities of foreign branches. In addition, the tax is differentiated depending on the subject of payment – an individual or a legal entity, for which different tax-free minimums are established [431].

Part of the industrial tax is transferred to the federal budget, in return, municipal bodies receive part of the income tax. Thus, the tax distribution scheme forms the prerequisites for self-sufficiency and financial independence of territories [432, p. 112].

Land tax (German: Grundsteuer) is imposed on the owners of plots of land, including those with buildings on them, at rates of 1-2% of the assessed value of real estate. The amount of land tax depends on the location of the plot, its size, i.e. the greater its appraised value, the greater the amount of land tax. The basis of taxation of this tax is the single estimated value of the real estate object [433, p. 191].

The dog tax (German: Hundesteuer) was introduced by the Bundestag in 2002 as an implementation of the state's policy to protect homeless animals, along with a package of other laws aimed at preventing animal cruelty. The tax has both a regulatory direction - to increase the economic burden on people who keep pets, making them more responsible, and an economic direction - to direct additional funds to finance the costs of protecting homeless animals. The amount of the tax directly depends on the breed of the dog and the community, its owner expresses. Yes, in Munich the tax payment is equal to 100 euros per year for one dog. If it belongs to the hunting or

fighting breed, then 800 euros per year. In Lower Saxony, the annual tax is equal to 70 euros, and for fighting breeds - at least 613 euros.

The complexity of the national tax system led to the emergence of a special institute of tax consultants (German: Steuerberater), who, along with fiscal authorities, are involved in the process of administering taxes and fees, which is why practically no one in Germany does their own tax accounting.

To work as a tax consultant, it is necessary to obtain a license, for which, in addition to the appropriate education and passing qualifying exams, it is necessary to have at least 3 years of experience in state financial structures and undergo an internship with a licensed tax consultant. The function of a tax consultant includes the processing of primary documentation, calculation of direct and indirect taxes, payroll taxes, and reporting. At the same time, unified computer programs are used, which are connected to the database of financial management, which allows most reports to be submitted via the Internet [435].

Tax diversity in the Federal Republic of Germany is not an obstacle to ensuring a high rate of collection of local taxes and fees. This is due to a number of factors. First of all, compliance with tax discipline, which is due to the inclination of German citizens to order; professionalism of employees of fiscal bodies; detailed tax legislation; active participation in tax administration by tax consultants who minimize the occurrence of conflicts between taxpayers and tax authorities regarding the content of tax legislation. The main common principle in the administration of local taxes and fees in European countries is the principle of service activity. However, the application of this principle does not exclude the possibility of limiting certain rights and freedoms: the inviolability of housing, the secrecy of correspondence, and others.

The uniqueness of each investigated system of local taxation is characterized by various factors, namely: the number of local taxes and fees, objects of taxation, the amount of tax rates and methods of their calculation, the scope of fiscal competences of controlling bodies depending on the level of taxes, etc. The only thing they have in common is the stability of tax legislation and its immutability over a long period of

time, which, in our opinion, is the most valuable positive experience necessary for use in the practice of domestic tax administration.

The differences in the organizational and legal models of the administration of local taxes and fees are due to different political and administrative traditions, forms of government, forms of tax systems, the use of different mechanisms for the distribution of powers between central and local bodies of public administration regarding the establishment of types, rates, bases and other elements of taxes, approaches to determine the essence of tax revenues and other factors [409, p. 170].

9.3 Substantial and qualitative characteristics of the field of taxation

The main way of harmonizing the tax legal norms of Ukraine and the European Union is adaptation - the process of developing and adopting normative legal acts and creating conditions for their proper implementation and application in order to gradually achieve full compliance of Ukrainian law with European law. At the same time, the state faces the need to reduce the tax burden on individuals and legal entities. Finding and creating effective legal mechanisms that will support production and entrepreneurship is the main task of the domestic legislator at today's stage [437, p. 151].

The Association Agreement between Ukraine and the European Union is a new format of relations aimed at the creation of a deep and comprehensive free trade zone "Ukraine - EU" and the gradual integration of Ukraine into the internal market of the European Union. Based on the experience of EU member states' rule-making activities, it is necessary to determine and implement the legal norms and principles of the national legal system of taxation taking into account the norms and principles of European law.

According to N. Parkhomenko, adaptation (from the Latin "adapto" - adapt) is the process of adaptation to changing conditions; in international law, adaptation is the process of bringing national legislation to the norms and standards of international law

by improving national legislation (amendments and additions, adoption of new normative legal acts), concluding or joining international treaties [438, p. 168].

The tax system of Ukraine should be harmonized with the European tax systems. In this regard, V. Yurchenko notes that the harmonization of the tax systems of the countries of the European Union and Ukraine is one of the key elements of the general process of fiscal convergence, which arose from the problems of tax competition. Sometimes it is stated that tax convergence, which is understood as the process of convergence of tax systems of countries with different levels of political and socio-cultural development, involves the development and implementation of fiscal regulation mechanisms and tools at all hierarchical levels available in the integration group [439, p. 89-90].

Thus, as a result of the economic expansion of the European Union, Ukraine gained direct access to the single, expanded, harmonized market of the European Union with more than 450 million consumers. Taking this into account, it can be argued that Ukraine, to a greater extent than other countries, will be able to receive its dividends from access to the EU single market with a high level of openness, a single list of trade rules and administrative procedures, a single customs tariff and simplified movement of goods, services, citizens and capital without any barriers [440].

Sweden, in particular, demonstrates best practice in optimizing tax relations. This is a country where taxes are a tool for fair redistribution of income. Therefore, the reform of the tax system is carried out under the slogan "a single declaration - a single account, a single payment - a single (payment) address". Each citizen of Sweden is assigned a single fiscal number (ID), which is a unified form of state population registration [438, p. 89].

International experience offers such a type of tax collection, which is carried out according to the principle of the taxpayer's nationality. The distribution of taxpayers according to this principle makes it possible to avoid double taxation, but the national interests of different countries often collide here. Thus, states in which enterprises and citizens receive the majority of profits from activities abroad and from capitals that are also located outside the state are interested in delimiting jurisdictions based on the

criterion of residence. Countries, in the economy of which the largest specific weight belongs to foreign capital, are instead interested in the criteria of jurisdiction based on the principles of non-residence.

It should be noted that the implementation of tax reforms of the European Union in Ukraine is a priority task on the path of economic development. The stimulating policy of the tax system will contribute to the development of entrepreneurship and the growth of the financial power of the state.

The irreversibility of the European integration and Euro-Atlantic vector of Ukraine contributed to the establishment of a course for the transformation of public life, which consists in reforming the provisions of national legislation, as well as in the emergence of effective mechanisms of legal regulation of legal relations that take place in one or another sphere of public life. At the same time, at the current stage, the development of social relations in the field of taxation is characterized by significant dynamism and contradictory processes, radical changes, which are mediated by numerous social, economic and political factors, as well as numerous reforms in the economic, political, legal and other spheres of social life. At the same time, thanks to the increase in the role of taxes and fees in the formation of state and local budgets, the existence of the state and the entire state mechanism is ensured,

The concept of tax liability is one of the central categories of tax law. At the same time, the obligation to pay taxes is primary and unconditional, as it follows from the norm established in Art. 67 of the Constitution of Ukraine, which stipulates that everyone is obliged to pay taxes and fees in the manner and amounts established by law, that is, without taking into account the resident status of the taxpayer and regardless of the fact of his activity. The fact of receipt of income or profit is not decisive for the purposes of taxation, because the tax obligation also has material grounds, which are connected with the presence of certain tangible assets in the taxpayer's possession (this rule applies depending on the legal nature of the object of taxation). An important issue remains to clarify the moment from which the obligation to pay tax arises,

Scientific studies, which are devoted to the problems of the institutional mechanism of ensuring taxation in Ukraine, do not lose their relevance. This is due to the fact that reformation processes are ongoing in Ukraine due to the desire for integration with the European Union. In this context, the problem of ensuring the sustainable and balanced development of the taxation sphere, which covers the entire spectrum of social relations regulated by legal norms and which arise, change and terminate during the existence of a legal relationship between taxpayers and the government sub, is particularly acute. by an entity in the form of a tax authority or between a tax authority and its territorial subdivisions in the field of state financial activity regarding the payment of taxes, fees and other mandatory payments to the state and local budgets, as well as to public trust funds, and which have a public power and property character. Undoubtedly, the sphere of taxation is the basis of the economy of any state.

First of all, it should be noted that the field of taxation is one of the subsystems of public administration [441, p. 133], within which the state implements the tax collection function for the timely filling of the revenue part of the state budget [448]. Under the specified conditions, the tax is a tool used to ensure the interaction of the state and society, the performance of a fiscal, regulatory, stimulating, informational function, the meaning and content of which is transformed under the influence of changes in modern socio-economic realities [443, p. 15, p. 18].

According to H.P. Lyashenka, the tax system is an objective reality, which is a complex, multi-level structure, which includes: tax relations between tax authorities and taxpayers, laws and regulatory acts regulating these relations; specific forms of taxation; institutions that carry out tax collection and control over their payment [444, p. 245].

V.M. Bryzhko believes that the tax system is the entire set of taxes, fees, duties and other payments collected in the prescribed manner by state bodies from taxpayers (legal entities and individuals) on the territory of the country [445, p. 149]. The tax system, on the one hand, provides the financial base of the state, and on the other hand, it acts as the main tool for the implementation of state economic policy [446, p. 10].

It is significant that before the adoption of the Tax Code of Ukraine in science, the tax system of Ukraine was mainly presented in the form of three main subsystems: taxation of legal entities, taxation of individuals, fees to state trust funds [447, p. 47].

In EU countries, taxes are classified by source as consumption taxes (VAT, excise duties, customs duties, etc.), taxes on labor income (on the income of individuals, from the wage fund and mandatory contributions to social security) and taxes on income from capital. The effective tax rate on income from capital and entrepreneurship is defined as the result of dividing the total amount of all taxes collected from the income of households and organizations from savings and investments by the amount of potentially taxable capital and income from entrepreneurship in national accounts.

The general tax rate, which shows the amount of taxes and mandatory deductions that must be paid by the company for the second year of operation, differs significantly across EU member states. In most EU member states, personal income tax is levied regardless of citizenship; the decisive factor is actual residence, according to which a distinction is made between unlimited and limited tax liability. Residents pay tax on the total income of a natural person: the total amount of income (including from work in agriculture and forestry, from industrial activity, individual labor, hired labor, capital, rental of property, etc.), reduced by tax-free amounts and other calculation. Non-residents - from income received in the host country [448, p. 5].

An important distinguishing feature of income taxation in France, Germany and Belgium is the presence of a family taxation system. The essence of the concept of family taxation boils down to the fact that the peculiarities of the property status and earnings of individuals who are in a certain degree of kinship are to be taken into account when determining the procedure for taxation, and in some cases they may be taxed jointly. As a result, for spouses, the tax is calculated in half from the total amount of income of the spouses, and then increases twice. It is easy to note that in cases where the difference in the amount of income of the spouses is significant, this form of income taxation is very beneficial for taxpayers, as it leads to significant cost savings compared to paying taxes separately under the general taxation regime [449, p.108].

An important factor in the development of tax systems in EU countries is the tendency to unify the system of indirect taxation. Article 113 of the Treaty on the Functioning of the EU (TFEU) provides for the adoption of provisions on the harmonization of the rules of member states in the field of indirect taxation (VAT and excise duties), in order to avoid the creation of obstacles to the free movement of goods and the provision of services within the internal market and the distortion of competition [450, p. 6]. The EU defines four types of transactions subject to VAT: supply of goods for commercial purposes, purchase and sale agreements within the Community, provision of services, import of goods [450, p. 35–36]. However, the procedure for paying VAT has significant differences in EU countries, which are related to the practice of tax administration and the level of economic development. In Great Britain, the taxpayer must register as a VAT payer if the turnover exceeds 60 thousand pounds. Transactions with food products, books, fuel, gold, securities, charity and some others are taxed at a rate of 0%. The rate of 5% is set for transactions with fuel and energy used in households. The 20% rate is standard and applies to most goods and services [451]. In Spain, VAT is levied on any business that sells goods or provides services, as well as import operations. VAT returns are submitted quarterly. The standard rate is 21%. Reduced rates are set for operations with food products (10%), for housing construction, transport, and tourism services; for operations with essential goods (4%); on goods and services related to export (0%). Luxury items and cars are taxed at higher rates. Medical services, education, banking services, and charity are exempt from VAT [451].

In Italy, VAT rates are also differentiated: the basic rate is 22%; reduced rates are applied in special cases in the amount of 10% (food products, water supply, pharmaceutical products, domestic passenger transport, agricultural goods, hotel accommodation, restaurants, household waste collection), 5% (social and medical services provided by social cooperatives and their consortia) and 4% (medical equipment for the disabled, books and periodicals, social housing, agricultural goods, social services); export of goods and international transport are taxed at a zero rate. The purchase and sale of shares and bonds, land and operating enterprises, and lending

are not subject to taxation. VAT applies to all operations of a manufacturing and commercial nature in France.

The standard rate is set at 20%. Reduced rates of 2.1% and 5.5% are applied to services provided by tourist class hotels for food, books, pesticides, energy, transport. The system of preferential deductions from VAT applies to petroleum products, except for those used in the production cycle [451].

The basic VAT rate in Germany is 19%. The reduced rate is applied to transactions with basic food products, as well as book and magazine products (7%). With a small turnover, entrepreneurs pay at a rate of 80% of the basic rate, or are exempt from payment. Agricultural and forestry enterprises, exported goods, as well as domestic and international transport (with the exception of road and rail transport and some inland waterways) are exempt from VAT [452].

With the adoption of the current Tax Code of Ukraine, in accordance with the provisions of Clause 6.3 of Art. 6 of which the tax system of Ukraine consists of a set of national and local taxes and fees, which are settled in accordance with the procedure established by the Tax Code of Ukraine [453].

All activity related to the collection and payment of taxes is based on the system of regulatory acts. Therefore, the tax system can also be considered as a system of tax legislation [454, p. 17, p. 19].

There is also an opinion that the tax system is a collection of taxes, fees, other payments and contributions to the budget and state trust funds, taxpayers and bodies that control the correctness of the calculation, completeness and timeliness of their payment in the manner established by law [455].

Some scientists are of the opinion that the totality of taxes and fees (mandatory payments) to budgets and to state trust funds, which are handled in accordance with the procedure established by the laws of Ukraine, constitute the taxation system. Note that in this case, the concept of the tax system is identified with the concept of the taxation system, and the tax system is considered as a set of taxes and other mandatory payments of a tax nature (the understanding of the tax system in a narrow sense). On the other hand, the tax system contains a number of procedural relations regarding the

establishment, change and cancellation of taxes, other tax payments, ensuring their payment, organization of control and application of responsibility for violations of tax legislation. So, in a broad sense, the tax system refers to an interrelated set of significant taxation conditions valid at a specific time in a specific state. At the same time, there is no definition of the concept of "taxation system" in the current tax legislation, however, analyzing the provisions of Art. 291 of the Tax Code of Ukraine, it can be concluded that the taxation system is a certain mechanism for the payment of national and local taxes and fees and other mandatory payments [453].

It should be emphasized that the legal regulation of local taxes and fees is carried out at the state and local levels, has a two-level structure, which determines the specifics of their administration. In accordance with the Constitution of Ukraine and the norms of the PKU, the state determines an exhaustive list of local taxes and fees, establishes the basis for their collection, and grants appropriate powers to local self-government bodies. Local self-government bodies, exercising the powers granted by the state, regulate the mechanism of local taxes and fees. Regulation of local taxation is carried out, in addition to the norms of tax and budget legislation, by normative legal acts regulating local self-government in Ukraine, acts of local self-government bodies. These are, in particular, the Laws of Ukraine "On Local Self-Government in Ukraine" of 1997.

The term "sphere of taxation" meaningfully reflects the sphere of society's life, which is connected with the payment of fees, taxes and other mandatory payments to the state and local budgets. Thus, it is appropriate to assume that the sphere of taxation covers social relations that are realized in the course of implementation elements of the tax system and the taxation system. That is, the sphere of taxation covers the entire spectrum of social relations, which are called tax relations in law. At the same time, the sphere of taxation is determined by the characteristics acquired by the corresponding social relations as an object of influence of legal norms [457].

Attention to the legal nature and content of tax legal relations is explained by the increasing role of taxes and fees in the formation of state and local budgets, thanks to which the existence of the state and the entire state mechanism is ensured, the standard

of living of the population is determined, and the economic sphere of Ukraine is developed.

Meanwhile, clarifying the specifics of the development of tax legal relations, their system-forming elements, as well as the reasons for their emergence, changes and termination allows for proper regulation of the taxation sphere, as well as to assess the expediency and effectiveness of the implementation of tax system reforms in Ukraine. The above shows that the study of the essence and key features of tax legal relations and their consideration is relevant given the fact that tax legal relations are of significant importance for the development of the tax system of Ukraine. At the same time, it can be seen that the high-quality implementation of tax legal relations depends on many factors, including, on the state of scientific development of the relevant categories, on the accounting by drafters of legislative acts of existing scientific provisions, which significantly increases the level of the regulatory and legal framework.

It should be noted that in order for social relations to acquire the characteristics of tax relations, they must be regulated by legal norms. Accordingly, the scope of taxation is determined by the characteristics acquired by relevant social relations as an object of influence of legal norms. It is worth noting that the legal regulation of public relations between tax payers and a powerful entity in the form of a tax authority or between a tax authority and its territorial units in the field of state financial activity regarding the payment of taxes, fees and other mandatory payments to the state and local budgets, as well as to public trust funds, is a type of social regulation, which consists in regulating social relations with the help of legal norms.

As indicated by O.V. Dyachenko, legal regulation is an imperative-normative arrangement and organization of the activities of subjects and objects of management and the formation of a stable order of their functioning [459, p. 158].

At the same time O.I. Baik points out that the mechanism of legal regulation of the tax sphere should include elements that complement each other, interact with each other and form the basis of the conceptual and categorical apparatus of tax law. Among them: 1) tax legal relations, which are characterized by a certain uniformity of their

origin, change or termination, as well as legal consolidation of the legal status of the subjects of these legal relations; 2) tax and legal norms aimed at regulating tax legal relations; 3) responsibility for violation of legal norms, which is enshrined in tax legislation [460, p. 6]. At the same time, the opinion of I.V. is quite interesting. Yaska, by which these elements are named as the main means of legal regulation of information provision of tax administration [461, p. 66].

As stated by O.I. Baik, the norm of tax law is a systematic formation of universally binding rules (precepts) of the behavior of subjects of tax relations, operating within the limits allowed by the state, with the aim of securing and realizing rights and legitimate interests in the tax sphere [460, p. 11].

In turn, Yasko I notes that tax legal relations are a set of legal relations: on the establishment and introduction of taxes and fees; on the fulfillment by the relevant persons of their tax obligations regarding the calculation and payment of taxes or fees; tax control; regarding the protection of the rights and legitimate interests of participants in tax relations (tax payers, tax authorities, the state, etc.), i.e. arising in the process of challenging acts of tax authorities, actions (inaction) of their officials, as well as in the process of tax disputes; on prosecution for committing offenses in the field of taxation [461, p. 21].

As for the peculiarities of tax relations, V.I. Teremecki suggested that they include: the social significance of relations that arise between certain persons (legal and physical); authority of relations between subjects of tax law, which arise in connection with monetary funds and their payment into state income, as well as in connection with the acquisition of certain rights or permits (regarding fees); clear certainty, which manifests itself in the impossibility of making any changes and additions without appropriate confirmation in the tax legislation; a strictly defined composition of participants (tax payment is always made to the address); duration, which is explained both by the connection with economic relations and by the fact that, being regulated by legal norms, taxes should be collected throughout the history of social and economic life [462, p. 122].

At the same time, the application of a systemic approach and a critical analysis of the scientific work of scientists who were engaged in the development of certain aspects of tax legal relations allows us to conclude that the main features of tax legal relations include the following: 1) arise in the field of tax activity of the state as a form of implementation of financial - legal norms; 2) have a monetary value and financial certainty; 3) is a type of public-legal relations, because they aim to ensure the public interest; 4) belong to power legal relations, because the mandatory subject in such legal relations is always the state in the person of the tax authority [463, p. 141].

It is worth emphasizing that the elements of tax legal personality arise unevenly for different participants in tax legal relations. Thus, for a natural person-taxpayer, tax legal capacity arises from birth, tax legal capacity - from the moment when a person acquires the ability to receive property or income, which are the objects of taxation. As for legal entities, all elements of tax legal personality are acquired by such an entity at the same time from the moment of its registration as a taxpayer and registration with the tax authority. It is worth emphasizing the fact that it is generally accepted that three groups of participants belong to the system of subjects of tax legal relations: 1) the state in the form of authorities that establish and regulate the field of taxation; 2) tax authorities; 3) taxpayers [464, p. 17].

We emphasize that, taking into account the provisions of the Tax Code of Ukraine, it is appropriate to specify the system of subjects of tax relations as follows: 1) the state, which established the procedure for the administration of taxes and other mandatory payments. In addition, this group includes the Verkhovna Rada of the Autonomous Republic of Crimea and local self-government bodies that, within the limits of their powers, are able to independently set taxes and fees on their territory.

Yes, Art. 284 of the Tax Code of Ukraine stipulates that the Verkhovna Rada of the ARC and local self-government bodies set the rates of payment for land and benefits for the land tax paid in the relevant territory [453]; 2) control bodies, which include: tax authorities (regarding compliance with legislation on taxation issues) and customs authorities (regarding compliance with legislation on customs affairs and customs taxation); 3) taxpayers, which include individuals and legal entities, both

residents and non-residents of Ukraine; 4) persons who are indirect participants in tax legal relations, because they contribute to the implementation of the tax obligation, in particular: representatives of taxpayers, banking institutions and tax agents.

As part of the tax reform, for tax stimulation of economic development, it would be advisable to: strengthen the stimulating role of direct taxes by applying a justified differentiation of tax rates and tax benefits, adapting the experience of EU countries in the differentiation of rates to Ukrainian realities; ensure the stability of tax legislation with the most clear and consistent formation of tax law norms; eliminate deficiencies in the tax administration system and increase the transparency of control over their use; develop measures to attract the shadow sector to the open economy. The implementation of these measures will allow to increase the efficiency of the functioning of the domestic tax system, which will allow its possible activation of the economic activity of economic entities, ensuring a dynamic economic growth with an increase in the level and quality of life of the population [465, p. 157].

9.4 Modern trends in the transformation of the institutional mechanism for ensuring the sphere of taxation in Ukraine

As it has been repeatedly indicated, the field of taxation is one of the subsystems of public administration [466, p. 133], within which the state implements the tax collection function for the timely filling of the revenue part of the state budget. At the same time, the conducted research makes it possible to focus attention on the incompleteness of the construction of an optimal taxation system and tax system in Ukraine, an effective mechanism of their functioning in the conditions of Europeanization, which is reflected in a negative way in the field of taxation, which meaningfully covers the sphere of social life related to the payment of fees, taxes and other mandatory payments to the state and local budgets. And in this aspect, it is necessary to point out that an important problem of our country today is that domestic lawmakers regularly ignore the requirements of the legislation.

Yes, in accordance with the provisions of paragraphs 4.1.9 clause 4.1 of Art. 4 of the Tax Code of Ukraine, changes to any elements of taxes and fees cannot be made later than six months before the beginning of the new budget period, in which new rules and rates will apply. Taxes and fees, their rates, as well as tax benefits cannot change during the budget year [453]. Unfortunately, violations of the mentioned regulations have become regular in Ukraine, they become more significant from year to year, depriving taxpayers of the opportunity to plan their tax expenses [467]. It seems that this situation is related to the fact that the Tax Code of Ukraine establishes the above restrictions without providing for any sanctions for their violation, but this state of affairs conflicts with modern international legal practice. However [468].

It is significant that the mandatory norm, which gives rise to justified "legitimate expectations" of taxpayers, is established by law. The foregoing makes it possible to assert that even though taxpayers do not have the right to sue for annulment of laws adopted in violation of the provisions of paragraphs 4.1.9 clause 4.1 of Art. 4 of the Tax Code of Ukraine, however, have the right to compensation for damages caused by the establishment of a new tax norm in violation of the specified provision, if they prove that additional costs arose as a result of violation of legitimate expectations.

In connection with this, D.O. Hetmantsev points out that in such cases the state is obliged to compensate taxpayers' losses: "Native taxpayers already have enough grounds to protect their rights, which were violated due to the state's non-compliance with paragraphs 4.1.9 clause 4.1 of Art. 4 of the Tax Code of Ukraine, directly in administrative courts by collecting damages from the state. We still do not have a similar judicial practice due to the passivity of taxpayers and the indecision of administrative courts, which are wary of applying the norms of decisions of the European Court of Human Rights in their own practice" [469].

It is impossible not to point out that para. 4.1.9 clause 4.1 of Art. 4 of the Tax Code of Ukraine sets restrictions for making changes only to provisions regulating tax elements. Other amended norms can be adopted during the entire budget year with practically no significant restrictions. However, this also creates legal uncertainty in tax relations. After all, legislators do not adhere to even these rather liberal frameworks,

and the principle of stability of tax legislation in domestic realities is, rather, a declared aspiration than an actual legal norm [468, p. 22].

Ensuring the stability of the taxation sphere is an objectively necessary vector of promoting the economic development of Ukraine. However, the constant variability of tax legislation is the main obstacle for attracting both domestic and foreign investments in the field of innovation. By changing the "rules of the game" for taxpayers, Ukraine becomes an unreliable partner and thus creates conditions not only for violation of tax legislation, but also discourages investors from investing capital in innovative projects for a certain period. After all, potential investors need a balanced and predictable tax system [468, p. 20–21].

Therefore, it is believed that the main principles of the further transformation of the institutional mechanism for ensuring the sphere of taxation in Ukraine should be: minimization of state interference in the life of society; public control of management decision-making; accountability of the subjects of public administration, which are meaningful elements of the institutional mechanism for ensuring the sphere of taxation, to civil society, which, in turn, will strengthen the transparency of the functioning of the institutional mechanism for ensuring the sphere of taxation in Ukraine; full transparency of the main reform measures and public awareness.

9.5 Peculiarities of ensuring the realization of the tax obligation in the countries of the European Union

Ukraine has determined its foreign policy vector - the acquisition of full membership in the EU. This causes the need to make appropriate changes to national legislation and the practice of its application, and unity with the EU and EU countries in constitutional values. A person, his life and health, honor and dignity, inviolability and security are recognized as the highest social value in Ukraine (Article 3 of the Constitution of Ukraine) [389].

It goes without saying that they have the same value in the EU and EU member states. But in addition to rights, a person and a citizen have responsibilities. One of them is the duty of everyone to pay taxes and fees.

According to Art. 67 of the Constitution of Ukraine: "Everyone is obliged to pay taxes and fees in the manner and amounts established by law" [389]. Thus, the state should create a regulatory and legal mechanism that will determine the procedure for paying taxes and their amount. According to the Constitution of Poland, the payment of taxes refers to public burdens and duties (it is one of the types of public burdens and duties). As in the Constitution of Ukraine, the Constitution of Poland states that these burdens and obligations must be defined in the law, that is, the state must create a certain regulatory and legal mechanism. In particular, in accordance with Art. 84 of the Constitution of the Republic of Poland: "Everyone is obliged to bear the public burdens and other duties specified in the law, including paying taxes" [470].

The obligation to participate in the payment of taxes is enshrined in the Constitution of Hungary. Yes, according to Art. 70/I of the Constitution of the Republic of Hungary: "Each citizen of the Republic of Hungary, in accordance with income and property status, is obliged to participate in the payment of taxes" [471]. In contrast to the Constitutions of Ukraine and Poland, the Constitution of Hungary states that this is the duty of citizens, that is, the circle of subjects bearing this duty in Hungary is narrower. Unlike the Constitutions of Poland and Ukraine, the Constitution of Hungary has one more feature - the emphasis on the fact that every citizen is obliged to participate in the payment of taxes precisely in accordance with income and property status.

According to Art. 53 of the Constitution of the Italian Republic: "Everyone is obliged to participate in public expenditure in accordance with their tax capabilities. The tax system is built on the principles of progressivity" [472]. Thus, in contrast to Hungary, according to the Constitution of Italy, as well as according to the Constitution of Ukraine and Poland, the range of subjects-bearers of the obligation to participate in public expenditures is wider and it is not only citizens, as stated in the Constitution of Hungary. At the same time, as in the Constitution of Hungary, the Constitution of Italy

also applies an approach according to which emphasis is placed on the tax capabilities of the bearers of this duty. The peculiarity of the constitutional and legal consolidation of this obligation in the Constitution of Italy is that the norm of Art. 53 establishes that the tax system is built precisely on the principles of progressivity,

In Art. 31 of the Constitution of the Kingdom of Spain states that: "Everyone must participate in public expenses in accordance with their economic capabilities through a fair tax system based on the principles of equality and progressive taxation, which in no case must have the character of confiscation" [473] .

We will also emphasize that the Convention on the Protection of Human Rights and Fundamental Freedoms [474], to which the above-mentioned states have joined, and, accordingly, assumed international obligations under it, is included in the regulatory and legal mechanism for ensuring the fulfillment of the obligation to pay taxes , as well as decisions of the European Court of Human Rights, which are acts of interpretation of the norms of the Convention and which are a source of law in the member states of the Council of Europe.

In the system of constitutional duties, the duty to pay taxes and fees occupies an important place, because it is taxes that occupy the largest specific weight in the structure of budget revenues and provide the possibility of mobilizing financial resources necessary for the performance of tasks and functions of the state and territorial communities.

As emphasized by K.-G. Rau, the right of the state government to impose taxes corresponds to the duty of citizens to pay them. The basis of this right and this obligation is that the person who lives in the state enjoys the benefits of the state union and many state institutions, therefore he is obliged to participate in those duties with the help of which the state acquires the means for the full manifestation of its activity [475, p. 277]. According to P.M. Rabinovych, non-fulfilment of their duties by a certain part of the members of society illegally changes their legal status to the detriment of other members, whose rights and freedoms are, accordingly, actually limited. This, in turn, disturbs the balance of interests and creates conditions for the emergence of conflicts between people. If such cases become massive, they become

the cause of global crisis phenomena in society [476, p. 287]. Certainly, non-fulfilment or improper fulfillment of the obligation to pay taxes also leads to negative consequences for the whole society. Sutyryn S.F. emphasizes that due to non-fulfilment of the obligation to pay taxes, the state does not receive funds for the budget, as a result of which the financing of state programs is reduced. Secondly, non-taxpayers are in a more favorable position compared to law-abiding taxpayers from the point of view of market competition, they can provoke other subjects of economic activity with their actions. Thirdly, if fiscal offenses are widespread, leading to a deficit in the revenue part of the budget, the state can compensate for the lack of funds by introducing new taxes and increasing the rates of existing taxes and fees. Therefore, it is in the interests of society as a whole, and of each payer in particular, that.

Therefore, any state is interested in the existence of effective and efficient means of ensuring the fulfillment of the obligation to pay taxes. However, in order to determine such means, the content of the constitutional obligation to pay taxes should first of all be revealed. At the theoretical level, there are different approaches to defining the concept of "tax liability". In particular, A. S. Barinov attributes the tax obligation to a variety of constitutional obligations and characterizes it as the obligation of individuals and organizations (tax payers) to pay legally established taxes and fees to the budgets of the budgetary system in a timely manner and in full, the content of which consists in the legally significant actions of taxpayers for the formation of the taxable base, tax calculation, tax declaration and its transfer to the corresponding budget [478, p. 11].

In accordance with Clause 36.1 of Art. 36 of the Criminal Code of Ukraine, the duty of the taxpayer to calculate, declare and/or pay the amount of tax and fee in accordance with the procedure and terms specified by the Tax and Customs Codes of Ukraine is recognized as a tax obligation.

The obligation to pay a tax or fee arises, changes or ceases upon the existence of grounds established by tax legislation, therefore the most important issue during the regulation of relations due to the payment of taxes and fees is to clarify the moment from which such an obligation arises. Normative acts regulating the procedure for

making these payments link the obligation to pay them with the occurrence of certain circumstances provided for by the Code of Ukraine and customs laws. Such a basis can be the presence of a tax payer of a taxable object or the performance of certain actions, as a result of which the tax payer has an obligation to pay tax.

These actions include:

- profit making by business entities - legal entities. In this case, such taxpayers have obligations to pay corporate income tax, which is calculated by adjusting the financial result before taxation, determined in the financial statements of the enterprise, for the differences that arise in accordance with the provisions of the Code of Ukraine (clause 134.1 of Article 134 of the Code of Ukraine of Ukraine [453]);

- receipt of income by a natural person, both a resident and a non-resident, with a source of origin from Ukraine, who must pay tax on the income of natural persons, which is calculated by reducing the total taxable income by the amount of the tax discount of the reporting year (clause 164.1 of article 164 of the Code of Ukraine of Ukraine) , the receipt of income by natural persons - subjects of entrepreneurial activity in the form of net annual taxable income, which is defined as the difference between the total taxable income (revenue in monetary and non-monetary forms) and documented expenses related to the economic activity of such a natural person-entrepreneur (Clause 177.2 of Article 177 of the Criminal Code of Ukraine [453]);

- implementation of operations for the supply of goods and services to the customs territory of Ukraine, the importation of such goods or services into the customs territory of Ukraine under the customs regime of import or re-import or export under the regime of export (re-export). After all, during the performance of the above-mentioned actions, an individual or legal entity must pay tax on added value (clause 185.1 of Article 185 of the Criminal Code of Ukraine [453]);– implementation of operations involving the importation into the customs territory of Ukraine of goods whose customs value exceeds the equivalent of 150 euros, goods or vehicles imported (forwarded) to the customs territory of Ukraine in volumes , which are subject to taxation with customs payments (Article 277 of the Code of Ukraine [479]).if a person imports such goods into the customs territory of Ukraine or sells confiscated goods,

causes the legal or physical person to pay excise tax (paragraph 213.1 of article 213 of the Criminal Code of Ukraine [453]);

- acquisition of ownership of a real estate object (residential or commercial purpose) or ownership or the right to use a plot of land, as a result of which the person becomes obligated to pay real estate tax (clause 266.2 of article 266 of the Criminal Code of Ukraine) and fees land (clause 270.1 of article 270 of the Criminal Code of Ukraine [453]); However, the tax obligation is not only related to the reasons for its occurrence, but also clearly defined by the specific terms during which it must be fulfilled. Fulfillment of the tax obligation is implemented by paying a tax, fee (compulsory payment). The fulfillment of the obligation to pay taxes and fees is based on several factors, including: the level of legal culture and tax discipline of the taxpayer; the possibility of applying state coercion in case of violation of tax legislation. Therefore, there is a need to introduce special protective measures, the content of which is determined by the specific features of the subject and method of legal regulation within certain branches of law. The mechanism for ensuring the fulfillment of the tax obligation is aimed exclusively at the payment of taxes and fees. If the tax obligation in the broad sense includes the obligation to keep tax records, pay taxes and fees, submit tax reports, then the methods of ensuring the fulfillment of the tax obligation relate to the guarantees of the implementation of the tax obligation only in the part of the payment of the amounts of taxes and fees [480]. The mechanism for ensuring the fulfillment of the tax obligation is aimed exclusively at the payment of taxes and fees. If the tax obligation in the broad sense includes the obligation to keep tax records, pay taxes and fees, submit tax reports, then the methods of ensuring the fulfillment of the tax obligation relate to the guarantees of the implementation of the tax obligation only in the part of the payment of the amounts of taxes and fees [480]. The mechanism for ensuring the fulfillment of the tax obligation is aimed exclusively at the payment of taxes and fees. If the tax obligation in the broad sense includes the obligation to keep tax records, pay taxes and fees, submit tax reports, then the methods of ensuring the fulfillment of the tax obligation relate to the guarantees of the

implementation of the tax obligation only in the part of the payment of the amounts of taxes and fees [480].

In turn, the methods that ensure the payment of tax payments provide for the payment of the amount of the payments themselves, as well as compensation for budget losses from late payment of taxes and fees (payment of fines, penalties), as well as costs for the enforcement of tax obligations.

Establishing the obligation to pay taxes is recognized as an unconditional right of the state, a component of its sovereignty. One of the defining foundations of state sovereignty is tax sovereignty, the state's ability to independently establish a tax system and implement its own tax policy. As rightly noted by N.I. Khimicheva, the ownership of tax powers (powers to establish and introduce taxes and fees) to the sovereign state gives these rights a special character, which distinguishes them from the rights of other socio-territorial entities [481, p. 67].

The optimal combination of fiscal and socio-economic functions of taxes determines the effectiveness of the chosen tax policy. The historical dynamics of the role of the state in the economy convincingly shows that the effectiveness of state regulation is directly dependent on the quality of understanding and application of the principles of formation of state expenditures in order to maintain macroeconomic and macrosocial balance and the use of taxes by the state to implement economic policy. The importance of these components is so important that fiscal policy, remaining today the main link of economic policy, caused the appearance of a virtually independent policy - tax policy. Its place and role in the structure of instruments of state regulation is determined by the state of the economic system and forms of government [482, p. 25].

The imperfection of the tax policy leads to such systemic problems in the tax system as:

- 1) tax arrears of taxpayers to the budget and state trust funds, which is due to: the absence of effective mechanisms that ensure the responsibility of economic entities for the fulfillment of their financial obligations; the imperfection of the system of writing off and restructuring the tax debt of enterprises to the budget; carrying out

offsets that make it unprofitable to pay taxes on time and in full; problems of certain industries (fuel and energy complex), which are the biggest debtors of the budget, in particular in terms of state regulation of energy prices;

2) budget arrears from reimbursement of value added tax. The main reasons that make it difficult for the state to fulfill its obligations to value-added tax payers are: presentation of unsubstantiated claims for reimbursement of value-added tax and underestimation of tax liability amounts; implementation of forecast indicators of value-added tax revenues to the state budget due to non-return of overpaid tax amounts to payers; deficiencies in the legal norms regulating the compensation procedure;

3) tax evasion. This problem is one of the most acute in Ukraine and one that distinguishes it from most European countries. The scale of tax evasion is affected by the high level of tax rates, uneven distribution of the tax burden; violation of the principle of equality of payers before the law; the complexity and imperfection of the legislation that regulates entrepreneurial activity, in particular the tax legislation; non-compliance with laws, ineffectiveness of state budget policy;

4) uneven tax burden, as a result of which the greatest tax burden is placed on law-abiding taxpayers deprived of tax benefits [483, p. 25].

The main goal of the tax policy of Ukraine at the current stage is the formation of a sufficient state budget and stimulation of economic growth (business activity of business entities). The main task is the effective application of the elements of the taxation system, based on the strategic priorities of the socio-economic development of Ukraine, namely: ensuring sustainable economic growth, maintaining a stable macroeconomic situation (on the basis of anticipatory development); approval of the investment and innovation model of development; social reorientation of economic policy and social responsibility of domestic business; implementation of the European integration course of Ukraine.

It is necessary to solve the existing problems of the tax system of Ukraine by consistently implementing the strategic goals of reforming the tax system of Ukraine by: increasing the competitiveness of domestic business; legalization of the shadow sector; activation of investment processes in the economy; development of simple and

understandable tax regulations for business entities; reduction of the costs of taxpayers for the calculation and payment of taxes and the state for their administration; adaptation of tax legislation of Ukraine to EU legislation; creation of conditions for voluntary compliance with tax legislation requirements by tax payers; introduction of the information and analytical system of the state tax service on a national scale; automation of taxation processes using modern technologies [482, p.25].

With the deepening of integration processes, the advantages of modern European taxation systems are becoming more and more apparent. The tax systems of the EU countries are characterized by a significant level of unification, which was the result of a long process of harmonization of tax systems. Thus, in all EU member states, the collection of such types of taxes as personal income tax, corporate income tax, and value added tax is provided for. In addition, the procedure for calculating and paying taxes, tax benefits, and the system of monitoring taxpayers by regulatory bodies are also similar. At the same time, the tax systems of the EU member states have certain features related to budgetary relations between different levels of government, economic, political and other factors [484, p. 361].

9.6 Constitutional obligation to pay taxes in the countries of the European Union

As it follows from the scientific research of domestic scientists, the need to establish a tax system at the legislative level is indicated in the constitutions of Lithuania, Slovakia, Slovenia, the Czech Republic, Estonia, Poland, Hungary, etc. Only a few countries of Eastern Europe establish the norm on the obligation to pay taxes. For example, in Art. 91 of the Constitution of Serbia establishes that the obligation to pay taxes and other fees should be general and based on the tax payer's ability to pay [485, p.123].

The Constitution of the Slovak Republic defines the content of the tax system quite succinctly, according to Article 59, it is specified that taxes and fees can be state and local. Taxes and fees are established by laws or on the basis of laws [486].

According to the Constitution of Poland, the payment of taxes refers to public burdens and duties (it is one of the types of public burdens and duties). As in the Constitution of Ukraine, the Constitution of Poland states that these burdens and obligations must be defined in the law, that is, the state must create a certain regulatory and legal mechanism. In particular, in accordance with Art. 84 of the Constitution of the Republic of Poland: "Everyone is obliged to bear the public burdens and other duties specified in the law, including paying taxes" [487].

The basic law of Romania is the Constitution of Romania, adopted by the Constituent Assembly of Romania on November 21, 1991. Articles 53 and 54 of the above normative legal act define that citizens are obliged to participate in public expenditures by paying taxes and fees. A legal system of taxation should ensure a fair distribution of the fiscal burden.

Any other penalties are prohibited, with the exception of those provided by the Law in emergency situations [488, p. 29]. The direct obligation to pay taxes is established in Art. 60 of the Constitution of Bulgaria and Art. 33 of the Constitution of Macedonia [485, p. 123].

According to Article 127 of the Constitution of the Republic of Lithuania, state budget revenues are generated from taxes, mandatory payments, fees, revenues from state property and other revenues. Taxes, other payments to the budget and fees are established by the laws of the Republic of Lithuania [489].

A different situation is observed with the countries of Western Europe, whose constitutions necessarily have a reference to the need to establish a tax system at the legislative level. Such countries include Austria, Belgium, Germany, Greece, Denmark, Ireland, Iceland, Spain, the Netherlands, Norway, Portugal, Finland, France, Sweden. At the same time, none of the constitutions of these countries, except for the Constitution of Spain, contains the obligation of citizens to pay taxes [490, p.123-124].

The German Constitution (Articles 105-108) directly demarcates the competence of the Federal Government and local states regarding the establishment of taxes and fees, and determines which taxes go to the federal budget and which go to local ones [491]. In the constitutional acts of individual countries, there are attempts to

explain the mandatory nature of tax collection. It is established that the alienation of property is allowed only for the purpose of the common good. It can be carried out only according to the law or on the basis of the law regulating the nature and extent of alienation. Alienation is determined by fair consideration of the interests of society and interested persons [492, p.515].

From the given analysis of the constitutions of the countries of Western Europe and part of the countries of Eastern Europe, scientists conclude that there is no direct constitutional mandate to pay taxes. Mostly at the constitutional level in these countries, the obligation to legislate the tax system is established, and only the constitutions of Bulgaria, Serbia, Macedonia, and Romania partially establish the obligation to pay taxes [490, p.126].

Having found out the content of the tax obligation, within the limits of our research it is necessary to determine the means of ensuring its implementation. According to O.V. Pokataev, if the tax obligation in a broad sense includes the obligation to keep tax records, pay taxes and fees, submit tax reports, then the methods of ensuring the fulfillment of the tax obligation relate to guarantees of the implementation of the tax obligation only in terms of the payment of taxes and fees, which is provided by additional guarantees, which force the taxpayer to fulfill the tax obligation in full and within the period established by the law. In turn, the methods of ensuring the payment of taxes and fees provide for the amount of tax payments directly, as well as compensation for budget losses from late payment of taxes and fees, as well as costs for the enforcement of the tax obligation, which is realized thanks to the charging of penalties [493, p. 106].

Analyzing the level of regulatory consolidation of mechanisms for ensuring the fulfillment of the duty to pay taxes and fees, it is necessary to emphasize that it is not determined at the level of the Constitutions of the EU countries. This is quite logical and objective, because the basic, most important norms and rules are determined at the constitutional level, and their excessive detailing is inappropriate. The mechanism of implementation of the obligation to pay taxes in European countries is fixed in the norms of domestic legislation and on a par with the norms of EU legislation [463].

Among the main mechanisms for ensuring the obligation to pay taxes in the EU countries, one can single out the legally regulated procedure for forced repayment of tax debt. A. M. Timchenko defines tax debt collection as a right-restoring measure of tax-legal coercion, which is applied exclusively by a court decision to a payer who has not fulfilled the obligation to pay tax in accordance with the requirements of tax legislation, has a tax debt, by debiting funds from his accounts, withdrawal of his cash or sale of property subject to tax lien [494, p. 8].

According to O.I. Yuryeva, the construction of the tax debt collection system is an integral part of the general taxation system in any country and must be built on the principles of a conscious attitude to the fulfillment of the duty to pay taxes and the obligation to receive payments to the state treasury, since without such component, the whole system will not work at all [495].

In particular, in Germany, tax debt minimization measures include depriving the debtor of the right to travel abroad, closing a business or canceling a license, and the taxpayer is allowed to enter into contracts with the state only on the condition that the tax debt is liquidated. The right to vote in elections, as well as to dispose of the received inheritance, comes into force only after the submission of the corresponding tax declaration [410, p. 105].

The legal systems of most foreign countries are characterized by the presence of independent sectoral institutes of responsibility in the tax field. The elements of the structure and designation of such responsibility in different countries are different (for example, in Poland, Germany, along with administrative and criminal, tax responsibility is separately distinguished, and in Greece - financial responsibility). But the only thing common to all these countries is the legislator's desire to enshrine in the tax legislation sanctions that would most effectively protect tax relations from illegal encroachments [496, p.9].

According to French law, sanctions depend on the nature of the violation and the amount of damage caused to the fiscal. Yes, if the underpayment of an individual does not exceed 5% of the declared income, the tax inspectorate is limited to a reminder about the additional payment, which must be made within 30 days.

As the seriousness of the violation increases, the amount of unpaid tax increases by 0.4%, 10%, 40%, 80%. A fine in the amount of 10,000 euros is imposed for deliberate and obvious deception of the fiscal (flagrant fiscal). Criminal tax evasion in particularly large amounts is punishable by up to five years in prison. A fine of 10% of the accrued tax is due for late filing of the declaration and/or payment of the corporate income tax [410, p. 129].

According to § 370 of the Tax Code of the Federal Republic of Germany, the display of false data related to taxation to the tax authorities, as well as the understatement of the tax base and the improper use of tax benefits, which led to the non-payment of taxes, are punishable by a fairly severe penalty in the form of a fine or imprisonment for a term of up to 5 years, and in particularly serious cases - punishment in the form of imprisonment for a term of 6 months to 10 years. Particularly difficult cases are considered to be: significant underestimation of the object of taxation or unjustified use of tax benefits; the use of one's own position by a civil servant for such purposes.

For administrative offenses, according to § 378 of this Code, a fine of up to 5,000 euros is provided for the taxpayer or his representative [497, p. 12]. Among the means of ensuring the fulfillment of tax obligations, scientists consider penalties for late payment of taxes.

The introduction of a penalty as a coercive measure is consistent with the provision of Art. 1 of Protocol 1 to the Convention for the Protection of Human Rights and Fundamental Freedoms, according to which the right of the state to enact such laws as it deems necessary to control the use of property in accordance with the general interest or to ensure the payment of taxes or other charges is confirmed, or fines. Therefore, in cases of improper fulfillment of tax obligations by the payer, the state has the right to apply to such subjects certain measures of influence, and in particular, fines, which actually force them to act within the framework of current tax legislation [498, p.167-168].

An important safeguard against the violation of the rights of taxpayers when applying legal means to ensure the fulfillment of the tax obligation is the definition and

strict observance of the fundamental principles of the tax system, which in some EU states are enshrined at the constitutional level. The principle of the rule of law in relation to the law of the EU member states was formulated in the decision on the case "Flaminio Costa v. Enel" dated July 15, 1964. Within the framework of the EU tax policy, the operation of this principle means the formation of the same practice of considering disputes on tax issues in the event of a conflict of tax legislation norms of these of states. Such situations often occur due to the lack of acts of positive law regulating specific tax relations (for example, disputes in connection with the refusal to receive benefits for cross-border income taxation). The existing conflict leads to an appeal to the ECtHR in the order of preliminary ruling procedure and interpretation of EU legal principles regarding a specific type of tax relationship. This thesis is confirmed by the broad practice of the European Union on direct taxes [499, p. 355].

Among the regulatory documents of the EU, first of all, it is worth paying attention to Council Directive 2011/16/EU of February 15, 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC [500] (hereinafter - Directive 2011/16/EU) .

Its preamble rightly states that one state cannot manage its internal tax system, especially with regard to direct taxation, without receiving information from other states [500], which requires increased cooperation in the field of administrative and legal protection of tax relations. The said directive contains the main provisions regarding the system of administrative and legal protection of tax relations in the EU, which provides for the existence and implementation of such measures as: institutional capacity, i.e. the determination of the public administration body responsible for cooperation (in the terminology of Directive 2011/16/EU – the competent authority) and a single central communications bureau; exchange of information upon request (procedures and deadlines for providing relevant information are regulated by the directive, and also indicated the possibility of conducting an administrative investigation in order to fulfill the request); administrative investigation; mandatory automatic exchange of information between competent authorities, which is carried out in relation to the income and property defined by the Directive; spontaneous exchange

of information; participation of administrative institutions and participation in administrative investigations; joint control by states on their territory of general or additional profits of one or more persons; other organizational and management activities (exchange of administrative messages, that is, information about tools and solutions related to the requested information, providing feedback on the results of using the information received upon request, sharing best practices and experiences, etc.) [500]. mandatory automatic exchange of information between competent authorities, which is carried out in relation to the income and property defined by the Directive; spontaneous exchange of information; participation of administrative institutions and participation in administrative investigations; joint control by states on their territory of general or additional profits of one or more persons; other organizational and management activities (exchange of administrative messages, that is, information about tools and solutions related to the requested information, providing feedback on the results of using the information received upon request, sharing best practices and experiences, etc.) [500]. mandatory automatic exchange of information between competent authorities, which is carried out in relation to the income and property defined by the Directive; spontaneous exchange of information; participation of administrative institutions and participation in administrative investigations; joint control by states on their territory of general or additional profits of one or more persons; other organizational and management activities (exchange of administrative messages, that is, information about tools and solutions related to the requested information, providing feedback on the results of using the information received upon request, sharing best practices and experiences, etc.) [500]. joint control by states on their territory of general or additional profits of one or more persons; other organizational and management activities (exchange of administrative messages, that is, information about tools and solutions related to the requested information, providing feedback on the results of using the information received upon request, sharing best practices and experiences, etc.) [500]. joint control by states on their territory of general or additional profits of one or more persons; other organizational and management activities (exchange of administrative messages, that is, information about tools and

solutions related to the requested information, providing feedback on the results of using the information received upon request, sharing best practices and experiences, etc.) [500].

It should be noted that a number of the above provisions, in particular in the area of conducting administrative investigations at the request of foreign states, have already been partially implemented by Law of Ukraine No. 1210 dated 16.01.2020 "On Amendments to the Tax Code of Ukraine regarding the improvement of tax administration, elimination of technical and logical inconsistencies in tax legislation" (hereinafter - Law of Ukraine No. 1210) by making changes to paragraphs 78.1.20 h. 78.1. Art. 78 of the Tax Code of Ukraine (hereinafter referred to as the Tax Code of Ukraine) and granting the right to control bodies in the field of taxation to carry out a re-examination in case of receiving information from foreign state bodies. However, the key to building an effective system of administrative and legal protection of tax relations is the further implementation of the mentioned tools in the practice of tax administration.

Regulation No. 1798/2003 was clarified by Regulation of the Council of the European Union No. 904/2010 of October 7, 2010 on administrative cooperation and combating fraud in the field of value added tax [502] (hereinafter - Regulation No. 904/2010), in particular regarding storage and exchange specific information. According to Art. 17 and 21 of Regulation No. 904/2010, each Member State must enter immediately, but in any case no later than one month after the end of the period to which the information relates, and store in the electronic system for at least five years the following information: " identification numbers of VAT payers, information on the total value of all supplies of goods and the total value of all supplies of services carried out within the Community by all operators identified for VAT purposes in the Member State, and identification numbers of named suppliers and recipients of goods and services, regardless of the country of residence" [502]. It should be noted that only information on the identification numbers of VAT payers and the total cost of goods and services is open. In order to receive a comprehensive set of data containing information about the supplier, the recipient and the full cost of the goods, services,

one of the following conditions must be met: access is provided in connection with a fraud investigation; access is through an employee of the Eurofisc international relations office; access is only available during shared business hours. Regulation No. 904/2010 also created a network for the rapid exchange of targeted information between member states - Eurofisc. that only the information on the identification numbers of VAT payers and the total cost of goods and services is open. In order to receive a comprehensive set of data containing information about the supplier, the recipient and the full cost of the goods, services, one of the following conditions must be met: access is provided in connection with a fraud investigation; access is through an employee of the Eurofisc international relations office; access is only available during shared business hours. Regulation No. 904/2010 also created a network for the rapid exchange of targeted information between member states - Eurofisc. that only the information on the identification numbers of VAT payers and the total cost of goods and services is open. In order to receive a comprehensive set of data containing information about the supplier, the recipient and the full cost of the goods, services, one of the following conditions must be met: access is provided in connection with a fraud investigation; access is through an employee of the Eurofisc international relations office; access is only available during shared business hours. Regulation No. 904/2010 also created a network for the rapid exchange of targeted information between member states - Eurofisc. access is provided in connection with a fraud investigation; access is through an employee of the Eurofisc international relations office; access is only available during shared business hours. Regulation No. 904/2010 also created a network for the rapid exchange of targeted information between member states - Eurofisc. access is provided in connection with a fraud investigation; access is through an employee of the Eurofisc international relations office; access is only available during shared business hours. Regulation No. 904/2010 also created a network for the rapid exchange of targeted information between member states - Eurofisc.

Such a network consists of working areas in which member states participate at their choice. The tax administrations of each member state appoint at least one

employee of the Eurofisc international relations body. Employees of the work area are responsible only to the national administrations. For each area, its employees appoint a coordinator who ensures the relevance and availability of information both for the employees of the work area and for other work areas of Eurofisc. The creation of the Eurofisc network ensures the satisfaction of the need for direct cooperation between territorial (in the terminology of the legislation – EU) bodies of national tax administrations, the importance and necessity of which was emphasized in Directive 2011/16/EU.

European Commission Recommendation No. 2012/772/EC of December 6, 2012 on aggressive tax planning (hereinafter - Recommendation No. 2012/772/EC) contains a number of proposals for improving national tax legislation, including the introduction of a general rule aimed at combating tax evasion, which should be formulated in the simplest way without taking into account the peculiarities inherent in

the legal technique of national legislation. Recommendation No. 2012/772/EU contains a model description of the following rule: an artificial (fake) transaction, action, agreement, aid, event, etc., or their combination, which was carried out for the purpose of avoiding taxation and the result of which is the receipt of a tax benefit, should not be taken into account in the case of determining the tax base. National authorities need to consider these arrangements for taxation purposes, referring to their economic content [503]. Recommendation No. 2012/772/EU also defines the criteria for assessing the commercial content of transactions, set out in clause 4.4., among

which there are those that contain too general descriptions of the artificiality of transactions, in particular: "the legal nature of individual steps that make up the relevant mechanism is incompatible with the legal content of the mechanism in general" [503].

General formulations in the terminology of national legislation, on the one hand, violate the principle of legal certainty, on the other hand, they are introduced in connection with transnationalization and the rapid development of tax minimization and evasion schemes.

Thus, point 8 of the preamble of Recommendation No. 2012/772/EU states that: "tax planning structures are becoming more and more complex, and national legislators

often do not have enough time for an appropriate reaction, specific measures aimed at combating tax evasion, often turns out not to be enough to successfully overcome the gap with new structures of aggressive tax planning" [503]. Accordingly, it is necessary to find a balance between the general and the specific in the terminology of legislation and the adaptation of the national legal technique to the requirements of the European Union.

One of the most important tools for legally establishing the means of ensuring the fulfillment of tax obligations, not only at the EU level, but also at the international level in general, is the application of bilateral treaties on the avoidance of double taxation. As scientists note, such treaties are effective tools for reconciling contradictions between the tax systems of different states, which simultaneously solve such important tasks as, on the one hand, ensuring the fairness of taxation, preventing double taxation, promoting cross-border economic activity and attracting investments, and on the other hand, they ensure cooperation between different states in order to prevent tax losses and protect national interests [490, p. 306].

As rightly noted by I.Ya. Olender, thanks to the norms of international tax agreements, it is possible to achieve greater certainty in the fiscal regimes of different countries and to establish effective mechanisms for mutual assistance and information exchange on the activities of taxpayers, which helps to curb activities aimed at tax evasion, provides new opportunities for the development of international trade and implementation direct foreign investment. International tax treaties are especially effective when they are concluded between states with a similar level of development [504, p.379].

It is no secret that, using the contradictions in the tax legislation of different states, as well as the tools provided for by agreements on the avoidance of double taxation, unscrupulous taxpayers abused the benefits established by these agreements in order to avoid fulfilling the tax obligation [463].

To counter this phenomenon, the world community has introduced the appropriate steps of the BEPS plan (Action Plan on Base Erosion and Profit Shifting), which limit such possibilities. These steps, in particular, provide that the application of

an international treaty of Ukraine will not be allowed, if the main or predominant purpose of carrying out the corresponding economic transaction with a non-resident is to directly or indirectly obtain the advantages provided by the international treaty in the form of exemption from taxation or the application of a reduced tax rate [505, p. 98].

For the partial implementation of such measures, the Multilateral Instrument (MLI) was signed on November 24, 2016 on the implementation of measures related to taxation agreements with the aim of countering the erosion of the tax base and the removal of profits from taxation (Multilateral Instrument (MLI)). The MLI Convention provides for steps to prevent abuse provisions of treaties on the avoidance of double taxation, in particular by including in the text of the preamble of tax treaties to which it applies, provisions on the intention to eliminate double taxation with respect to taxes to which this Agreement applies, but without creating opportunities for full exemption from taxation or reduction of taxation by means of tax evasion or avoidance (including by improper use of agreements in order to obtain the benefits provided for by this agreement, for obtaining indirect benefits by residents of third jurisdictions) [506].

An important aspect of determining the means of ensuring the fulfillment of tax obligations in the EU countries is the organization of tax control and the functioning of the system of bodies that carry it out. In the vast majority of EU countries, tax authorities do not have an independent status, but are part of the structure of financial authorities, in particular in Italy - the Revenue Service of the Ministry of Economy and Finance, in France - the General Directorate of Taxes of the Ministry of Finance, in Switzerland - the Federal Tax Administration of the Federal Department of Finance. In Austria, there are no tax authorities, so tax administration is carried out by financial directorates and services, which are structural subdivisions of the Ministry of Finance [507, p. 54-55]. Speaking of Ukraine, the normative consolidation of the concept of "tax control" and its interpretation are given in Art. 61 of the Tax Code of Ukraine.

It should not be overlooked that when carrying out tax control it is important to distinguish its objects and subjects. Thus, the object of tax control is the activities of taxpayers - legal entities and individuals registered with the State Tax Service of

Ukraine, tax agents and representatives of the tax payer. Along with this, speaking of subjects of tax control, we note that tax control is carried out by the bodies specified in Art. 41 of the Tax Code of Ukraine, within the limits of their powers established by the Tax Code of Ukraine. At the same time, the bodies of the Security Service of Ukraine, the National Police of Ukraine, the tax police, the prosecutor's office and their officials (officials) cannot directly participate in the inspections carried out by the controlling bodies, and carry out tax audits of business entities [453, para. 61.2–61.3 of Art. 61].

Thus, the subjects of tax control are the control bodies: 1) bodies of the State Tax Service of Ukraine - in respect of compliance with legislation on taxation (except for the cases specified in Clause 41.1.2 Clause 41.1 of Article 41 of the Tax Code of Ukraine), legislation on payment of a single contribution, as well as regarding compliance with other legislation, the control over the implementation of which is entrusted to the State Tax Service of Ukraine or its territorial bodies; 2) authorities of the State Customs Service of Ukraine - regarding compliance with the legislation on customs matters and taxation with customs duties, excise tax, value added tax, other taxes and fees, which in accordance with the tax of customs and other legislation are carried out in connection with the import (forwarding) of goods to the customs territory of Ukraine or the territory of a free customs zone or the export (forwarding) of goods from the customs territory of Ukraine or the territory of a free customs zone [453, para. 41.1.2 clause 41.1 of Art. 41, Article 61].

It should be noted that the methods of tax control are determined by Art. 62 of the Tax Code of Ukraine. Thus, tax control is carried out by: keeping records of taxpayers; information and analytical support for the activities of controlling bodies; checks and reconciliations in accordance with the requirements of the Tax Code of Ukraine, as well as checks on compliance with the legislation, the control of compliance of which is entrusted to the controlling authorities, in the manner established by the laws of Ukraine regulating the relevant sphere of legal relations; monitoring of controlled operations and survey of officials, authorized persons and/or employees of the taxpayer in accordance with Art. 39 of the Tax Code of Ukraine [453]. As noted by D.S. Vintsova, for the vast majority of the developed countries of the

world, it is characteristic to entrust the function of tax control to special bodies - tax (control) services. The latter, in turn, are most often part of the Ministry of Finance of the respective state.

This construction of the system of control bodies fully reflects their task, which is control over the proper functioning of public monetary funds. In the Russian Federation, such a body is the Federal Tax Service, in France - the General Directorate of Taxes, in Switzerland - the Federal Tax Administration, in the USA - the Internal Revenue Service. At the same time, in some countries, systems of control bodies function in the absence of a department with purely tax competence. Such states include Finland, Sweden, Germany, etc. [508, p.156-157].

The experience of Germany shows that fiscal authorities have quite broad powers. In particular, their rights include obtaining information about unscrupulous taxpayers from the prosecutor's office, police, security services and citizens. In the course of tax control, officials of fiscal authorities in Germany are given the right to seize financial reporting documents from insurance companies and banks; to carry out an investigation on the accusation of lawyers and consultants regarding the illegal protection of taxpayers who evade taxation; apply the confiscation of documents containing information on the taxpayer's financial activities. For the provision of information by the informant, which is important for the disclosure of the crime of tax evasion, the fiscal authority shall pay a reward to such an undercover employee in the amount of 10% of the amount, charged for non-payment of taxes [509, p. 82-83].

Conclusions

Integration and globalization, free trade, the development of digital technologies and the fourth industrial revolution - all these processes directly or indirectly affect national economies and their tax systems. Creation of a free trade zone, strengthening of Ukraine's foreign economic relations with the countries of the European Union, adaptation of national legislation to the principles of European law and European standards are one of the main vectors of Ukraine's foreign policy. Not only the need for a doctrinal rethinking of the legal regulation of tax administration, but also legal

practice requires the improvement of current legislation, which should contribute to the development of entrepreneurship and the encouragement of foreign investments. Today, the countries of the world have come to the conclusion that.

The creation of the European Union pushed European countries to develop uniform standards and rules of taxation. The purpose of their development was to ensure tax harmonization to the extent that it can affect the normal functioning of the Community's single market, primarily to ensure the free movement of goods, persons, services and capital between EU member states. Tax harmonization developed along with the development of economic integration. If at the stage of sectoral integration, the tax policy was supposed to prevent the replacement of customs barriers, abolished in connection with the creation of the Customs Union, with tax barriers, then with the formation of a unified budget and the growing role of taxes as a source of its filling, the processes of tax harmonization acquired a new quality .

In February 2019, changes were made to the Constitution of Ukraine related to the determination of the state's strategic course for Ukraine's full membership in the European Union.

The task of creating a democratic, social, legal state and the formation of a civil society, set in the current Constitution of Ukraine, calls for close attention to all means of legal regulation. The formation of sovereign statehood objectively requires qualitative and substantive changes in the state of social relations and connections in the system of coordinates "man - civil society - state". At the same time, along with internal factors, the attractiveness of the European integration vector for Ukraine is also determined by a number of external factors, in particular, the fact that the EU includes European countries with established traditions of constitutionalism, whose state-legal mechanisms function on a democratic basis.

The growth of the role of constitutional and legal means of influence is connected with the main trends in the development of society and the state, the deepening of their civilizational principles, based on the recognition of a person, his life, honor and dignity as the highest value. Modern political and market reforms are impossible without a comprehensive, centralized constitutional and legal provision.

Without this, it is impossible to achieve either the strengthening of the foundations of the constitutional system, the transition to a civilized, socially oriented market, or active participation in the processes of European interstate integration. Article 67 of the Constitution of Ukraine establishes the duty of everyone to pay taxes and fees in the manner and amounts established by law. Fulfillment of this constitutional obligation is ensured, in particular, by a clear mechanism for the administration of taxes and fees.

In order to ensure the order of tax collection, it is not enough to issue norms that enshrine the sovereign will, it is necessary to ensure the submission of citizens and organizations to the rules contained in them. Voluntary fulfillment by the taxpayer of his tax obligation through his own active actions without the help of state bodies is what, above all, the state strives for.