

DOI <https://doi.org/10.51647/kelm.2021.5.2.40>**ADMINISTRACYJNOPRAWNY MECHANIZM SPRAWOWANIA KONTROLI FISKALNEJ*****Tetiana Tatarova***

*kandydat nauk prawnych,
docent Katedry Administracji Publicznej i Administrowania
Narodowej Akademii Spraw Wewnętrznych (Kijów, Ukraina)
ORCID ID: 0000-0002-9575-7940
tatyana_tatarova@ukr.net*

Adnotacja. W artykule zbadano podstawowe pojęcia i kategorie „kontrola”, „kontrola finansowa” i „mechanizm administracyjnoprawny”. Określono znaczenie artykułu i zauważono cechy kontroli fiskalnej w Ukrainie. Zaznaczono sposoby przeprowadzenia kontroli fiskalnej. Przeanalizowano obowiązujące przepisy prawa Ukrainy dotyczące wdrażania administracyjnoprawnego mechanizmu kontroli fiskalnej. Administracyjnoprawny mechanizm kontroli fiskalnej polega na wykorzystaniu całego zestawu środków administracyjnoprawnych w celu zapewnienia skutecznej realizacji władzy wykonawczej w zakresie opodatkowania podmiotów gospodarczych. Należą do nich: prowadzenie ewidencji podatników; informacyjno-analityczne zabezpieczenie działalności organów regulacyjnych; kontrole i uzgadnianie kontroli zgodności z prawem podatkowym; monitorowanie kontrolowanych transakcji. Stwierdzono, że Administracyjnoprawny mechanizm kontroli fiskalnej przewiduje podjęcie przez odpowiednie organy państwowe szeregu działań wobec podatników w celu przestrzegania i wykonywania prawa podatkowego.

Słowa kluczowe: mechanizm administracyjnoprawny, kontrola fiskalna, czeki, ewidencja, płatnicy podatków, organy celne.

ADMINISTRATIVE LEGAL MECHANISM IMPLEMENTATION OF FISCAL CONTROL***Tatyana Tatarova***

*associate professor of the department of public management and
administration National academy of internal affairs,
candidate of legal sciences (Kyiv, Ukraine)
ORCID ID: 0000-0002-9575-7940
tatyana_tatarova@ukr.net*

Annotation. The article explores the basic concepts and categories of «control», «fiscal control» and «administrative and legal mechanism». The relevance of the article is determined and the features of the implementation of fiscal control in Ukraine are noted. The ways of exercising fiscal control are noted. The current legislation of Ukraine on the implementation of the administrative and legal mechanism for implementing fiscal control has been analyzed. The administrative and legal mechanism for the implementation of fiscal control provides for the use of a whole range of administrative and legal means in order to ensure the effective implementation of executive power in the field of taxation of business entities. These include: keeping records of taxpayers; information and analytical support for the activities of regulatory authorities; audits and reconciliations of tax compliance audits; monitoring of controlled operations. It is concluded that the administrative and legal mechanism for exercising fiscal control provides for a number of measures on the part of the relevant state entities for taxpayers in order to comply with and implement tax legislation.

Key words: administrative and legal mechanism, fiscal control, inspections, accounting, taxpayers, customs authorities.

**АДМІНІСТРАТИВНО-ПРАВОВИЙ МЕХАНІЗМ ЗДІЙСНЕННЯ
ФІСКАЛЬНОГО КОНТРОЛЮ*****Тетяна Татарова***

*доцент кафедри публічного управління та адміністрування
Національної академії внутрішніх справ,
кандидат юридичних наук (Київ, Україна)
ORCID ID: 0000-0002-9575-7940
tatyana_tatarova@ukr.net*

Анотація. У статті досліджено основні поняття та категорії «контроль», «фіскальний контроль» та «адміністративно-правовий механізм». Визначено актуальність статті та відзначено особливості здійснення фіскального контролю в Україні. Відзначено шляхи здійснення фіскального контролю. Проаналізовано чинне законодавство України щодо реалізації адміністративно-правового механізму здійснення фіскального контролю. Адміністративно-правовий механізм здійснення фіскального контролю передбачає використання цілого комплексу адміністративно-правових засобів з метою забезпечення ефективної реалізації виконавчої влади у сфері оподаткування

суб'єктів господарювання. До них належать: ведення обліку платників податків; інформаційно-аналітичне забезпечення діяльності контролюючих органів; перевірки та звірки перевірок дотримання податкового законодавства; моніторинг контролюваних операцій. Зроблено висновок, що адміністративно-правовий механізм здійснення фіскального контролю передбачає вжиття відповідними державними органами низки заходів щодо платників податків з метою дотримання та виконання податкового законодавства.

Ключові слова: адміністративно-правовий механізм, фіскальний контроль, чеки, облік, платники податків, митні органи.

Relevance of the article. Today, the issues of ensuring the economic security of the state is one of the main places on the agenda. The composition and rather protracted economic crisis caused by the COVID-19 coronavirus disease causes the activation of more effective state mechanisms for ensuring the sustainable development of enterprises, institutions and organizations, increasing the development of the economic sector and creating conditions for paying taxes and mandatory payments. In this context, the issue of state control over the activities of subjects of taxation is of particular relevance, and the creation of an effective system of state control over the timeliness, completeness of accrual and payment of mandatory payments has not lost its relevance since the formation of the Ukrainian state, the economic stability and social development of which directly depends on the fullness budget (Іванчо, 2015). On this occasion, V. Smaglyi and A. Khutkiy rightly note that in the current conditions of global and regional instability in Ukraine, there is an acute problem of the need for effective management of the financial and tax spheres of the state. In the state, the tasks of restoring and developing regions, building up defense capability, and modernizing sectors of the economy are extremely urgent, which requires significant financial resources. The main prerequisite for the implementation of reforms in Ukraine is to ensure strict financial discipline, provided for by the norms of the current tax legislation, which is possible only under the condition of effective tax control (Смаглій, Хуткий, 2015). Accordingly, it is still relevant to study the issues of the administrative and legal mechanism for the implementation of fiscal control, since in the context of a lack of financial resources at the level of the state, business entities and households, unsatisfactory filling of state and local budgets, budgets of national specialized funds, low tax culture, improvement, increase in efficiency and the effectiveness of tax control requires special attention (Шевчук, 2011). Thus, the modern development of the state involves a rethinking of a number of state processes, including the spheres of the economy and taxation, which provides for the creation of effective administrative and legal mechanisms for the implementation of fiscal control in Ukraine.

Thus, the presence of a number of gaps in the current legislation of Ukraine, determines the administrative and legal mechanism for the implementation of fiscal control and the lack of comprehensive scientific research on this issue determine the relevance and timeliness of this scientific research.

The purpose of the scientific article is to establish the essence of the administrative and legal mechanism for the implementation of fiscal control on the basis of a generalization of scientific works, an analysis of the current national legislation and the practice of its application. To achieve this goal, it is necessary to solve the following main tasks: 1) determine the conceptual apparatus of this scientific research; 2) to establish the essence of the concept of «administrative and legal mechanism of fiscal control»; 3) reveal the elements of the administrative and legal mechanism of fiscal control; 4) analyze current trends in the implementation of elements of tax control.

The scientific novelty of the study lies in the fact that for the first time, on the basis of scientific works and the current legislation of Ukraine, the essence and significance of the administrative and legal mechanism for the implementation of fiscal control is determined, and the problematic issues of its implementation are disclosed.

Presenting main material. In Ukraine, while the proper functioning of the tax system is impossible without a single mechanism of tax control, an important condition for the effectiveness of which is its fairly complete and clear legal regulation (Титова, 2015). The integration of Ukraine into the European political and economic community provides for the reform of public institutions, in particular the tax system. Therefore, the tax service should be a body that dynamically develops and restructures in accordance with the requirements of the time. The most significant in relation to this is the tax control system, designed to ensure the balance of interests of the state and persons fulfilling tax obligations (Литвинчук, 2009). According to the definition of fiscal control, its administrative and legal mechanism requires its own understanding and scientific study. The modern period of development of the Ukrainian state is characterized by a deep reform of the political, social, economic, spiritual and other foundations of public and state life. However, the reforms carried out, not having the necessary foundation and implementation experience, led to a crisis, a break in previously existing ties, a change in the value system, instability (Кантор, 2015). Следовательно, создание действенного механизма осуществления фискального контроля в Украине является одним из первоочередных задач, подтверждается также тем, что деятельность фискальных органов сегодня подвергается многочисленным реформам и совершенствованием законодательства в этой сфере.

Учитывая это, целесообразно выяснить сущность базовых для данной статьи понятий и категорий каковы «контроль», «фискальный контроль» и «административно-правовой механизм», что позволит сформировать полное видение проблемных вопросов административно-правового механизма осуществления фискального контроля в Украине.

In French, the concept of "control" (controle) means a double list; examination. The English word "control" has three derived verbs: 1) check; 2) demand a report; 3) restrain and direct freedom of action (2015). In accordance with explanatory dictionaries, the concept of «control» means: 1) checking the compliance of the controlled object with the established requirements; 2) verification, accounting of the activities of someone, something, supervision of someone, something. In turn, according to the explanatory dictionary of V. Dahl, the category «control» means

accounting, checking accounts, reporting (Даль, 2011). The modern understanding of the concept of «control», which can be found in the legal encyclopedic literature, means checking the implementation of laws, decisions. At the same time, control is one of the most important functions of public administration (Шемшученко, 2001).

Regarding the definition of the category "control", Т. Pavlovich notes that control refers to the objectively necessary phenomena of the social life of human society (Павлович, 2009). Author L. Trofimova defines control as a set of means of state regulation (Трофімова, 2010). Emphasizing the importance of fiscal (tax) control, V. Knyazkova notes that business entities are accustomed to frequent changes in legislation and have learned to adapt to them. Therefore, it is necessary to apply effective methods and methods of fiscal (tax) control to taxpayers as an effective tool for detecting tax violations. It is the fiscal (tax) control that should solve the problems of deshadowing the Ukrainian economy (legalizing the income of all market participants), reducing tax debt and balancing the tax system (Князькова, 2014). That is, control is a test that has a set of means and methods of state influence on social relations.

It should be noted that in the science of administrative law, scientists interpret the category we have mentioned in somewhat different ways. So, for example, P. Chistyakov points out that control is a function that is carried out by the state in the person of authorized bodies in order to verify compliance with and fulfillment of the tasks, decisions made and their legitimacy (Чистяков, 2004). According to V. Malinovsky, control is an indispensable part of organizational work, the constituent elements of which are the development and adoption of decisions, the technology and mechanism for organizing its implementation and verification of the final result (Малиновський, 2003). The scientist A. Andreiko argues that the public purpose of control is that it serves as a means of obtaining information about the processes taking place in society and its various formations, determining the conformity of actions on the way to achieving the goal, identifying the reasons for deviations from them, developing measures, counteracting the identified deviation (Андрійко, 1999).

It should also be noted that the current legislation of Ukraine contains a legal definition of the concept of «control». In accordance with the provisions of the Law of Ukraine «On the Protection of Economic Competition» dated January 11, 2001 No. 2210-III, control is the decisive influence of one or more related legal entities and / or individuals on the economic activity of a business entity or part thereof, which is carried out directly or through others, in particular through: the right to own or use all or a significant part of the assets; the law, which provides a decisive influence on the formation of the composition, voting results and decisions of the management bodies of a business entity; conclusion of agreements and contracts that make it possible to determine the conditions of economic activity, give binding instructions or perform the functions of a management body of a business entity; replacement of the position of the head, deputy head of the supervisory board, board, other supervisory or executive body of a business entity by a person who already holds one or more of these positions in other business entities; holding more than half of the positions of members of the supervisory board, management board, other supervisory or executive bodies of a business entity by persons who already occupy one or more of these positions in another business entity (Про захист економічної конкуренції : закон України, 2001). But the Law of Ukraine “On the Basic Principles of State Supervision (Control) in the Sphere of Economic Activity” dated April 5, 2007 No. 877-V, generally identifies the concepts of state supervision and control, defining it as the activity of central executive bodies authorized by law, their territorial bodies, state collegiate bodies, executive bodies of the Autonomous Republic of Crimea, local state administrations, local governments within the powers provided by law, to identify and prevent violations of legal requirements by business entities and ensure the interests of society, in particular, the proper quality of products, works and services, the permissible level of danger for the population, the environment (Закон України «Про основні засади державного нагляду (контролю) у сфері господарської діяльності», 2007).

Thus, control can be defined as the influence of the state on the relevant circle of subjects, carried out with a special purpose in accordance with the current legislation of Ukraine. In turn, we note that a type of control is tax or fiscal control, the study of which is part of the subject of this scientific article. Researchers Ivanov Yu. and Krysovaty A. define tax control as the activity of officials of control bodies in the field of taxation to monitor the compliance of the process of organization by taxpayers of accounting for objects of taxation, the methodology for calculating and paying taxes to the adopted acts of legislation on taxation; to identify deviations in the implementation of tax rules and determine the impact of the consequences of violations on tax liabilities (Іванов, Крисоватий, 2008). According to V. Ugrin, the essence of tax (fiscal) control is reduced to the processes of observation, study, comparison, identification, fixation of problems; reflection in the accounting of business transactions and taking measures to solve them, eliminate violations and prevent them in the future (Угрин, 2018). G. Nestorov defines fiscal (tax) control as part of the tax system (subsystem), containing interrelated elements that ensure its stable functioning and solving the tasks set, institutions and mechanisms, legal framework, economic relations, bodies (subjects) that carry out tax control, forms and methods of its organization (Нестеров, 2009). D. Frantsuzov sees tax control as an institution of the public (public) sector, provides control over the process of formation and use of state (except municipal) financial resources and material resources, analyzes the efficiency of using state resources of all types, is able to legally protect financial interests of their state and its citizens, to stimulate more efficient use of state and municipal funds (Французов, 2008). Tax control, points out G. Pukhalskaya, is an independent type of state financial control aimed at ensuring compliance with tax and other legislation by taxpayers, identifying, eliminating and preventing tax offenses. The main goal of modern fiscal (tax) control in Ukraine, the author points out, is the constant filling of the revenue side of the budget (Пухальська, 2010).

It should be noted a rather successful definition of tax control, which is contained in the Tax Code of Ukraine dated December 2, 2010 No. 2755-VI. Tax control is defined as a system of measures taken by regulatory authorities

and coordinated by the central executive body, which ensures the formation and implementation of state financial policy, in order to control the correctness of the calculation, completeness and timeliness of payment of taxes and fees, as well as compliance with legislation on the regulation of cash circulation. carrying out settlement and cash transactions, patenting, licensing and other legislation, control over compliance with which is entrusted to regulatory authorities (Податковий кодекс України, 2010). Also, one should agree with the position of D. Nasipayko, which indicates that fiscal (tax) control is the activity of officials of the tax authorities to monitor the compliance of the process of organization by taxpayers of accounting for objects of taxation, the methodology for calculating and paying taxes and tax payments in accordance with the current normative-legislative acts of the sphere of taxation, identification of deviations made in the course of implementation of the norms of tax legislation, and determination of the impact of the consequences of violations on tax liabilities (Насипайко, 2012).

As for the definition of the category «administrative-legal mechanism», we note that this concept is quite often associated in the science of administrative law with such concepts as «the mechanism of state administration», «the mechanism of administrative-legal regulation», «administrative-legal mechanism», etc. So, for example, A. Prisyazhnyuk defines the «administrative and legal mechanism for ensuring the economic security of the state» as a specific manifestation of the general concepts of «mechanism of the state» and «mechanism of state administration», because economic security is part of the concept of state security, and therefore is inseparable from it connected. Thus, it can be pointed out that ensuring economic security and the mechanism for ensuring it is a consequence of the existence and functioning of the state, in particular, a manifestation of its separate function (economic) (Присяжнюк, 2011).

The science of administrative law under the administrative-legal mechanism determines the methods and methods of direct and targeted influence of the executive bodies (officials) on the basis of the competence assigned to them within the established limits and in a certain form on the bodies subordinate to them (Родік, 2013). That is, the administrative-legal mechanism provides for a number of measures of state influence (methods and methods) on the activities of the relevant entities, in this case the subjects of taxation (management). According to the structure of the administrative-legal mechanism for the implementation of fiscal (tax) control in Ukraine, it is necessary to include: the subjects of such control; and a set of measures that are defined by law.

In particular, the previously mentioned Tax Code of Ukraine establishes that fiscal control is carried out by regulatory authorities and collection authorities, which are:

- tax authorities (the central executive body implementing the state tax policy, its territorial bodies) – on compliance with legislation on taxation, legislation on the payment of a single contribution, as well as on compliance with other legislation, the control over the implementation of which is entrusted to the central executive authority implementing the state tax policy, or its territorial bodies;

- customs authorities (the central executive body implementing the state customs policy, its territorial authorities) – for compliance with the legislation on customs affairs and taxation with duties, excise tax, value added tax, other taxes and fees, in accordance with tax, customs and other legislation are charged in connection with the importation (transfer) of goods to the customs territory of Ukraine or the territory of a free customs zone or the export (transfer) of goods from the customs territory of Ukraine or the territory of a free customs zone (Податковий кодекс України, 2010).

The specified subjects of fiscal control, within their competence, are authorized to exercise such control by:

- keeping records of taxpayers;
- information and analytical support for the activities of regulatory authorities;
- checks and reconciliations in accordance with the requirements of the Tax Code of Ukraine, as well as checks on compliance with the law, control over compliance with which is entrusted to the regulatory authorities, in the manner prescribed by the laws of Ukraine governing the relevant area of legal relations;
- monitoring of controlled transactions and questioning of officials, authorized persons and / or employees of the taxpayer in accordance with Art. 39 of the Tax Code of Ukraine (Податковий кодекс України, 2010).

Now, in the implementation of these methods of fiscal control in the regulatory authorities and collection authorities, a number of problematic issues arise. In particular, when keeping records of taxpayers, problems arise in the implementation of control measures in order to verify the correctness of their reporting on their income and whether taxpayers are registered in general. Thus, the total number of taxpayers registered in the State Register of Individuals in 2020 decreased by 25% compared to 2015, which can be explained by a decrease in the population and a change in the ratio of able-bodied and disabled citizens (Лісовий, Проскура, 2014). Accordingly, this trend today is negative, since the effectiveness of fiscal control directly depends on the ratio of the number of taxpayers who pay taxes and the total number of registered taxpayers.

As for checks and reconciliations in accordance with the requirements of the Tax Code of Ukraine within the framework of fiscal control, we note that today the implementation of this area of fiscal control is somewhat hampered due to the fact that tax subjects can carefully prepare for the check, since its implementation is approved by a preliminary plan. the schedule for the implementation of control audits, indicating the priority of taxpayers, reduces the implementation of the audit into a formality. According to these standards, they need to be improved.

Thus, the administrative and legal mechanism for the implementation of fiscal control needs to be improved, since it is an important part of the implementation of public administration, the main purpose of which is to ensure the implementation of the tax legislation of Ukraine by all subjects of taxation. An effective administrative and legal mechanism for the implementation of fiscal control will ensure a more efficient flow of taxes and fees to the state budget, etc.

The administrative and legal mechanism for the implementation of fiscal control provides for the use of a whole range of administrative and legal means in order to ensure the effective implementation of executive power in the field of taxation of business entities. These include: keeping records of taxpayers; information and analytical support for the activities of regulatory authorities; audits and reconciliations of tax compliance audits; monitoring of controlled operations. Given the above, we note that the administrative and legal mechanism for the implementation of fiscal control plays an extremely important and key role in ensuring the economic stability and security of the state.

So, to further improve the administrative and legal mechanism for the implementation of fiscal control, new, progressive methods of influencing taxpayers should be applied, which provide for the implementation of a set of measures of state and legal influence and consist in servicing taxpayers, accounting for subjects of taxation and objects of taxation for the sustainable development of tax legal relations.

Given the above, promising areas for further research can determine the essence and features of checks and reconciliations as forms of fiscal control in Ukraine.

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