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ADMINISTRATIVE DISCRETION OF TAX AUTHORITY AS DETERRENT TO INTRODUCTION OF TAX MEDIATION IN UKRAINE

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Abstract. The article investigates the prospects of introduction of the tax mediation in Ukraine as an important part of the reform of the rule of law. Review of the generalised indices of resolving the tax disputes through administrative and judicial procedures evidences the topicality of the mediation model as a part of administration of justice. The activity of the tax authority as public administration that lies in performance of the administrative discretion and use of discretionary powers in solving the tax disputes is investigated. With account of existent practices and experiences the basic methodology for improvement of the organisational framework of the administrative discretion in activity of the tax authority in case of improvement of the current law of Ukraine for the effective introduction of the tax mediation procedures is outlined. It is concluded that for today, imperfection of the tax law of Ukraine and lack of understanding by the tax authorities of the legal nature of the administrative discretion and limits of its application complicates development of mediation in solving the tax disputes. The prospects and lines of further researches on formation of the tax mediation in Ukraine as a significant element of the "proper administration" for promotion of partner relations between the tax authority, taxpayers and other taxable subjects.

Key words: tax dispute, mediation, tax authority, administrative discretion, discretionary powers, proper administration.

АДМІНІСТРАТИВНИЙ РОЗСУД ПОДАТКОВОГО ОРГАНУ ЯК СТРИМУЮЧИЙ ЕЛЕМЕНТ ВПРОВАДЖЕННЯ ПОДАТКОВОЇ МЕДІАЦІЇ В УКРАЇНІ

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Анотація. У статті досліджується питання перспективи впровадження податкової медіації в Україні як важливої частини реформи верховенства права. Огляд узагальнених показників вирішення податкових спорів в адміністративному та судовому порядку свідчить про актуальність моделі медіації як частини правосуддя. Досліджується діяльність податкового органу як публічної адміністрації, що полягає в здійсненні адміністративного розсуду та використанні дискреційних повноважень у процесі вирішення податкових спорів. З урахуванням наявних практик та напрацювань окреслено базову методологію вдосконалення організаційних засад адміністративного розсуду в діяльності податкового органу в процесі вдосконалення чинного в Україні законодавства для ефективного запровадження механізму податкової медіації. Робиться висновок, що нині недосконаліть податкового законодавства України та нерозуміння податковим органом правової природи адміністративного розсуду і меж його застосування ускладнює розвиток медіації у вирішенні податкових спорів. Окреслено перспективи та напрямки подальших досліджень із питань становлення податкової медіації в Україні як важливого елементу моделі

«належного врядування» для сприяння розвитку партнерських відносин між податковим органом та платниками податків, іншими зобов'язаними суб'єктами.

Ключові слова: податковий спір, медіація, податковий орган, адміністративний розсуд, дискреційні повноваження, належне врядування.

DYSKRECJA ADMINISTRACYJNA ORGANU PODATKOWEGO JAKO ELEMENT OGRANICZAJĄCY WPROWADZENIE MEDIACJI PODATKOWEJ NA UKRAINIE

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Adnotacja. Artykuł bada kwestię perspektywy wprowadzenia mediacji podatkowej na Ukrainie jako ważnej części reformy praworządności. Przegląd uogólnionych wskaźników rozwiązywania sporów podatkowych w postępowaniu administracyjnym i sądowym wskazuje na znaczenie modelu mediacji jako części wymiaru sprawiedliwości. Badana jest działalność organu podatkowego jako administracji publicznej, polegająca na dokonywaniu dyskrecji administracyjnej i korzystaniu z uprawnień uznaniowych w rozwiązywaniu sporów podatkowych. Biorąc pod uwagę istniejące praktyki i osiągnięcia, przedstawiono podstawową metodologię poprawy ram organizacyjnych dyskrecji administracyjnej w działalności organu podatkowego przy poprawie prawa obowiązującego na Ukrainie w celu skutecznego wdrożenia mechanizmu mediacji podatkowej. Stwierdza się, że dziś niedoskonałość prawa podatkowego Ukrainy i niezrozumienie przez organ podatkowy natury prawnej uznania administracyjnego i granic jego stosowania utrudnia rozwój mediacji w rozwiązywaniu sporów podatkowych. Wyznaczono perspektywy i kierunki dalszych badań nad powstaniem mediacji podatkowej na Ukrainie jako ważnego elementu modelu „właściwego zarządzania" w celu promowania rozwoju stosunków partnerskich między organem podatkowym a podatnikami, innymi podmiotami zobowiązanymi.

Słowa kluczowe: spór podatkowy, mediacja, organ podatkowy, dyskrecja administracyjna, uprawnienia uznaniowe, zarządzanie właściwe.

Introduction. The effective functioning of the tax system is the precondition of assuring the economic stability in the state. Without exaggeration, the collection of taxes – one of the most important attribute of the state and essential precondition of its existence. However, the positive effect is reached only on condition of the effective interaction of the tax authorities with taxpayers which is resulted in ensuring performance by taxes not only of fiscal but also restricting function, in establishing and proper substantiation of the tax rules, in stability and predictability, in achievement of the required level of balance between the interests of the state and taxpayers.

As a general rule, the interaction between the fiscal authority, taxpayers and other taxable subjects is based on principles of inequality of participants of the tax legal relations. But, the interests of one or another party should not be opposed: the tax authority and state as a whole and taxable subjects are interested only in establishing the fair balance between the taxpayers and state, and realisation of principles of cooperation and partnership. Opposition of their interests is a result of wilful intent or imperfection of the legal mechanism for their mutual relations. For this purpose, the tax dispute, as a result of such opposition in substance should be considered as undesirable phenomenon, but if it is present, then the state shall take measures on its resolution.

In this case observance of the taxpayer's rights in relations with the supervisory authority remains determinative that is impossible without optimal regulation of the institute for disputing its decisions, actions or omissions. In this context, observance of rights to such an appeal is the essential attribute of the democratic organisation of the state and society.

According to the tax law of Ukraine, the taxpayer is entitled to dispute decision, actions (omissions) of the supervisory authorities (officials) through administrative or judicial procedure *(Tax Code of Ukraine, 2010).*

The procedure of the administrative appeal remains to be of low efficiency for taxpayers, notwithstanding a wide list of rights vested for them. So, during January – October of 2020 with the State Tax Service of Ukraine there were filed 14 588 repeated complaints to 19 418 tax notices-decisions; following the results of consideration there were cancelled fully or in part only 4 408 tax notices-decisions to the amount of UAH 8, 397.4 mln *(Information of the State Tax Service of Ukraine, November 1, 2020).*

So, to the persons faced unfair conduct of public persons (negligence, prejudice, incompetence, abuse of powers, etc.) the soonest possible initiation of litigation in most cases seemed more reasonable step than spending time and resources on the pre-trial settlement. Among 344 representatives of business polled by the Business Ombudsman Council, 87.2% consider one cannot (likely cannot) rely on impartial, complete and fair consideration of complaint filed under current procedure of administrative (institutional) appeal. If there is a choice to dispute an unlawful decision (action, omission) of the state authority in the first instance through the administrative procedure or at once in the court, 26.7% will apply directly to the court, notwithstanding that administrative (institutional) appeal is more the time and money saving (System Report of the Business Ombudsman Council, 2019: 12–13). So, in 2019 alone pending in the administrative court there were 227 346 claims from which 39 383 were related to administration of taxes, levies, payments and control over the compliance with the tax law (Report of the State Judicial Administration of Ukraine, 2020).

Within the frame of economic freedom and business environment, the subjects of the tax legal relations became more and more interested in flexible, operational means for dispute resolution. The Ukrainian taxpayers are forced to apply to the court, but most of them are frightened of expensive and long-term legal proceedings. Another serious problem is non-execution of the court decisions and a lot of criticism is raised by the performance of the state enforcement officers. Almost a half of (49%) respondents have pointed out that decisions by results of dispute resolution were not enforced and another 12% noted that decisions were enforced in insignificant degree (Report of the EU Project PRAVO-Justice, 2020: 7).

In such circumstances the alternative dispute resolution (ADR) should be found by principle "win-win" with the no-lose scenario for search of a new creative solution able to improve condition of both parties. The conditions for stimulation the cheaper and less formal ways of resolving the tax disputes shall be created and application to court shall be used as an exceptional way for their resolution. For example, mediation that enables to resolve disputes quickly or avoid them at all, thereby gives both parties a great self-assurance and possibility to direct the restricted resources to more efficient activity. The tax mediation is widely used in many countries: USA, Australia, Germany, Austria, Great Britain and others.

The timeliness of the reconciliatory mediation in the Ukrainian social and cultural context is in no doubt. And though mediation exists in Ukraine for more than 20 years, it is slowly adapted as a part of the dispute resolution culture. Only in July of 2020 the draft Law on mediation developed by the Ministry of Justice (Draft Law on Mediation, 2020) was adopted in the first reading. The document provides for legal framework and procedure for implementing mediation in Ukraine.

However, in the present Ukrainian circumstances, the generally accepted principles of mediation are not fully agreed with constitutional and doctrinal fundamentals for organisation and activity of the public authority establishment, imperative nature of the social relations which occur as a consequence. In particular, free determination of the tax authority and making an agreement by results of mediation do not exclude risks that officials may exceed their legislative powers, ways or procedures, and therefore under certain circumstances may contradict the principle of the rule of law.

With a purpose to remedy the situation, it is necessary to develop a specific mechanism for regulation through mediation of the namely tax disputes. In this sense it is reasonable to make amendments to the tax law, by which to determine the law framework and procedures for making decisions by officials of the supervisory authority in mediation procedure. The tax authority as a subject of official powers may have the full scope of discretion sufficient for solving an issue on amicable settlement by pre-trial procedure and determination of conditions of reconciliation with the taxpayers. In this case the supervisory authority or taxpayer shall not resort to mediation as a way to evade their obligations or the rule of law.

We agree with conclusions of the EU Project PRAVO-Justice team (Gap analysis of the EU Project PRAVO-Justice, 2020), that administrative disputes may be successfully resolved through mediation. In addition, discussion on the tax mediation shall be focused on search for a specific model with account of rational practices of the world community.

So, the tax mediation is the alternative way of classic and formal establishment and consideration of actual and legal circumstances of the case, resolution of dispute with participation of the unbiased mediator. Tax mediation gives a possibility to develop resolution jointly and therefore to come to a final resolution of the administrative dispute. For this purpose, conclusions made in course of tax mediation may be flexible but should remain within the frames of the current law. For the tax authority it means that actions resulted from the tax mediation should be fully legal and agreements reached may not go beyond the margin of the administrative discretion.

The purpose of the article is to investigate and analyse the activity of tax authority as public administration which lies in exercise of administrative discretion and use of discretionary powers in resolution of tax disputes and attempt to outline the methodology for improvement of the current law of Ukraine for effective introduction of the tax mediation mechanism.

Statement of problem in general terms and its connection with important scientific and practical tasks. Timeliness and necessity to study the mechanism of realisation of administrative discretion in activity of the tax authority in resolving tax disputes is conditioned by the fact that this phenomena by now has not yet received the comprehensive investigation which might enable to discover its nature. For this purpose, the effective mechanism of the administrative discretion has a key meaning in formation of procedure for activity of the public authorities, prerequisite of formation of the proper administrative practice. In the other point, the expressness of the mechanism of administrative discretion promotes accessibility to its perception which is the prerequisite for accountability of the public administration subjects.

The notion of the administrative discretion was studied in the scientific works of such national researchers as V.B. Averianov, O.M. Bandurka, D.N. Bakhrakh, V.M. Bevzenko, I.P. Holosnichenko, L.V. Koval, I.B. Koliushko, A.P. Korenev, O.S. Lahoda, V.V. Lazarev, N.H. Salyshcheva, Yu.P. Solovei, V.P. Tymoshchuk, M.M. Tyshchenko and others. In addition, the significant contribution was made by foreign investigators, among which A. Barak, H. Breban, S. Mikhalkovski, L. Misho, A. Saks, P. Svianevich, H. Khart and others.

Issues of reasons and grounds for application of the administrative discretion in activity of public administration were examined in the works of such outstanding researchers of the administrative law as N.O. Armash, M.I. Boichuk, T.O. Kolomoiets, O.S. Lahoda, S.A. Rezanov, O.M. Semenii, Yu.M. Solovei, H.I. Tkach, B.P. Shloer and others. Conditions and requirements for realisation of the administrative discretion in activity of public administration were

partially investigated by such researchers as H.V. Atamanchuk, Yu.A. Vedernikov, B.A. Haievskyi, A.M. Kozyrin, N.I. Lazarevskyi, V.O. Omelian and others.

At the same time till now no common approach to definition of the notion of the administrative discretion in activity of public administration has been developed. Absence of unity on the theoretical level, in its turn, is responsible for absence of proper legislative initiative which might contribute to development of tax mediation in particular. Moreover, till now the researchers in sphere of administrative law did not pay sufficient attention to a problem of unrestricted administrative discretion, that in turn, resulted in absence of significant changes in anti-corruption law and abuse of the officials of the public administration bodies.

According to article 19 of the Constitution of Ukraine, public authorities and bodies of local self-governments, their officials shall act only on grounds, within powers and in a manner provided for by the Constitution of Ukraine and laws of Ukraine (Constitution of Ukraine, 1996). For this purpose, the functions and rights of the tax authorities, as well as duties and responsibilities of officials and servants of the tax authorities shall be determined by the tax law of Ukraine.

Therefore, the tax authority, as a public administration subject, shall be obliged to act (including to refrain from actions, make decisions) in the first, only if such is provided for by the Constitution and laws of Ukraine, in the second if it is vested with appropriate powers and activity of the public administration subject does not exceed the established boundaries, and in the third, in a manner prescribed by the Constitution or laws of Ukraine. We consider to be relevant the remark of O.M. Semenii, to the opinion of whom the administrative discretion takes place if the sufficiently determinate law authorises the public administration subject to resolve independently the issue to the extent and in manner set forth by this law and common right, and where such resolution is controlled by the court only with regard to the judicial limits of its application. Misunderstanding by the public administration subjects of the legal nature of the administrative discretion and boundaries of its application complicates the practice of application by them of the law and lead to ineffective activity and abuse by such bodies of the vested discretion (Semenii, 2016: 97).

To ensure ability of the supervisory authority to influence powerfully on conduct of the taxpayers, the appropriate legislative base is required. Therefore, the administrative discretion, as a judicial phenomenon, shall be regulatory provided. In addition, the manageability of the taxpayers' will depend on quality of its regulation. The above mentioned represents one of the guarantees of the law enforcement.

The notion of discretion began to form in the general meaning of the law long ago. At the same time, mostly it existed at a level of the generally understood phenomenon that exists in the ordinary life of the society and its state power.

Generally, in the law science the approach to understanding of the "discretion" notion was already formed at the beginning of XX century. As it was mentioned by the Russian scientist-adminstrativist, A.F. Yevtikhiiev, a discretion in general meaning of jurisprudence is a contrary phenomenon to activity based on special law provision. It is present in different spheres of the state life: legislation, court, administration. But in each sphere, it has its special character and is acceptable to a different degree (Yevtikhiiev, 1910: 77). In this case, as pointed by the author, the administrative discretion in the administrative law literature is a specially challenging issue both by its nature and determination of boundaries within which it may be acceptable. It is called "questio diabolica" in German literature (Yevtikhiiev, 1910: 77–78). So, indeed, the application of discretion is attributable to all spheres of jurisprudence. The use of discretion is especially clearly expressed in process of making the laws, where a legislator takes into consideration to a greater degree the social relations which he intends to regulate rather than other regulatory acts that were in effect before. The administrative discretion has no freedom of such level.

Along with that, the power tendency for absolutization and unaccountability had an impact on the law science and in particular in the French jurisprudence, as noted by A.F. Yevtikhiiev, it was developed a concept of the administration division to the "pure (discretionary)" and "disputable" by criteria of availability of the legislative regulation of their activity. As a whole the above model of administration with its conditional division to the "discretionary" and "regulated" still exists in practice, but at the same time the discretion sphere is becoming smaller due to its permanent regulation by making laws and bylaw regulatory acts.

A.N. Odarchenko defined the administrative discretion as the right vested in the official by the law to determine independently and individually a necessity, usefulness and reasonability of a measure taken from the point of view of its conformity or inconformity to aims set to him by the law that is subject to application or in case the aims are not set by such law, a degree of conformity to the public interest (Odarchenko, 1925: 4). Such definition is interesting for it determines clearly a role of social (including such in law) goals to be achieved in course of applying the administrative discretion. Accordingly, the bearer of public authority then has not only an area for choice, but his discretion is additionally limited (determined) by a certain goal that may be expressly provided for by the law or contextually contemplated by social circumstances and vital necessity. Consequently, decision of the public administration subject has ideally to achieve a certain socially valuable result both in general and for a particular situation. It means that the administration decision is not only the decision for filling a certain legal vacuum but represents a decision for satisfaction of certain individual and general social needs.

We agree with V.O. Omelian, in whose opinion the administrative discretion itself is not a negative phenomenon in the legal system of the state which is to be overwhelmed. Such thesis is a methodologically erroneous as the discretionary powers of the public administration subjects are the objective property of the administrative law. The absolute majority of the administrative law provisions provides for availability of discretionary powers of the public administration subjects. So, a legislator cannot foresee all possible life situations which the public administration subjects may

encounter. Social relations are extremely dynamic and characterised by constant changes and development. From this point, at the law-making level it is not possible to provide for express and unambiguous solutions for each potential situation therefore availability of administrative discretion is of objective necessity. In addition, the administrative discretion poses the risks of power abuse, and subjective and selective law enforcement (Omelian, 2020: 213).

Improvement of the organisational framework of the administrative discretion in activity of public administration of Ukraine should be performed comprehensively in terms of each separate legislative act that vest discretionary powers in persons authorised to perform functions of the state authorities or local self-governments. It is understood that a category of administrative discretion is absolute and penetrate through the whole legislation of Ukraine.

Proceeding from the above and taking into account the conclusions of V.O. Omelian (Omelian, 2020: 215–226) we outline the basic methodology of improvement of the organisational framework of the administrative discretion in activity of the tax authority in case of improvement of the current law of Ukraine for the effective introduction of the tax mediation mechanism in resolving tax disputes.

1. The objective necessity for discretionary powers. The Venice Commission in its report indicated that a need for the legal certainty does not mean that the body that makes a decision shall not be vested with discretionary powers (where necessary) subject to availability of procedures excluding a possibility of their abuse. Under such circumstances the tax law shall expressly and clearly specify the scope of such discretion for the tax authority. At the same time the Venice Commission emphasised that if discretion vested by law in the executive authority has a character of unrestricted power, it will not conform to the rule of law. Therefore, the law shall specify the scope of any discretion and manner of its exercise expressly sufficient to enable a person to protect himself/herself from the arbitrary actions of the authorities (Decision of the Constitutional Court of Ukraine, 2018).

2. Administrative procedure for exercise of discretion powers. Legal relations between the tax authority and taxpayers shall be regulated by a procedure which provides one of the most important guarantee of ensuring rights and legal interests of persons in their relations with the state. The supervisory authority shall use the administrative discretion on a basis of transparency in compliance with pre-established administrative procedure (Handbook of the OSCE Office for Democratic Institutions and Human Rights and the Folke Bernadotte Academy, 2016: 26).

The high hopes are laid on the draft Law of Ukraine "On administrative procedure" adopted in the first reading by the Verkhovna Rada. The draft Law was developed with a purpose to ensure the effective and qualitative level of legislative regulation of procedures of the external and administerial activity of the executive bodies of the state authorities and self-local governments, their officials and other subjects who authorised by the law to exercise powers of administrative functions and protection of rights and legal interests of individuals and legal entities in their relations with the state (Draft Law on Administrative Procedure, 2020).

3. Limits of discretion powers. The tax law shall provide for not only the availability to the tax authority of the discretion powers but also their clearly defined scope, transparent mechanism for their exercise, sufficient powers enabling to exercise the administrative discretion. The principle of legal certainty does not prohibit to vest the subjects of public administration with discretion powers in making one or other decisions. But in such case, a transparent mechanism for prevention of their abuse shall be available to ensure protection of a person from arbitrary interference of public authorities in its rights and freedoms on the one part, and availability to a person of possibility to foresee the actions of such authorities (Decision of the Constitutional Court of Ukraine, 2018).

Definitely, the tax authority in resolving the tax disputes shall be guaranteed with a right to choose the proper decision by objective means as the final "correct formula" does not provided for each individual case. It underlines a degree of manoeuvre in making a decision which balance between the vested wide and narrow competences. When the public administration subject is given with a wide freedom of actions, he will in general practice be governed by the subjective standards such as "fair and reasonable" and "as he thinks necessary". But if the discretion exercise is limited by rules or criteria not providing a wide space for interpretation, then such activity will be performed within narrow frames established by the law. The will of the public administration subject is tied by a number of restrictions and exercised within a legal frames therefore it is neither full nor uncontrolled (Rezanov, 2009: 480).

4. Control over tax authority. The tax law shall provide a clear mechanism for control of efficiency of the supervisory authority that exercises the discretion powers in performing its functions. To the opinion of V.O. Omelian (Omelian, 2020: 226), mechanism of control over the discretion powers of the public administration subjects shall include three directions of control: 1) control of the authorities superior by the administrative vertical; 2) special control of the anti-corruption bodies; 3) judicial control; 4) public control. In our opinion, for development of the tax mediation the namely public control is of significant importance with a possibility of its involvement to making decisions in private sector. So, in particular at the end of 2016 by the Ministry of Finance of Ukraine the amendments to the Procedure for drawing and filing complaints by taxpayers and their consideration by supervisory authorities were introduced. With adoption of these amendments a principally new mechanism for the administrative disputing of the tax authority decisions has occurred. The novels include the open and closed consideration of complaints, and involvement to the consideration of the authorised representative of the Business Ombudsman Council that represents and protects the interests of business before the state authorities and is intended to ensure the transparent business in Ukraine.

5. Responsibility of the public administration subjects. The tax law shall not only provide for the personal responsibility for the officials but also the clear and effective mechanism for bringing the guilty persons to responsibility. Regulations existing in the tax law provide for colourful perspectives for recovery of damage caused to the taxpayers by unlawful decisions, actions or omissions of the supervisory authorities or their officials (servants). But all these possibilities are used by the taxpayers exceedingly rarely that makes such norms to be formal.

O.M. Nechytailo and A.O. Polianychko assume that distrust in the state institutions and in particular in judges reduces activity of the taxpayers affected by abuse on the part of the supervisory authorities. To their opinion the reason for such indulgence towards the officials of the fiscal bodies lies also in the specific mentality of the Ukrainians who tend to compassion even to their offenders as it is obvious that servants of the fiscal bodies are only the small cogs in a big machine. In return, no political regime in Ukraine ever attempted to change the actual goals and tasks of the fiscal bodies leaving the budget revenue to be the only priority sometimes in contrary to the law and economic reality (Nechytailo, Polianychko, 2017).

6. Digitalization of the tax authority activity. The main elements of the electronic democracy development include e-parliament, e-voting, e-justice, e-mediation (pre-trial dispute resolution), e-referendums, e-consultations, e-petitions, e-political campaigns and e-polls.

Indeed, the digital technologies open new possibilities for involving citizens to participation in social and political processes, and traditional (off-line) democratic processes may be transited to a digital format. In Ukraine electronic democracy remains yet on the initial stage of development and is tightly connected with social and political phenomena.

In this context, one of the most important for Ukraine direction of the development of the economic and business activity is the exactly tax e-mediation. It is the simplest form of the electronic democracy, but its realisation implicates a great number of political and organisational challenges. Equipping of the pre-trial resolution of tax disputes with electronic means are the issue of the judicial system optimisation. The tax e-mediation under the respective conditions may become more fair, transparent and effective than traditional ways of tax dispute resolution in Ukraine.

Conclusions. Focus on ensuring rights and legal interests of persons in their relations with the state and its authorities represents the determinant attribute of the legislation development, in particular the administrative legislation. One of the most important guarantees of this lies in express regulation of the procedural aspect of the relations between a person and state power. The tax law of Ukraine as a part of the administrative law is in need for radical renewal to be resulted in introduction of new ideology of the tax authorities and their officials in exercising powers in relation to the taxpayers and other taxable subjects.

Improvement of the organisational framework of the administrative discretion in activity of the tax authority in resolving tax disputes shall surely promote the formation of mediation in a common way that will be used one of the first from a range of possibilities available to the parties for resolving the tax disputes.

For this purpose, the timeliness of the chosen theme outlines the perspectives and lines of further researches on formation of the tax mediation in Ukraine as a significant element of the "proper administration" for promotion of partner relations between the tax authority, taxpayers and other taxable subjects. To achieve a positive effect from the introduction of pre-trial mediation in tax disputes, it is necessary to systematize the work of Ukrainian experts in out-of-court settlement of tax disputes, develop a comprehensive system for managing disputes and conflicts (internal and external) in the field of taxation, to develop regulations for a mediation agreement and guarantees for its implementation.

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