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TAX ADMINISTRATION AS A SYSTEM-CREATING AND LEGAL INSTRUMENT OF TAXATION IN UKRAINE

The article analyses opinions of scientists about the definition of a notion “tax administration”, justifies the legal nature, content, and features of tax administration as a system-creating and legal instrument of taxation.

The author concluded that according to its legal nature, tax administration is a system-creating and legal instrument of taxation that consists of the following elements: 1) subjects, i.e. executive authorities, entrusted with the implementation of tax policy; 2) an object, i.e. the sphere of taxation and levies under the influence of the country; 3) the administrative procedure that is governed by the financial and legal provisions on the implementation of the state tax policy and is a legal procedure for the implementation by the subject of authority management functions, and which is implemented through numerous direct and inverse relationships between subjects and the object.

Tax administration is carried out by voluntary compliance by taxpayers and collection of taxes by supervisory authorities. Voluntary payment is assured through standard-setting, information, outreach campaigns, an-

alytical and educational work. Tax collection is carried out using the methods of tax control.

Thus, the characteristic feature of tax administration is that its content is revealed through the process, namely through the activity that has certain characteristics. Investigating the matter, the author refers to the nature and the concept of financial activity as a primary category in this area.

Taking into account the fact that the jurisdiction of supervisory authorities includes the formation, filling of centralized and decentralized funds, it means that the activities carried out by the supervisory authorities are financial by its nature.

So, having analysed the tax legislation of Ukraine and the activities of supervisory authorities in the field of tax administration we can conclude that the content of tax administration is financial activity that is governed by the financial and legal provisions on the implementation of the state tax policy and is a system of actions for voluntary payment of taxes by taxpayers and tax enforcement, aimed at filling the state budget at the expense of tax revenues.