

Administrative and legal status of subjects of implementation of state tax policy in Ukraine

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Abstract. *The article examines the administrative and legal status of subjects implementing state tax policy in Ukraine, which includes the definition of the rights, obligations and responsibilities of state bodies, taxpayers and authorised persons, as well as the mechanisms of their interaction in the process of administration and control of tax obligations. The role of key state bodies, such as the Ministry of Finance of Ukraine, the State Tax Service and local governments, in ensuring the transparency, stability and efficiency of the tax system, including conducting audits, monitoring the use of tax revenues, combating tax evasion and protecting the rights of taxpayers, is analysed. Methodology.* The scientific research is based on both general and special methods of scientific knowledge. In particular, the method of documentary analysis, formal-legal and analytical methods were used in the process of analysing the provisions of individual regulatory legal acts, in particular the laws of Ukraine, as well as international documents of the OECD and the EU, as well as the works of domestic scientists, which provide a critical analysis of these provisions. Structural-logical and system-functional methods were used to analyse the problems of insufficient coordination between tax policy entities, duplication of functions, bureaucratic barriers and uncertainty of powers, which reduces the efficiency of administration and trust in the tax system. **Results.** The article defines the importance of the legal status of taxpayers, which guarantees the possibility of appealing decisions, access to tax consultations and the use of benefits, and also contributes to the fair and stable functioning of tax relations. Particular attention is paid to the role of local governments, which ensure the receipt of local taxes, control over their payment and interaction with state bodies, as well as intermediary entities, auditors and consultants, which contribute to compliance with the law and minimise the risks of violations. The importance of implementing electronic platforms, automated monitoring systems and digitalisation of tax processes to increase transparency, reduce the impact of the human factor and facilitate the fulfilment of tax obligations is highlighted. The need to adapt tax legislation to changes in economic conditions and international standards of the OECD and the EU is emphasised to increase investment attractiveness, business development and create a stable and predictable tax environment. The proposed definition of the administrative and legal status of tax policy subjects provides a comprehensive approach to regulating the rights, obligations and powers of participants in tax relations, contributes to the efficiency of administration, transparency of procedures, protection of taxpayers' rights and sustainable development of the tax system of Ukraine.

Key words: administrative and legal status, tax policy, subjects of tax relations, state bodies, taxpayers, legal protection, tax administration, electronic platforms.

INTRODUCTION

State tax policy is one of the key instruments for implementing the financial function of the state and ensuring the stability of public finances, and its effectiveness directly depends on the clarity of administrative and legal regulation of the activities of entities vested with the relevant powers of authority. In this context, the administrative and legal status of entities implementing state tax policy is of particular importance, which determines their legal status, scope of competence, rights, obligations and responsibility in the field of public taxation management. Proper theoretical understanding of the specified status is a necessary condition for the formation of a consistent and predictable tax policy in Ukraine. At the same time, the current state of administrative and legal regulation in the field of tax policy is characterised by the fragmentation of the regulatory framework, frequent institutional transformations of public authorities and the ambiguity of the delimitation of powers between various entities implementing it. This leads to the emergence of conflicts in law enforcement practice, a decrease in the level of managerial efficiency and the complication of interaction between state bodies, local governments and taxpayers. As a result, the problem of the lack of a holistic administrative and legal approach to determining the status of subjects of state tax policy implementation arises.

Thus, the relevance of the study is also due to the processes of reforming public administration and the tax system of Ukraine, focused on the implementation of European standards of good governance, transparency and legal certainty. Under such conditions, a scientifically based analysis of the administrative and legal status of the relevant subjects becomes of particular importance for improving regulatory and legal support, optimising mechanisms for implementing tax policy and increasing the level of trust in state institutions. Research on the above-mentioned issues will contribute to the formation of a systemic vision of the role and place of subjects of public administration in the field of taxation and ensure the effective functioning of the state tax policy.

RESEARCH METHODOLOGY

The scientific research is based on both general and special methods of scientific knowledge. In particular, the method of documentary analysis, formal-legal and analytical methods have been used in the process of analysing the provisions of individual regulatory legal acts, in particular the laws of Ukraine, as well as international documents of the OECD and the EU. Structural-logical and system-functional methods have been used to analyse the problems of insufficient coordination between tax

policy entities, duplication of functions, bureaucratic barriers and uncertainty of powers, which reduces the effectiveness of administration and trust in the tax system.

Based on the comparative legal method and the generalisation method, it has been stated that the administrative-legal status of tax policy entities determines their rights, obligations and responsibilities, ensuring the proper fulfilment of tax obligations and the stability of the system. A clear definition of the powers of state bodies, such as the State Tax Service of Ukraine, the Ministry of Finance and local governments, allows to avoid legal conflicts, improves interaction between participants in the tax process and contributes to timely tax payment and reducing the level of tax evasion. Similarly, the legal status of taxpayers ensures their rights to protection from arbitrary actions of control bodies and the ability to appeal tax decisions, which creates a transparent and fair tax environment and promotes economic development.

The validity and reliability of the study are ensured by using a system of sources: regulatory and legal acts of various legal forces, scientific commentaries, etc. The risks of regulatory ambiguity and unsystematic application are reduced by using categories established in legal science.

The methodological limitations of the study are associated with the informational closure of certain aspects of the activities of tax policy implementation entities. These factors are compensated by using data from various sources, verifying them, comparing them with generally accepted approaches in the theory of administrative law, and critically analysing the information presented in them.

RESULTS

The issue of the administrative and legal status of subjects implementing state tax policy has repeatedly become the subject of scientific analysis in the works of domestic (Ukrainian) researchers of administrative and financial law. In particular, E. Sidorova [1] focuses on the systemic nature of the interaction between state bodies and taxpayers, considering it as a key condition for the stability of the tax system, while the main emphasis is placed on the balance of rights and obligations of participants in tax legal relations. At the same time, in the mentioned studies, the administrative and legal status of subjects is mostly analysed fragmentarily, without a comprehensive disclosure of its structural elements. A significant contribution to the study of the legal status of tax authorities was made by P. Pokataev [2], T. Kolomoiets, V. Kolpakov [3], who substantiate the need for a clear regulatory consolidation of the competence of bodies carrying out administration and control in the field of taxation. Scientists rightly emphasise that uncertainty or duplication of powers negatively affects the efficiency of tax administration. At the same time, scientific works do not sufficiently address the issue of the correlation of the administrative and legal status of various public administration bodies in the context of constant institutional transformations of tax authorities.

A separate area of scientific research is devoted to the legal status of taxpayers as subjects of tax policy

implementation. A. Omelchenko, O. Kuzmenko, V. Chorna [4], R. Opatsky [8] and A. Beznosyuk [5] focus on combining the obligation to pay taxes with guarantees of legal protection for taxpayers, in particular the right to appeal decisions of regulatory bodies. At the same time, these works are dominated by a financial and legal approach, while the administrative and legal nature of the status of taxpayers and their procedural possibilities in public and legal disputes remain insufficiently systematised.

The role of local governments in the implementation of tax policy was studied by O. Hrytsenko [6] and G. Blinova [7], who draw attention to the importance of local taxes and fees for the formation of the revenue part of local budgets. At the same time, scientists note the presence of problems in the delimitation of powers between central and local authorities. At the same time, the scientific literature lacks a unified approach to determining the administrative and legal status of local self-government bodies precisely as subjects of implementation of state and not only local tax policy.

Certain aspects of the participation of auxiliary and intermediary subjects in tax legal relations have been highlighted in the works of T. Tuchak, H. Kruten [8], N. Fuchs, V. Ulozhenka [9], who analyse the activities of tax consultants and auditors. The aforementioned studies substantiate their importance for ensuring the legal security of taxpayers. At the same time, their administrative and legal status, the limits of participation in the implementation of tax policy and responsibility in the public legal sphere remain insufficiently defined at the conceptual level.

The issue of responsibility and accountability of tax policy implementation subjects has been considered by N. Atamanchuk [10], N. Slablyuk [11], Yu. Panura [12], who emphasise the need for effective mechanisms for legal protection of taxpayers and the responsibility of regulatory authorities. At the same time, scientific works are dominated by the analysis of individual elements of rights protection, without a comprehensive study of responsibility as a component of the administrative and legal status of all tax policy subjects. Thus, despite the significant number of scientific works devoted to individual subjects of tax legal relations, domestic legal science lacks a comprehensive study of the administrative and legal status of subjects of state tax policy implementation in Ukraine. The issues of the systemic classification of such subjects, the ratio of their competence and responsibility and the mechanisms of interaction in the conditions of public administration reform and digitalisation of tax processes remain unresolved, which necessitates the need for further scientific research in this direction.

DISCUSSION

The administrative and legal status of the subjects of the implementation of the state tax policy in Ukraine determines the legal positions, duties and responsibilities of all participants in tax relations, as well as the mechanisms of their interaction with state bodies that administer and monitor the implementation of tax obligations. Such subjects include state bodies, taxpayers and authorised

persons who perform the functions of control, supervision and ensuring fairness in the tax process. Clear regulation of the rights and obligations of tax bodies ensures the efficiency of tax collection, control over their timely payment, provision of consultations to payers and compliance with the law in relations with them, while the legal status of taxpayers guarantees them the possibility of appealing decisions, access to tax information and protection of their own interests in tax legal relations.

State bodies, in particular the Ministry of Finance of Ukraine, the State Tax Service of Ukraine and local self-government bodies, manage and monitor compliance with tax legislation, ensuring the stability and transparency of the tax system. The legal status of these bodies determines the powers to conduct inspections, control the use of tax revenues, combat tax evasion and ensure the rights of taxpayers, which contributes to the effective functioning of the tax system and the coordination of all participants in tax relations.

Taxpayers are key subjects of the implementation of state tax policy in Ukraine, which includes individuals and legal entities that pay taxes in accordance with current legislation. They have not only obligations related to the timely fulfilment of tax obligations but also rights, including protection from unlawful actions of tax authorities, the right to appeal decisions and access to tax consultations. Compliance by taxpayers of established norms ensures stability and fairness in tax relations, and the use of tax benefits and legal protection mechanisms contributes to the balanced functioning of the tax system.

Local governments play a significant role in implementing tax policy through the establishment of local taxes and fees, such as real estate tax and land tax, which generate local budget revenues and ensure the implementation of social functions in the territories. They monitor compliance with local tax regulations and maintain payer registers and timely payment of taxes, which contributes to the transparency and efficiency of local governance. Such activities of local authorities ensure interaction between state institutions and taxpayers, which is a necessary condition for the stability of the tax system. Legal entities that perform intermediary functions, as well as tax consultants and auditors, play an important role in ensuring compliance with tax legislation and legal protection of taxpayers. They provide consulting, auditing, optimisation of tax obligations and representation in disputes, which allows taxpayers to avoid offences and minimise the risks of fines. Mechanisms for legal protection of taxpayers, including the possibility of appealing decisions in courts and administrative bodies, increase confidence in the tax system and guarantee equal conditions for all participants in tax relations, contributing to the fairness and stability of legal regulation. Independent audit organisations act as important subjects of tax policy, performing audits of taxpayers' financial statements and assessing the correctness of their tax obligations in accordance with current legislation. Auditors confirm the accuracy of financial documents, identify possible violations and act as mediators between taxpayers and tax authorities in disputed situations, which helps to reduce the risk of fines and sanctions and

ensures legal security for participants in tax relations.

Taxpayers have the right to participate in the formation of tax policy through public consultations, which allows taking into account the interests of business when making changes to tax legislation. Such interaction contributes to increasing transparency and predictability of tax rules and improving the business climate. Effective coordination between state bodies, payers, auditors and consultants ensures the fulfilment of tax obligations, fairness of taxation and maximisation of budget revenues, with each entity performing a clearly defined function: state bodies - control and administration, payers - timely payment of taxes, auditors and consultants - financial and legal support.

A clear demarcation of powers and responsibilities of all participants in the tax system reduces the risk of legal conflicts and increases the efficiency of tax administration. Integration with international practice, in particular the harmonisation of tax norms with OECD standards, optimises the tax environment, promotes investment attraction and increases the competitiveness of enterprises. Thus, tax policy implementers ensure legality, transparency and stability in tax relations, and the administrative and legal norms regulating their activities are the foundation for the effective development of the tax system and the facilitation of tax procedures for business.

One of the key problems in determining the subjects of state tax policy implementation in Ukraine is the lack of clarity of their legal status and uncertainty of powers. The lack of clear regulation of the functions of tax, customs and local authorities often leads to legal conflicts, contradictions in the delimitation of competences and a decrease in the efficiency of tax administration. Insufficient powers of local governments in the administration of local taxes create legal uncertainty, which complicates the performance of tax functions at different levels of government.

Another problem is insufficient coordination between different tax policy subjects, which is manifested in duplication of functions, unnecessary inspections and bureaucratic barriers. Such factors increase the burden on business and taxpayers, lead to delays in fulfilling tax obligations and add additional costs for entrepreneurs. At the same time, weak regulation of the activities of regulatory bodies and insufficient training of their employees can lead to ineffective performance of functions, create conditions for abuse and reduce trust in the tax system.

The administrative and legal status of tax policy implementers determines their rights, obligations and responsibilities, ensuring proper fulfilment of tax obligations and stability of the system. A clear definition of the powers of state bodies, such as the State Tax Service of Ukraine, the Ministry of Finance and local governments, allows avoiding legal conflicts, improves interaction between participants in the tax process and contributes to timely payment of taxes and reducing the level of tax evasion. Similarly, the legal status of taxpayers ensures their rights to protection from arbitrary actions by regulatory authorities and the ability to appeal tax

decisions, which creates a transparent and fair tax environment and contributes to economic development.

Administrative-legal status also includes ensuring legal protection of taxpayers, which is an important component of tax policy. Taxpayers have the right to appeal tax decisions, which ensures fair resolution of disputes and equality of participants in tax relations before the law. Providing the opportunity to protect their rights through judicial and administrative mechanisms maintains a balance between state interests and the rights of citizens, contributing to the stability of the tax system and trust in it.

An important component of the administrative and legal status is effective interaction between state bodies responsible for tax policy and the implementation of mechanisms for monitoring compliance with tax obligations. A clear division of powers between tax authorities, customs services and local governments reduces duplication of functions and bureaucracy. The use of modern technologies, in particular automated monitoring systems, increases the transparency and efficiency of tax administration, contributes to the timely detection of violations and reduces the impact of the human factor.

A separate aspect is the legal status of taxpayers and the introduction of digitalisation of tax processes. A clear definition of the rights and obligations of taxpayers ensures their responsibility for timely reporting and payment of taxes and also guarantees protection from unlawful actions of control bodies. At the same time, electronic platforms for filing declarations and paying taxes reduce the bureaucratic burden and increase transparency and efficiency of administration, contributing to the stability of the tax system and improving interaction between taxpayers and state authorities.

The administrative and legal status of subjects implementing state tax policy in Ukraine should provide for a clear definition of the rights and obligations of both state bodies and taxpayers. The functions of the state tax service bodies include administration, control and collection of taxes, however, in practice, there is often insufficient coordination of actions between different bodies, which leads to duplication of functions and inefficient use of resources. The legal status of subjects of tax relations should ensure the fulfilment of tax obligations by defining clear rights, obligations and mechanisms for monitoring their compliance, which contributes to the efficiency of tax administration. An important component is the definition of mechanisms for interaction between state bodies, in particular tax, customs and other supervisory institutions, since in practice the lack of coordination often complicates tax administration and creates an excessive burden on business. In addition, the administrative and legal status should include mechanisms for protecting taxpayers' rights, in particular, appealing tax decisions through courts or specialised bodies, as well as the use of mediation and alternative dispute resolution methods. A clear definition of these provisions increases taxpayers'

trust in the tax system, promotes voluntary tax payment, and ensures stability and transparency of tax relations.

The administrative and legal status of entities implementing state tax policy in Ukraine is proposed to be determined through a comprehensive combination of rights, obligations, and powers of state bodies and taxpayers. The main element of such a status is a clear definition of the functions of tax authorities, in particular tax and customs services, which ensures the effective fulfilment of tax obligations, increases the transparency of interaction with taxpayers, and creates conditions for stable tax administration. At the same time, it is important to establish mechanisms for interaction between control bodies to avoid duplication of functions, excessive inspections, and inefficient use of resources, which reduces the administrative burden on business and contributes to increasing the efficiency of tax control.

An equally important component of the administrative-legal status is ensuring legal protection for taxpayers. The above provides for the possibility of appealing tax decisions through courts or mediation procedures, which not only reduces the burden on the judicial system, but also increases trust in the tax system and stimulates voluntary tax payment. At the same time, the administrative-legal status should include clear mechanisms for monitoring the fulfilment of tax obligations, in particular through the use of electronic platforms, automated systems for collecting and verifying tax data, which helps to increase the efficiency of administration and reduce the impact of the human factor. Also key are provisions on the flexibility of state bodies in responding to changes in economic conditions and stimulating business development through the transparency of the tax environment. Establishing clear rules for the prompt adaptation of tax mechanisms allows reducing the tax pressure on taxpayers and increasing the efficiency of administration, while stable and predictable norms, including those regarding benefits, contribute to the development of entrepreneurship and attracting investment. Additionally, the administrative and legal status should regulate the procedures for inspections, tax collection and interaction between authorities, which minimizes bureaucratic barriers and ensures the efficiency of tax administration.

The integration of international standards, such as OECD and EU norms, is another important area, since the adaptation of national tax legislation to world practices ensures its compliance with international requirements, increases the country's investment attractiveness and contributes to the development of a transparent and competitive tax environment. Thus, the proposed definition of the administrative and legal status of tax policy entities provides a comprehensive approach to regulating the rights, obligations and powers of participants in tax relations, which is a necessary condition for the stability, efficiency and transparency of the tax system of Ukraine.

Thus, the administrative and legal status of entities implementing state tax policy in Ukraine should provide for a clear definition of the rights and obligations

of state bodies, such as tax and customs services, to ensure effective tax administration and control over the fulfillment of tax obligations. It is important to establish mechanisms for interaction between authorities, which will avoid duplication of functions and reduce the burden on taxpayers. Ensuring legal protection for taxpayers, the possibility of appealing decisions, and transparency of procedures contribute to increasing trust in the tax system. In addition, the inclusion of mechanisms for rapid response to economic changes and adaptation to international standards creates a stable tax environment that stimulates business development and investment attraction.

CONCLUSIONS

Thus, the administrative and legal status of subjects implementing state tax policy in Ukraine provides a comprehensive regulation of the rights, obligations and responsibilities of state bodies and taxpayers, which contributes to the effective administration of taxes and control over the fulfillment of tax obligations. A clear definition of the powers of tax, customs and local authorities reduces the risk of legal conflicts, increases the coordination of actions between participants in tax relations and ensures transparency and stability of the system. At the same time, the establishment of mechanisms for legal protection of

taxpayers, including the possibility of appealing decisions and using mediation, increases trust in the tax system and stimulates voluntary payment of taxes. Prospects for further research are related to improving the mechanisms of interaction between state bodies to avoid duplication of functions and bureaucratic obstacles, as well as the introduction of automated control systems and electronic platforms for tax administration. A necessary direction is the development of methodological approaches to adapting tax legislation to the dynamics of economic changes, which will ensure the flexibility of tax policy and reduce tax pressure on business. In addition, it is relevant to study the effectiveness of implementing international standards, such as OECD and EU, into national practice to increase the investment attractiveness and competitiveness of the economy.

Further scientific developments should be aimed at integrating a comprehensive approach to administrative and legal status, which includes the simultaneous regulation of the rights and obligations of state bodies, payers and intermediary entities, such as auditors and consultants. Special attention should be paid to improving mechanisms for controlling and protecting the rights of payers using digital technologies, which will increase the transparency of tax procedures, reduce the impact of the human factor and contribute to the development of a stable and predictable tax environment.

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