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CONCERNING THE QUESTION OF COMPOSITION OF THE PROCEDURAL TAX REGIME

In this article the author considered the regulations of the Tax Code and scientific works dedicated to the elements of composition of the procedural tax regime. On the basis of their analysis the author offered an approach according to which each of tax procedures has its own features, which find the reflection in the regime of such procedure, which, being an aggregate of requirements, ensures the whole process of its realization. With this regard, the elements of procedural tax regime are regimes of each of tax procedures carried out within the limits of tax law, simultaneously being a basis for formation of structural constituents of procedural regime.

Taking into account the indicated, the article also represents the author's vision of composition of the procedural tax regime made up on the basis of its basic descriptions. The procedural tax regime includes:

– general regime, which embodies the regime for tax procedures which touch all without an exception procedural tax relationships;

– special regime – determines the regimes of tax procedures for separate tax payments;

– special regime – sets the special regimes of tax procedures, which determine the features of procedural relations in certain legally defined terms or for individual taxpayers.

Thus, every tax procedure within the limits of the indicated regimes can be characterized by its own procedural regime, which does not contradict to procedural tax regime in general but determines the features of realization of one or another separate procedure. Their due legislative regulation must contribute to a clearness and unambiguity of realization of procedural tax relations and to formation of the unique integral tax process both at theoretical level, and in practice.