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PROBLEMS WITH TERMINATION OF TAX OBLIGATION

The article deals with the problematic issue of termination of the tax obligation. The author analyzes the process of termination of tax obligation, reveals a mismatch between the articles of the Tax Code governing the termination of the tax obligation, and some problems the taxpayer may face due to unequal interpretation of these articles.

The imperfectness of solution of the issue of tax obligation is outlined. It results in incorrect establishment of moment of implementation of obligation.

Author divided tax obligation into three constituents – obligations to calculate, to count and pay the tax indebtednesses. The attention is also paid to the difference between the concepts of tax

obligation and indebtedness. The provisions of the Tax Code regulating the mechanism of stopping of tax obligation for the purpose of collisions, are considered, it is differentiated for every obligation included into the concept of tax obligation.

It is suggested to consider founding of stopping of tax obligation as completion of limitations.

An author gives classification of grounds of stopping of tax obligation on periods, in relation to what obligation ceased to exist.

To decide dispute of supervisory body with taxpayers by the authorized court, the article analyzes judicial practice for the purpose of interpretation of rules of litigation in relation to such affairs.