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FEATURES OF TAX LEGAL RELATIONS

The improvement of tax legal relations is particularly important at the present stage of development. Therefore, the definition of the features of tax legal relations is necessary.

There is a relatively stable approach to the definition of tax legal relations in tax law as a public relation regulated by the tax law rules. Tax relations have features of financial relations, but at the same time, these features in tax relations have peculiarities of manifestation.

Tax relations are a special kind of economic relations. Therefore, its essence is largely determined by economic content. The purpose of economic relations is the appropriation of a part of the taxpayer's income. The state as the owner aims at appropriating the results and realizes its right in accordance with the law through the system of taxes.

Tax relations have a power and property nature. This character is due to the imperative nature of the tax law, implemented on the principle of command and execution. Taxes are the state property, which, in turn, as the owner realizes its right with the power help. In tax relations, the state as a power carrier realizes the ownership of a part of the taxpayer's income through legal coercion, which predetermines legal inequality of entities. State property rights to taxes can occur regardless of the taxpayer income received.

Tax relations as well as financial relations are monetary. The state itself acquires ownership of funds, distributes and uses them for socially necessary needs.

Logical continuation of the previous feature is the complex nature of tax relations. Complexity consists in the combination, interconnection and

interdependence of various types of tax legal relations: monetary and non-monetary, material and procedural. All relations are closely interconnected and have a common goal – the public funds formation.

The sphere of the emergence and development of tax relations is a special segment of public financial activity. Tax relations provide the creation of state and local funds (public funds). Distribution and using of funds of funds are regulated by other sub-branches of financial law. Tax relations, relations of state obligatory insurance, state credit, etc., are transformed into budgetary legal relations, although the «qualitative change» of the object does not actually develop. The same funds received, distributed and directed to financing needs. In this way the legal regime of the object, the subjects and content of relations have changed.

An essential feature of tax relations is the specifics of their structural elements. The subjects of the tax relations are the state and taxpayers. The object of tax relations are money as taxes and results of actions including the tax information. The purpose of tax relations is ensuring budget formation. Tax relations are mediated by the alienation of results of taxpayer's activity in the state or communal ownership.

Tax relations are public. Public interest in the tax sphere is a property interest protected by the law in the flow of taxes to the budgets. Public-law nature is determined of the fact that the mandatory subject of these relations is the state represented by the authorized body, which realizes power. At the same time, power is connected with the satisfaction of the public state interest.

The public nature of tax relations involves double conflict [1, p. 51-51]. First, it is a conflict of opposite interests – the public state interest and the private taxpayer interest. The conflict of opposite interests is connected with the fact that the taxpayer tries to circumvent taxes or to avoid paying them, to reduce the object of taxation, etc. Instead, the state protects its right of ownership and interest in constant tax revenues in the statutory terms [2, p. 22].

Based on the foregoing, we came to the conclusion that tax relations are the kind of financial relations that are property and public, arise in the sphere of taxes payment, complex are conflictual.

Definition of the concept of tax relations is also practical, since it gives an opportunity to outline the range of social relations that are regulated by the tax law rules.

References:

1. Chernadchuk, V. D. (2008). *Status and prospects of development of budgetary legal relations in Ukraine*. Sumy: University book [in Ukrainian].
2. Pasichna, I. O. (2015). *Status and prospects of development of tax legal relations in Ukraine*. Poltava: PoltNTU [in Ukrainian].