

REVISITING QUESTION OF GUILT OF LEGAL ENTITY IN TAX LAW

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The article considers the question of guilt of a legal entity in the tax law, the analysis of tax legislation was conducted and the proposals on improvement of the current tax legislation were made.

Legal entity, responsible, guilt, tax legislation, payers of taxes and fees.

Today, the question of the liability of legal persons is the most relevant among both scholars and practitioners, however, unlike the administrative code, the rules of which do not provide for liability of legal persons, the provisions of the Tax code of Ukraine provides for the liability of legal persons for violation of tax legislation.

Additional discussion of the issues of liability of legal persons is the concept of guilt. It is through the category of guilt reveals the subjective aspect of a tax offence. Wine of the person in committing a tax offence is a prerequisite for accountability. No guilt eliminates the recognition of the acts of the offence.

Liability of legal persons for tax violations investigated such scholars as D. C. Vinnitsa, A. C. Demin, Y. F. Kvasha, I. I. Kucherov, N. P. Kucheryavenko, I. A. Mankovsky, S. C. Slyusarenko and other. However, the tax legislation of Ukraine, recognizing a legal entity subject to liability, the legislator not a word mentioned about the determination of guilt of a legal entity. Wine of the legal entity in the tax law also has not acquired the final

determination of the scientists, which causes difficulties in its definition in practice.

The purpose of this article is a study of guilt of a legal entity in the tax law, analysis of tax legislation, and development of recommendations on improvement of current tax legislation and practice of its application. To ensure that a legal person is the taxpayer, was found guilty of violation of tax legislation, its actions should be recognized as a tax offense. In accordance with p. 109.1 Art. 109 Chapter 11 of the Tax code of Ukraine tax offences are wrongful act (action or inaction) of tax payers, tax agents, and/or their officials, as well as officials of regulatory authorities, which led to non-implementation or improper implementation of the requirements established by this Code and other legislation, control over the observance of which is entrusted to the Supervisory authorities. Signs tax offences are:

- 1) public harm acts is an objective property of the unlawful acts that entail adverse effects or threatened infliction of such consequences of the financial and legal protection;

- 2) the wrongfulness of an act - a tax offence is an act which is committed delstaten subject contrary to the law, and is expressed in action or inaction;

- 3) guilt - legal liability may arise only for the wrongful acts;

- 4) deletepoint of subject - to-tax violations are illegal acts that have made dectate the subject of the tax law, which in accordance with the law, may be subject to legal liability;

- 5) the punishability of the act - a tax offence has certain negative effects, which are expressed by certain sanctions. In the absence of at least one of the signs does not and tax crimes in General, and therefore grounds for prosecution.

The conclusions. The issue of guilt of a legal entity, its forms, has not found adequate reflection in the applicable tax legislation. The legislator prescribes separate compositions tax abuses of the Tax code of Ukraine

does not indicate a specific form of guilt taxpayers, the concept of guilt taxpayers, both individuals and legal persons Existing at the moment of divergence relative to the determination of guilt of a legal entity complicates the process of perception of guilt as the Foundation of legal liability for non-payment of taxes and fees and so on, tax payers. Therefore, the determination of guilt of a legal entity must be unified and established by law.