

IMPROVEMENT OF ORDER REALIZATION OF THE PROVIDED FOR BY THE PLAN DOCUMENTARY NOT VERIFICATIONS OF TAXPAYERS

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In the article the analysis of certain is carried out by the Tax law of Ukraine of separate grounds and order of realization of provided for by the plan documentary not verifications of taxpayers tax organs and suggestions are given on the improvement of them legal adjusting.

Tax law of Ukraine, tax organ, provided for by the plan documentary not verification, taxpayer, legal adjusting.

Adoption of the Tax Code of Ukraine made it possible in a single legal act to combine almost all material and procedural side adjustment of the tax system. In particular, were clearly written into the codified regulation, the issue of forming an exhaustive list of taxes and charges imposed in Ukraine, and the order of administration, the competence of regulatory authorities, powers and duties of its officers in the performance of tax control, etc..

However, as a result of the practical application of the Tax Code of Ukraine by the tax authorities in the tax administration, in particular because of unscheduled inspections, it is obvious imperfections certain financial and legal norms and the need to improve them, by amending the existing tax legislation.

In the financial and legal science of our country in the period of enactment of the Tax Code of Ukraine to the time of issue analysis and

scientific study competence tax officials regulatory authorities, the implementation of planned and unscheduled inspections and small amount of research devoted by domestic scientists: E. Alisova, B. Bilous, L. Voronov, A. Dmytryk, M. Kucheryavenko, A. Lukashev, W. Miller, W. Chernadchuka and other.

The purpose of this article is an attempt to describe and provide suggestions to improve certain standards legislated order of the documentary unscheduled inspections.

Thus, the Tax Code of Ukraine stipulates the carrying out tax control in the form of laboratory exercise, documentary and factual checks.

The subject of the documentary check is timely, accurate, full charges and taxes and fees, as well as compliance with currency and other legislation, monitoring compliance which is assigned to the regulatory authorities, employer compliance with legislation on concluding an employment contract, regulating labor relations with employees (salaried persons) and which is based on tax declarations (calculations), financial, statistical and other reports, tax registers and accounting are required by law, primary documents which are used in accounting and tax accounting and involved in the assessment and payment of taxes and duties, meeting the requirements of other legislation controls compliance which is assigned to the Tax Authorities and received a accordance with legislation by the State Tax Service of documents and tax information, including the results of audits of other taxpayers.

We believe that at this stage it is important amendments and additions to certain provisions of the Tax Code of Ukraine, with a view to improving and adapting to other legislation. In particular, it is necessary changes to the tax authorities of the documentary unscheduled inspections defined by Art. 78, by deleting the provision on the possibility of a documentary tax audit only on condition that the taxpayer does not provide an explanation and their documentary evidence to mandatory written request tax authorities within 10 working days of receiving the request. Because this rule in conjunction with Art. 19 of the Constitution of Ukraine, which states that public authorities and local governments and their officials are obliged to act only

on the basis of within the authority and in the manner envisaged by the Constitution and laws of Ukraine difficult and sometimes impossible to provide effective and timely fiscal controls to prevent the commission of taxpayers, officers of violations of the laws on taxation and violations of the requirements established other legislation monitoring compliance which is assigned to the regulatory authorities, and use to violators of legal liability.