

**TAX ADMINISTRATIVE INVESTIGATION
AS A STAGE OF TAX EVASION PROCEEDINGS**

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The article deals with the establishment of the necessity of normative consolidation of the stage of tax administrative investigation in the course of administrative proceedings with regards to the case of tax evasion on the basis of analysis of the modern regulatory framework and Ukrainian scientists opinions.

Administrative process, tax administrative investigation, procedural stage, tax evasion.

Definition of the characteristics of legal regulation of administrative penalties is an essential part of administrative law and administrative process science. Scientists pay sufficient attention to the study of the problems of the administrative proceedings in the context of clarification of the concept, essence, content, and procedures of proceedings concerning the cases of administrative violations, and determination of its place in the mechanism of protection of citizens' rights and freedoms.

The works of such Ukrainian scientists as Averianov V.B., Bandurka A.N., Bitiak J.P., Holosnichenko I.P., Kaliuzhnyi R.A., Koval L.V., Kolpakov V.K., Komziuk A.T., Kuzmenko A.V., Kurylo V.I., Tishchenko M.M., Stakhurskyi M.F., Shkarupa V.K. are devoted to the problem of investigation proceedings with regards to the cases of administrative violations.

The aim of this work is the scientific rationale of the necessity of the tax administrative investigation stage in the administrative cases proceeding concerning tax evasion.

Analyzing administrative legal relations in the tax area investigated by us, it is to be noted that the stage of preliminary administrative investigation in the cases concerning the tax law violations should be called as a tax administrative investigation.

The tax administrative investigation should be understood as a system of mandatory proceedings conducted by administrative adjudicatory authority to collect evidence, to establish the objective truth in the case of the presence or absence of the fact of committing the administrative tax law violation. These proceedings aim to provide the preparation of the case papers for their considering by the competent authority or an official and making the resolution on holding the offender to administrative liable or termination of the proceedings.

In the proceedings concerning the cases of tax evasion, such stage of the tax administrative investigation must include the following procedural steps done by the authorized official: to draw up the report on administrative offense; to examine offenders and witnesses; to withdraw and examine material evidence and documents; to commission an expert assessment; to study the materials preliminary and systematize them; to make a decision on sending the materials to the competent authority or official; to investigate the case and make a resolution.

As a conclusion, it should be noted that in a separate article of the draft of the Code of Administrative Offences of Ukraine it is necessary to detail the concept of preliminary administrative investigation and the procedure for its implementation through the provision of its administrative and industrial identity. Adding the stage of the tax administrative investigation and the procedure of its implementation to the project of the Administrative Procedural Code of Ukraine will also allow the person under

the proceedings of an administrative offense to take review against any proceedings of a judicial body, as well as actions (inaction) of officials at all stages of the proceedings and in particular at the stage of the tax administrative investigation.