

STATE POLICY OF UKRAINE IN TERMS OF IMPLEMENTING LAW ENFORCEMENT FUNCTION OF THE COUNTRY IN THE TAXATION SPHERE

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ABSTRACT

The current state of the formation and implementation, as well as tendencies for the development of state policy on ensuring the implementation of the law enforcement function of the country in the taxation sphere have been clarified in this research. The research was aimed at demonstrating that any legislative amendments in the taxation sphere should focus on ensuring the integrity of the tax system and the development of voluntary compliance with the current norms by taxpayers. The authors have analyzed scientific approaches regarding the peculiarities of the formation and implementation of state policy on legal provision of the law enforcement function of the country in the taxation sphere in relation to the involvement of civil society institutions into this activity and strengthening the role of information and analytical forms and methods of its realization.

The authors of the article have defined the basic principles of legal entities to implement the law enforcement function of the country in the taxation sphere based on the “good governance” concept: focusing on meeting the needs of taxpayers, which is in the public interest of civil society and the state in the whole; stability and long-term orientation of the tax policy; achieving efficiency, effectiveness, openness, transparency in the activities of state authorities; competence and ethical behavior of their officials.

Key words: State Policy, Tax Policy, Law Enforcement Function of the Country, Taxation, Legal Provision, Civil Society Institutions, Principles of Activity

INTRODUCTION

The rapid development of scientific ideas about the relationship between society and the state, the tasks of public administration agencies on the formation and implementation of state policy in all spheres of public life, the implementation of internationally recognized requirements for state authorities' activities into national law, digitalization of public management and administration necessitate the relevant scientific development of the problems of legal provision for the realization of state functions.

One of the most acute issues in the modern processes of reforming the system of administration of taxes, fees and charges is the implementation of the law enforcement function of the country in the taxation sphere. The introductions of the anthropocentrism idea, the practical implementation of the rule of law principle in public administration prove the inexpediency of considering the law enforcement function of the country only from the standpoint of power, subordination and coercion. The content of the law enforcement function