

Chorna T. Issues of legal regulation of the payer of tax on immovable property other than land: comparative analysis and solutions

The article analyzes the normative fixing of the generic definition of the taxpayer and makes a comparative analysis of the legal regulation of the taxpayer for immovable property, different from the land plot in Ukraine and other countries of the world. The connection between the taxpayer type and the procedures for its calculation and payment is revealed. The accent is made on the existing shortcomings of the legal regulation of the payer under this tax in Ukraine, and the ways of their elimination are proposed.

Key words: individual entrepreneur, property tax, local tax, tax payer, property tax, property tax other than land, tax, individual entrepreneur, legal entity.