

## **Kravchuk O. Stability of taxation should become the key principle of taxation policies**

Systemic shortcomings that impede the observance of the principle of stability of taxation are considered in the article. Examples of violation of the principle of stability when making changes in tax laws are given. There is a negative tradition of adopting changes to the tax laws together with the state budget for the relevant year in Ukraine. Recently, it is usually not done in the Law on the State Budget, but it is done in a separate law, which is usually adopted in a package with the Law on the State Budget.

Compliance with the principle of stability in tax law and taxation policies should be ensured in the light of the following. There is need of demonstration of compliance by the legislative and executive authorities with the principle of the rule of law. Due to the physical impossibility of taxpayers to get acquainted with changes in tax laws in very short time, due to traditionally large volume of these laws, such situations violate the constitutional right of individuals to know their rights and obligations. In order to ensure the highest quality of the texts of laws, it is expedient to accept taxation bills without any deviations from the generally accepted procedure, without recognizing them as urgent and without including them in various types of "packages", when members of the parliament are not able to read in detail and propose and consider amendments to the bill.

There is the need to apply organizational and technical measures of taxing certain taxes (for example, setting up and reconfiguring cash registries, computer programs for automating accounting and reporting, updating blanks, etc.). So, in case of significant changes in the tax mechanism, it takes a certain amount of time to adjust this measures.

In order to respect the principle of stability, the tax policy should be based on the following approaches. Subjects of the legislative initiative have no right to draft and submit to the Parliament bills envisaging amendments to the Tax Code with their entry into force contrary to the principle of stability established by the Tax Code (without observing the minimum 6-month transition period). Parliament should not adopt such bills, in case of their receipt. In case if such a bill should be adopted, it should be amended in order to enter into force the next year after the planned fiscal year. In case of adoption of such amendments by the parliament, the controlling bodies should consider the relevant changes to be effective only from the next fiscal year. In the event of a dispute regarding the entry into force of the tax law changes, the dispute must be resolved in favor of the taxpayer via the maximum favorable for the taxpayer tax regime.

The author proposes to include the principle of stability of taxation to the rules of the Constitution of Ukraine.

**Key words:** principles of tax law, publication of laws, stability of taxation, constitutional rights, tax policy.