

Philipovich I. Tax relations as an object of legal regulation: methodological aspects and novels of development

The article is devoted to the issue of the definition of tax relations as an object of legal regulation. Based on general knowledge of the theory of law, the author reveals the legal nature of the respective relations and details of the characteristics due to branch affiliation. It is stated that current tax relations reflect the conditions of economic development and socio-historical features of the Ukrainian state. Additionally, they have be in line with the conditions of the market economy and the Eurointegration vector of development. In this context, the author suggests that the tax relationship should be interpreted as a special kind of social relations that arises in order to ensure the legitimate public and private interests of their participants through the normative range of subjective rights and duties in the field of taxation. The system of characteristics of tax relations includes: (1) their nature as social relationship; (2) arise, cease or change on the basis of principles and norms of law, as well as in connection with the legal fact (fact of reality); (3) the subjects of legal relations are connected with each other rights and duties in relation to payment of taxes or duties; (4) the relations have property and public character; (5) clear certainty of prescriptions.

In addition to the characteristics listed above, each separate relationship has its own essential features. They are additional to the main traits, regular and covering all tax relations without exceptions.

The tax relations are characterized by features widely recognized by legal doctrine. However, they need new dimensions and require rethinking. In particular, updated approaches in the context of publicity and power, a combination of imperative and dispositive principles in legal regulation, innovations in tax law (including in the field of transfer pricing), as well as the transformation of the relationship between the taxpayer and the state in the form of cooperative compliance, testify to further development of tax relations.

Key words: tax payment, tax relations, legal regulation.