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Subjects of Tax Relations: Features of Legal Status and Classification

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Abstract:

The relevance of the subject matter is conditioned upon the fact that nowadays, both tax law theory and the current tax legislation fail to provide a single, unified definition of the concept of 'subject of tax relations'. Furthermore, there is no clear criteria for the division of subjects of tax relations into types, which makes it impossible to establish the exact scope of participants in tax relations, and to determine the level of their tax legal personality. The purpose of this paper is to determine the scope of participants in tax relations, to analyze and clarify the legal status of established subjects and determine the functions that they perform in tax legal relations, as well as, on the basis of the results obtained, to construct a detailed classification of subjects of tax relations. The key method of scientific research is the method of scientific modelling, because in this article, on the basis of the analysis of existing scientific positions and provisions of legislation, the authors build their own theoretical model of the subject matter, formulate a conceptual apparatus and offer their practical application. This paper examines the subjects of tax relations, examines their types, outlines the limits of their legal personality in tax relations. The analysis of national legislation and various scientific approaches provides for the classification of subjects of tax relations, the legal status and the role they play in the tax mechanism are determined. The paper develops proposals for practical content to improve the provisions of the Tax Code of Ukraine on subjects of tax relations, provides author's definitions of the concept of 'subjects of tax relations'. The provisions, conclusions, proposals and recommendations formulated in this paper can be

used in: lawmaking – to improve and adopt new regulations, to amend existing legislation, to adapt them to the best European and international models; the law enforcement – to improve tax relations with the participation of public authorities; scientific research – for further study of financial and legal issues of participation of public authorities in budget relations; educational process – when teaching the subjects 'Financial Law', 'Tax Law', 'Administrative Law', 'Topical Problems of Financial Law of Ukraine' and related training courses.

Keywords: tax legislation; public subject of tax relations; private subject of tax relations; financial relations.

JEL Classification: F38; G28; H20; K34.

Introduction

The development of tax relations in Ukraine at the present stage of development of its legal system is very dynamic and controversial. This is conditioned upon the following factors: (1) inconsistent development of both economic and political relations; (2) the imperfection of the legislation that regulates them; (3) a number of other socio-political processes and phenomena that are currently occurring in Ukraine, and other factors. As is well known, the key feature of social relations, which mainly form the subject of tax law as an independent institution of financial law, is the transfer of ownership of monetary funds. With that, the important thing is to achieve a balance of private and public interests, and therefore the definition of the concept of the subject of tax relations, in this case – the bearer of such interest – is key in our study. Thus, according to V. Teremetsky, 'the correct definition of the subject of the legal relations and its specific features has both theoretical and practical significance, since this approach allows to establish the exact scope of persons without whom tax relations are impossible at all, and whose actions involve legally significant consequences' (Teremetskyi *et al.* 2020).

It should be noted that today the problem of defining the concept of 'tax subject' still does not lose its relevance, since the science of financial law is based on two approaches, in the first of which 'the subject of tax relations' is identified with the concept of 'subject of tax law', another approach is to recognize the individualization of the category 'subjects of tax relations'. In this way, differently, the science of financial law distinguishes the features and classifies the subjects of tax relations (Bandurka *et al.* 2012; Gretza *et al.* 2012). Such state of affairs appears to be due, in particular, to the fact that the current tax legislation, unfortunately, does not consolidate the official (legislative) definition of the concept of 'subject of tax relations' and provides a list of such subjects. This circumstance, as well as, of course, the instability of tax legislation, complicate the resolution of problematic issues that arise in tax law regarding the unification of approaches to determining the subjects of tax legal relations.

Among the Ukrainian scientists who researched relevant issues of tax relations, and in particular, the definition of their subjective composition, it is worth mentioning the following Bandurka *et al.* (2012); Bernazuk Bernazuk (2004); Beh *et al.* (2003); Dmytrenko (Teremetskyi *et al.* 2020); Kasianenko *et al.* (2013); Kucheryavenko (2012); Muzyka-Stefanchuk (2009); Orlyuk (2003); Patsurkivsky (1998); Pasichna (2015); Sulim (2004); Teremetskyi (2012); Chaika (2019); Chernadchuk (2008); and others.The contemporary monographs of Teremetsky, 'Tax Relations in Ukraine' (Teremetsky 2012); and Pasichna, 'The Status and Prospects of the Development of Tax Relations in Ukraine' (Pasichna 2015); deserve particular mention, as they are an important foundation in the study of subjects of tax relations. Foreign scholars devoted separate studies to the field of tax relations, namely: Andersen and Lindsnaes 'Public goods: concepts, definitions and method. Towards New Global Strategies: Public Benefits and Human Rights' on the maintenance and redistribution of public goods, financial relations between the individual and the state (Andersen and Lindsnaes 2007); H.P. Young 'Justice: in theory and practice'(Young 1994) to determine the fundamental principle of justice, in particular in tax relations. And also such foreign scientists as Papis-Almansa (2019); Ball (2019); Gamito (2019); Yiallourou (2019); Wittock (2018); Lamensch (2018), and others contributed to the study of the subject matter.

Without diminishing the importance of scientific achievements of researchers, we shall note that the science of financial and tax law of Ukraine does not yet contain a separate comprehensive study aimed at identifying the concept, nature, characteristics and types of subjects of legal relations and making proposals for the legislative consolidation of such a category in tax legislation of Ukraine. The purpose of this paper is to determine the scope of participants in tax relations, to analyze and clarify the legal status of established subjects and determine the functions that they perform in tax legal relations, as well as, on the basis of the results obtained, to construct a detailed classification of subjects of tax relations. In general, this paper is aimed at investigating the legal status of the subjects of tax relations: the definition of their types and the specifics of participation in tax relations.

1. Methodology

The methodological toolkit of this paper is based on the method of systematic analysis, which defined the strategy for the research of tax relations and their subjects. Upon the preparation of the paper, the authors also used both

general scientific methods, such as the method of analytical research, and special methods, such as the method of scientific modelling. The key method of scientific research is the method of scientific modelling, because in this paper, proceeding from the analysis of existing scientific positions and provisions of legislation, the authors build their own theoretical model of the subject matter, formulate a conceptual apparatus and offer their practical application. The following methods were used in the research process: empirical, analytical, and scientific modelling. Using the empirical and analytical methods, the scientific literature in the field of financial and tax law was analyzed, the tax and other legislation on the subject matter were researched, and the method of scientific modelling was used to elaborate (construct) the theoretical model of the subject matter and the conceptual framework was formed; their practical implementation is proposed.

The paper is based on the provisions of the Constitution of Ukraine (Constitution of Ukraine 1996), current financial and tax legislation, regulations of other branches of law. The authors analyze the practices of applying tax legislation, use scientific and educational literature on financial, tax law, economic theory, branch legal sciences, and scientific achievements of European scientists. During theoretical studies, tax legislation and scientific works of specialists in the field of law were analyzed.

2. Results and Discussion

According to the universal dictionary of the Ukrainian language, a subject means: (a) a person who has the consciousness and will, the ability to pursue purposeful activity directed at a particular subject; (b) a person or group of persons, collective, organization, who are active in any act, process; (c) the person as the carrier of any properties; (d) a person or organization with certain rights and obligations (Kunch 2007). It should be noted that the controversy in legal science has always been the matter of determining the identity or difference of such basic concepts as 'subject of law' and 'subject of legal relations' (Kalyuzhnyi *et al.* 2007). As noted by L. Avramenko, O. Petryshyn, M. Zvik: 'The concepts of subjects of law and subjects of legal relations do not always meet. Legal relations are not the only form of implementation of the rules of law. Minor children, mentally ill people who are subjects of law cannot be subjects of legal relations. A citizen is always a subject of law, but not always a party to legal relations. There are at least two parties involved in the legal relations, although there may be an unlimited number of parties to the relations' (Zwick *et al.* 2011). In turn, M. Perepelytsya argues that the subject of law is a person potentially capable of being a party to legal relations, and the subject of legal relations is a person who is specifically involved in legal relations (Perepelytsya 2001).

Thus, upon analyzing the aforementioned scientific positions of researchers in the field of the theory of state and law, it becomes evident that the general jurisprudence considers that the concept of the party to legal relations is narrower than the concept of the subject of law. Therefore, in this case, when investigating the subjects of tax relations, we shall try to determine the common and different categories such as 'subject of tax law' and 'subject of tax relations'. With that, we shall investigate not all potential possibilities of persons, but their special properties and qualities that determine the possibility of participation in legal relations. Both in general legal science and in financial law and, specifically, in tax law, the issue of the relation between the concepts of the subject of law and the subject of legal relations, like the theory of law, also remains unresolved (Patsurkivsky 1998).In our turn, we shall attempt to form our own approach to understanding the concepts of 'subject of tax law' and 'subject of tax relations' on the basis of the analysis of different scientific approaches, and to understand how exactly these concepts relate: (1) as common (identical), or (2) different. We shall start by analyzing the existing scientific positions.

Thus, M. Kucheryavenko notes that: 'The subject of tax law can be any person whose behavior is governed by the rules of tax law and who may act as a party to tax relations, the bearer of subjective rights and obligations' (Kucheryavenko 2012). In this aspect, M. Kucheryavenko is also supported by O. Orlyuk. The latter, in turn, notes that: 'The subject of tax law fulfils its legal personality by entering into tax relations, and therefore, it is difficult to imagine the subject who acquired the tax rights, but does not enjoy them (of course, without regard to the unlawful behavior of such a subject)' (Orlyuk 2003). Thus, both M. Kucheryavenko and O. Orlyuk are supporters of the position that the subject of law and the subject of legal relations are, from the practical standpoint, homogeneous categories.

According to the definition of the financial and economic dictionary: 'A subject of tax law is any person whose behavior is subject to the rules of tax law and who may be a party to tax relations' (Zagorodnii 2011). In his turn, A. Pylypenko states that: 'A subject of tax law, by entering specific tax relations, acquires new properties, but does not lose the qualities that it possessed prior to entering into them. Consequently, the concept of 'subject of tax law' is broader in scope than the concept of 'subject of tax relations' in the context of the transformation of opportunity into reality, which occurs upon the transition of the subject of tax law to the subject of tax relations. At the same time, the concepts of 'the subject of tax law' and 'the subject of tax relations' are interrelated because, as a rule,

subjects of tax law become subjects of tax relations upon the exercise of their legal rights and obligations' (Pilipenko 2009).Therefore, having considered the two opposing positions of different scientific schools on the correlation between the concepts of 'subject of tax law' and 'subject of tax relations', proceeding from the preliminary analysis of the legal nature, essence and features of tax relations, we come to the conclusion that participants in tax relations are subjects of tax law who are holders of tax rights and obligations and acquire special financial personality (e.g. registration (accounting) of the taxpayer, etc.), whose behavior is governed by tax regulations and who are financially responsible. That is, in general, in our opinion, the categories 'subject of tax law' and 'subject of tax relations' are correlated as the general and the particular.

Having defined the concept of 'subjects of legal relations', it is further necessary to determine who exactly belongs to this category. Furthermore, we shall attempt to classify such subjects on the basis of their characteristics, but first we shall consider the positions of scholars on this matter. In his turn, Ya. Bernazuk divides subjects of tax relations into four groups: (1) state bodies; (2) non-governmental organizations with powers in the field of tax relations; (3) taxpayers, tax agents, and (4) persons contributing to the payment of taxes, fees (mandatory payments), (Bernazuk 2004). In our opinion, the specified division is rather interesting. Apparently one of the aspects that needs clarification is the non-governmental organizations (or their types), which, according to Ya. Bernazuk, may also be subject to tax relations. In this case, the scientist may have been referring to commercial banks as a specialist in banking law. However, in our opinion, it is not advisable to distinguish them into a separate group of subjects of tax relations.

Upon dividing the subjects of tax relations into species, M. Perepelytsya proposes his personal approach by distinguishing: the state; tax authorities; taxpayers; government bodies involved in paying taxes and fees; tax-contributing entities (Perepelytsya 2001). However, V. Sulim, considering M. Perepelitsa's list of subjects of tax relations to be incomplete, proposes to supplement it with such subjects as local self-government bodies, which have the right to establish local taxes and fees, the types and limits of which are clearly defined by the current legislation (Sulim 2004). O. Muzyka-Stefanchuk offers his own distribution of the types of subjects of tax relations and refers to them the following: (1) the state represented by the bodies, which establish the taxes and fees, the procedure and the amounts of their payment; (2) bodies of local self-government (village, town and city councils, including regional councils), which are entitled to establish local taxes and fees within the respective territorial unit in the manner and in the amounts determined by law; (3) tax (fiscal) bodies; (4) taxpayers; (5) public authorities related to the payment of taxes and fees; (6) subjects that contribute to the payment of taxes (Muzyka-Stefanchuk 2009). Thus, after examining the existing scientific approaches to the division of subjects of tax relations into types, we shall attempt to develop our own model of classification of subjects of tax relations, but first we shall determine the specific features of their tax legal personality.

Upon determining the legal personality of a subject of tax relations, we shall apply the general theory of tax law by identifying three components of tax legal personality, such as: (1) tax legal status; (2) tax legal capacity; (3) tax tort capacity (Beh *et al.* 2003). And perhaps, M. Kucheryavenko himself best outlined the essence of these categories in tax law. Thus, under 'tax legal capacity' M. Kucheryavenko means 'the ability to have rights and obligations regarding the payment of taxes, as provided for by provisions of tax law. Tax legal capacity means that the subject of legal relations has some common rights and obligations that are inseparable from it and mean the possibility of having a certain scope of specific rights and obligations stipulated by the tax law rules for participants in the tax relations' (Kucheryavenko 1998). 'Tax legal capacity', according to M. Kucheryavenko, 'is envisaged by the rules of tax law, the capacity to create and exercise rights and obligations through actions. It is aimed at the implementation of actions aimed at the acquisition of rights and obligations, as well as the exercise of rights and obligations' (Kucheryavenko 2012). 'Tax tort capacity' is defined by the scientist as 'the capacity of participants in tax relations to bear the legally established responsibility for non-performance or improper performance of their tax obligations' (Kucheryavenko 2012). Thus, having determined the features that are inherent in the subjects of tax relations, and having examined the structure and specifics of their legal personality, we propose to divide the tax legal entities into three main groups: (1) the state (represented by the authorities that establish and regulate taxation); (2) tax (fiscal) bodies; (3) taxpayers (their representatives, tax agents).We believe that such a division is the most universal for science and allows not to go beyond the boundaries of the object of legal relations. And it is worth noting that a fairly wide scope of scientists, among which, in particular, are professors of the Department of Financial Law of the Educational and Scientific Institute of Law under the University of the State Fiscal Service of Ukraine Yu. Anistratenko, N. Blashchuk, L. Kasianenko, A. Tsymbalyuk, consider the most appropriate to divide the subjects of tax relations precisely into three groups (Kasianenko *et al.*2013).

Further we shall attempt to briefly describe the subjects that form these groups. The subject that forms the first group is the state. Thus, the status of the state in tax relations is closely connected to its constitutional and

legal status. The Constitution of Ukraine proclaims that Ukraine is a unitary sovereign, independent, democratic, social, constitutional state. Public authority in Ukraine is based on the principles of unity, as well as the division of powers between different bodies. Public authorities and local self-government bodies are obliged to act only in accordance with the procedure, within the powers and in the manner established by the Constitution and laws of Ukraine (Constitution of Ukraine, Art. 19) (Constitution of Ukraine 1996). Thus, by protecting its sovereignty, integrity, inviolability and national security, the state establishes and protects a certain rule of law introduced in the interests of the people, and protects the society as a whole from possible violations of such a rule of law. The specific status of the state as a public-law entity suggest a unambiguous position – the state participates in tax relations through the authorities, which have a certain competence, whose task is to carry out the maintenance and redistribution of public goods (Andersen and Lindsnaes 2007).

The second group is formed by tax (fiscal) bodies, which is currently represented by the newly created State Tax Service of Ukraine and State Customs Service of Ukraine. A very interesting point that we discovered while investigating the subject matter is that at the current legislative level, there is no definition of the term 'tax authorities' at all. It should be noted that, of course, the progressive development of tax legislation has many positive aspects, but in comparison with the old legislation, namely the Law of Ukraine 'On the Tax System', the Law of Ukraine 'On the Procedure for Repayment of Taxpayers' Obligations to Budgets and State Trust Funds', the current Tax Code of Ukraine in Article 41 provides only the definition of 'controlling bodies', referring only to the State Fiscal Service authorities and customs services authorities (Tax Code of Ukraine, Article 41) (Tax Code of Ukraine 2010).

In turn, we propose to supplement the subparagraph 14.1.891 of paragraph 1 of Art. 14 of the Tax Code of Ukraine with the following wording: 'The controlling body is a state body authorized to control the timeliness, reliability, completeness of accrual and payment of taxes and fees'. At the same time, to ensure the equalization of statutory regulation, we propose to expand the content of paragraph 41.1 of Article 41 of the Tax Code of Ukraine regarding the determination of the list of control bodies which currently are represented solely by state tax authorities and customs authorities. We propose that the controlling authorities, in addition to tax and customs authorities, also include bodies that oversee the unified payment for compulsory state social insurance, which, in our opinion, should be included in the list of national taxes and fees, since the unified contribution, by its legal nature, constitutes a compulsory payment and falls within the definition of 'fee (payment, contribution)', in the meaning of paragraph 6.2 of Article 6 of the Tax Code of Ukraine. Thus, for instance, in many states, the procedure for paying contributions to state extrabudgetary funds (social tax) is governed by tax laws (for example, Article 55 of the Tax Code of Kazakhstan), and not by a separate law (in the case of our state, the Law on Collection and Accounting a Unified Contribution to Compulsory State Insurance), which gives rise to a series of legal conflicts and contradictions (Tax Code of Kazakhstan, Art. 55) (Tax Code of the Republic 2008).

Therefore, in consideration of the foregoing, we propose to supplement the list of control bodies, which is defined in Article 41 of the Tax Code of Ukraine, with subparagraph 41.1.3. with the following wording: 'The Pension Fund and its territorial authorities, bodies of compulsory state social insurance funds – regarding the Unified Contribution to Compulsory State Social Insurance'. It should be noted that, in addition to the term 'controlling authority', the legislator, in subparagraph 14.1.137 of paragraph 14.1 of Article 14 of the Tax Code of Ukraine, uses the term 'collecting bodies', which means 'the state body, authorized to take measures to ensure the repayment of tax debt within the powers established by the Code and other laws of Ukraine' (Tax Code of Ukraine, subparagraph 14.1.137 of paragraph 14.1 of Article 14) (Tax Code of Ukraine 2010). Thus, according to the provisions of paragraph 41.5 of Article 41 of the Tax Code of Ukraine, such bodies, in accordance with the law, include bodies of the state fiscal service, which are authorized to take measures to ensure the repayment of tax debt within their jurisdiction, as well as state enforcement officers within the limits of their jurisdiction (Tax Code of Ukraine, paragraph 41.5 of Article 41) (Tax Code of Ukraine 2010). But the problem in this aspect, in our opinion, is that state enforcement officers are not public authorities, but merely officials (officers) of the relevant bodies, and therefore it appears expedient to replace the phrase 'state enforcement officers' with the phrase 'state enforcement service' in paragraph 41.5 of Article 41 of the Tax Code of Ukraine.

And finally, we shall examine the third group of subjects of tax relations – these are taxpayers (their representatives, tax agents). It should be noted that the exhaustive list of taxpayers is provided by the legislator in Article 15 of the Tax Code of Ukraine. With that, the analysis of the specified list does not, at first glimpse, indicate that there are objections to the fact that these persons indeed constitute subjects of tax relations. Thus, according to paragraph 15.1 of Article 15 of the Tax Code of Ukraine, taxpayers are recognized as individuals (residents and non-residents of Ukraine), legal entities (residents and non-residents of Ukraine) and their separate subdivisions, which have, receive (transfer) objects of taxation or conduct activities (transactions) that are subject to taxation in

accordance with the Tax Code of Ukraine or tax laws, and which are subject to the obligation to pay taxes and fees in accordance with the said Code (Tax Code of Ukraine, paragraph 15.1 of Article 41) (Tax Code of Ukraine 2010).

That is, in comparison with the concept of 'controlling bodies', the Tax Code of Ukraine, nevertheless, substantially elaborates the concept of the taxpayer, with the emphasis on such features of the latter as: (1) the presence, receipt (transfer) of taxable objects; (2) carrying out activities (transactions) that are subject to taxation. But even so, the provisions of Article 15 of the Tax Code of Ukraine, in our opinion, still require some clarification.

Here is an example. In accordance with paragraph 6.2 of Article 6 of the Tax Code of Ukraine, in the event that the taxpayer does not have a taxable object and does not perform transactions that are subject to taxation, and receives a special benefit as a result of a state body committing a legally significant action in their favor, such payer shall be obliged to pay the fee (payment, contribution) that directly follows from the definition of the concept of the fee (Tax Code of Ukraine, paragraph 6.2 of Article 6) (Tax Code of Ukraine 2010). In view of this, it appears appropriate, in our opinion, to supplement paragraph 15.1 of Article 15 of the Tax Code of Ukraine with the following wording: after the words 'in accordance with the Code or tax laws' – with the words 'or receive special benefits, including as a result of state bodies, local self-government bodies, other authorized bodies and persons of legally significant actions committing legally significant actions to their benefit'. In addition, it is also worth paying attention to the fact that, in the understanding of the provisions of Article 3 of the Tax Code of Ukraine, taxpayers are persons who have objects of taxation or carry out activities that are subject to taxation in accordance with this Code or tax laws, and who are charged with paying taxes in accordance with this Code.However, in this case, the legislator did not consider that the object of taxation may be determined not only by the Tax Code of Ukraine and other tax laws, but also by the Customs Code and other laws on customs. The same applies to the obligation to pay import or export duties, provided not only by the Tax Code of Ukraine, but also by the laws on customs. In such case, we propose to replace the words 'in accordance with the Code or tax laws' and the words 'in accordance with the Code' in paragraph 15.1 of Article 15 of the Tax Code of Ukraine, with a unified phrase 'in accordance with tax legislation'. Such amendments to the legislation, on the one hand, will facilitate a more precise regulation of tax relations and will protect their subjects (in this case, taxpayers), since they will clearly outline the scope of their rights and obligations (Chaika 2018).

And finally, we shall attempt to determine the specifics of financial and legal status in the tax relationship of such a subject as a tax agent, which, in accordance with tax legislation, is in practice identified with the taxpayer. In accordance with paragraph 18.1 of Article 18 of the Tax Code of Ukraine, a tax agent is a person who is obliged by this Code to calculate, withhold from income accrued (paid, provided) to the payer and transfer taxes to the appropriate budget on behalf of and at the expense of the taxpayer (Tax Code of Ukraine, paragraph 18.1 of Article 18) (Tax Code of Ukraine 2010). According to I. Pasichna, 'the main difference that distinguishes tax agents from taxpayers is that they are obliged to pay taxes on the income of payers and on behalf of these payers' (Pasichna 2015).Both taxpayers and their tax agents separately participate in tax relations. According to the data of the Unified State Register of Judgments, in Ukraine there are frequent cases of financial liability of the taxpayer for failure to perform actions, which their tax agent should have done (for example, administrative case No. П/811/1717/16) (Unified register 2018). Such phenomena directly testify to the violation of the principle of justice, which is not only the foundation of taxation, but also the basic principle on which social relations should be based (Young 1994). That is, if the relations involve tax agents, then they perform the function of representing taxpayers: they settle mandatory payments on behalf of the payers and at their expense.

In our opinion, the approach of classifying tax agents as subjects that contribute to the payment of taxes is erroneous. In fact, tax agents do not contribute to the payment of taxes and fees but pay them themselves. Furthermore, at the legislative level, in accordance with the requirements of paragraph 18.2 of Article 18 of the Tax Code of Ukraine, tax agents are equated with payers of taxes and fees, where the latter are responsible on parity with taxpayers (Article 47 of the Tax Code of Ukraine) and relate to tax payers (Articles 47, 162 of the Tax Code of Ukraine) (Tax Code of Ukraine 2010). The problematic aspect in this case, in our opinion, is that Article 18 of the Tax Code of Ukraine does not specify which person: individual or legal entity, etc. may act as a tax agent. In general, the analysis of Articles 14, 241, 268 of the Tax Code of Ukraine indicates that tax agents include: legal entities (their affiliations, branches, other separate divisions), natural persons-entrepreneurs and self-employed persons. In general, tax agents are defined as subjects of tax relations obliged to withhold taxes and fees in favor of taxpayers to budgets and trust funds (Chernadchuk 2008).

Conclusions

In view of the foregoing, we propose, in general, to lay out Article 11-1 of the Tax Code of Ukraine, namely, its subparagraph 11-1.1 under the general title 'Participants of the relations regulated by the tax legislation of Ukraine':

- 11-1.1.1. individuals, legal entities and their separate subdivisions recognized by this Code as payers of taxes and fees, their representatives;
- 11-1.1.2. public authorities recognized by this Code as controlling bodies and enforcement bodies;
- 11-1.1.3. persons recognized by this Code as tax agents.

Therefore, as a result of the research, it is worth noting that the subjects of tax relations currently constitute a rather complex element of the framework of categories and concepts of tax law of Ukraine. As we have established and provided practical examples, the consolidation of the list of subjects of tax relations by Article 15 of the Tax Code of Ukraine is incomplete and inconsistent. The proposed division of subjects of tax relations, predominantly, accumulates their legal personality at different levels of securing and exercising rights and obligations, that is, ensuring the content of such legal relationships.

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