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ON THE QUESTION OF THE DETERMINATION OF THE PLACE OF TAX AUDIT IN THE MECHANISM OF MEASURES OF STATE COERCION IN THE TAX LAW

Offenses in the field of tax law are a barrier to strengthening of the tax system and economic development of the state. There is a direct link between the number of violations of tax laws and debts of taxpayers to the budget. Fair tax burden takes into account the public interest of the state and satisfies private interests of taxpayers.

Condition to ensure a fair tax burden is a sufficient level of financial discipline and the rule of law in the field of taxation. This tool is a measure of state coercion and control.

The author of this article shows the institutional nature of the measures of state coercion and control, their communication and interaction in the process of achieving the rule of law and fiscal discipline in tax relations.

The author of the article analyzes several scientific views of lawyers and financiers regarding the issue of interaction of methods of tax control and types of state coercion in the tax law. The au-

thor took the comparison of the specific features of these two mechanisms as a basis in certain types of tax audits. By analyzing the tax legislation, some types of tax audits, which are associated with the use of state coercion by the tax authorities, were identified.

In this article, the author shows right position on the place of tax audits in the mechanism of state coercion in the tax law. It is determined by right autonomy (independence), and the interaction of these complex mechanisms of state coercion and tax control in relation to the subjects of tax relations.

Results of studies that we have seen in the article can be used to improve the structure of the institutions of "tax control", "debt and liabilities of the taxpayer", "fiscal responsibility", etc.

The author has assumed that there is evidence of state coercion in certain types of tax audit. They can be attributed to the form of prevention of tax offenses.

