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DEFINITION AND CLASSIFICATION OF BUSINESS TAX LEGAL RELATIONS

The article provided definitions of "subject of tax law" and "legal entity tax" discussed their relationship. The author states that these concepts are interdependent and correlated both general and partial. It is defined circle of persons among whom there is tax relationship based on the study of different approaches to classification of business tax law.

Definition of the subject composition tax law has not only theoretical but also practical importance, since it allows selecting the range of persons falling within the scope of the tax laws. Subjects tax law should have the properties subject of the tax law, as it indicates that the potential to be a participant relationships. Therefore, it is important to deal with the classification and types of relevant entities and relations between the concepts of "subject of tax law" and "legal tax entity".

It is separated the entity and entity relationships in the theory of law. In tax law may allocate business tax law subjects (participants) tax law and taxpayer.

Taking into account above position we consider it appropriate to allocate these tax legal entities: 1) the regulatory authorities; 2) the taxpayer; 3) persons who contribute to the realization of the rights and responsibilities of taxpayers. Accordingly, the regulatory authorities will belong to public entities tax law and tax payers and those who promote the rights and duties of taxpayers — to private entities tax law. Control authorities and taxpayers are the main actors, and those that promote the rights and duties of taxpayers — optional.

It is possible to find different classifications of business tax law based on a particular criterion: the power and obligation to the subjects; basic and optional; private and public. However, the appropriate classification is conditional, so better to highlight the range of entities that are (could take) involved in the tax legal. The entities are tax legal regulatory authorities, taxpayers, those who promote the rights and responsibilities of taxpayers.