

TRIBUNE OF YOUNG SCIENTIST

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**TAX LIEN AS THE ENSURING MEASURES
OF TAX OBLIGATION EXECUTION**

The article investigates the legal nature of administrative enforcement and its place in tax law. It is shown that based on the fact that the administrative enforcement in tax law is not an independent form of state law enforcement, but an integral part of the administrative enforcement in public law of Ukraine, and taking into account that the administrative enforcement is the kind of state law enforcement, which is to be applied by the competent state bodies (public officers) for the purpose to prevent and suppress administrative misconduct, as well as to ensure the involvement of the offender to administrative liability, it can be concluded that enforcement is to be realized through certain ways: firstly, through the institution of legal liability, and secondly, through warning and suppressing measures, and according

to some scientific positions, through restorative measures.

The author also emphasizes that coercive nature of collection of taxes and duties determines the basis for interaction between participants of tax legal relations in order to provide incomes to the budget. The analysis of the legal acts and scientific literature determining tax lien has been conducted. The attention is also drawn up to the fact, that ensuring measures of tax obligation execution, including tax lien, are designed to encourage taxpayers to the diligent performance of tax legislation requirements.

The complex essence of the category of tax lien as one of the ensuring measures of tax obligation execution is discovered, and the peculiarities of the procedure of tax lien as well as its distinguishing features are determined.