

**M. Kikalishvili,**

Candidate of Law Sciences,  
Associate Professor at the Department of Criminal Law,  
Taras Shevchenko National University of Kyiv

**N. Ulianova,**

Student,  
Law Faculty,  
Taras Shevchenko National University of Kyiv

## **SYSTEM OF TAXATION AS A SUBJECT MATTER OF CRIMINAL PROTECTION WITHIN ARTICLE 212 OF CRIMINAL CODE OF UKRAINE**

The article deals with the analysis of system of taxation characteristics as a subject matter of criminal protection within Article 212 of Criminal Code of Ukraine. It examines the correlation of the following notions “the system of taxation” and “fiscal system.” It also defines the system of taxation of Ukraine as a range of such interconnected components which are stipulated in current legal system: taxes and levies; the way they are defined, their abolition and payment to budgets; rights and liabilities of participants of tax relations; the procedure for exercising of tax control and the way of holding liable for violation of tax legislation requirements.

The article points out that tax legislation is supposed to be clear, stable and understandable for tax payers. Criminal responsibility for taxes and levies evasion

(mandatory payments) in accordance with Article 212 of Criminal Code first of all performs a warning function for participants of tax relations and this way it protects the system of taxation and stimulates law-abiding behavior of tax-payers. In case of committing tax crime, the protective mission of the criminal law lies in conducting criminal classification of the committed crime based on the provisions of it as well as applying legal actions towards those found responsible.

The article also emphasizes that the most outrageous misdeeds within the system of taxation are supposed to be stipulated in Criminal Code of Ukraine as offences and lead to criminal responsibility. In connection with aforementioned facts designing precise and flawless provisions of Criminal Code of Ukraine is a key element in criminal protection.