

*Aksiukov S.M.,
Degree-seeking applicant,
Department of administrative law and proceeding,
National Academy of Internal Affairs*

PLACE OF THE AUTHORIZED CENTRAL ORGAN OF EXECUTIVE POWER OF REVENUE AND DUTIES IN SYSTEM OF PUBLIC ADMINISTRATION

An author examines the issues of the day of public administration in the field of revenue and duties in the article. The features of legal status of the authorized central organ of executive power on revenue and duties, also his place in the system of public administration are examined. On results research the possible ways of improvement of the legal adjusting of legal status of this organ are offered. Reorganization of the authorized central organ of executive power of revenue and duties in a ministry resulted in a volume for this organ began to occupy some other place in the system of public administration and its legal status changed. In obedience to legislation, a ministry is the central organ of executive power which

provides forming and realizing a public policy in one or a few spheres indicated by the President of Ukraine. Any ministry, as on the constituent of the system of organs of executive power has a lot of tasks implementation of which is not inherent for legal status of government services. Thus, the central organ of executive power is authorized in revenue and duties are the Ministry of revenue and duties of Ukraine will not only administer taxes and custom payments. It also will be possibility to form the policy of the state in the proper sphere. Such situation causes some remarks, because the Ministry of revenue and duties of Ukraine can get possibility to create a fiscal pressure, in separate industries.