

*Sydoruk R.A.,
Ph.D. student,
Department of administrative and financial law,
National University «Odesa Law Academy»*

THE CONCEPT AND FEATURES OF TAX LEGAL RELATIONSHIP

Category tax legal relationship is the key to teaching tax law as part of the financial and legal science. The dynamic development of tax law generates a need for a detailed analysis of the legal nature of tax legal relationship as a special type of public relationship.

In legal theory the legal relationship are central. In the relationship is the implementation of the law and observed the value of law as a basic social regulator. Most scientists agree with the definition of relationships that it is social relations regulated by the law, whose members are endowed with appropriate subjective rights and duties.

With regard to the definition of financial relationships that include tax legal relationship, we can define the financial relationship as economic and legal public relationship, regulated by rules of finance that are authoritative and property in nature and express the public interest. The most common is the view according to which in the literature are the following features of financial relationships: they arise from the financial activities of the state, have a material nature, one of the subjects is always a State, characterized by the nature of public.

Regarding the definition of tax legal

relationships in literature there are different approaches. This issue remains one of the most disputed. Taking into account the above-mentioned interpretation of tax legal relationships, we can define them as follows: tax legal is a powerfully-proprietary social relation regulated by rules of tax law, provisions which are expressed in categorical form, and members of these relationships have counterparts of rights and duties relating to taxes and protected by force of state coercion.

Tax legal relationship has the common features of relationships and specific features of financial relationships, and individual characteristics:

- they occur in a specific area of financial activity;
- tax legal relations regulated by rules of tax law, which is reflected in the norms of tax legislation;
- provisions of tax law expressed in categorical form;
- tax legal relationship is imperiously-property, so they are organically combined aspect of authoritativeness and character of the property.

With the development of economic, political, tax legal relationship are changing, so it is the question of the proper settlement of the relevant relationships.