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THEORETICAL ASPECTS OF DEFINITION OF ADMINISTRATION OF VALUE ADDED TAX

The article is devoted to the theoretical aspects of the concept of the value added tax administration. It emphasizes the importance of understanding the essence of the process of administration of the value added tax for ensuring the successful implementation of the tax reform. The author defines the notion of administration, analyzes theoretical research on the definition of the concept of tax administration. Special emphasis is laid on legislative regulation of the process of tax administration in accordance with the norms of the Tax Code of Ukraine, as well as the mechanisms of the value added tax administration provided for by the law. Some drawbacks of legislative provision of value added tax administration are demonstrated. Also, a definition of the concept of the value added tax administration is proposed.

The process of administration of val-

ue added tax is one of the most difficult compared to other taxes and fees. For a proper understanding of the nature of this process must first give a clear definition of its concepts. From the analysis which is made we can define the notion of administering value added tax – is settled law activities of tax law relating to the implementation of complex administrative, organizational, executive and control measures for taxpayer registration for value added tax accounting of to determine the tax liability and the tax credit, the definition of the tax base and property tax, tax calculation, filing of tax returns, payment of taxes, the implementation of budgetary compensation, tax control and the use of incentives provided by the law to pay value added tax cost and implementation of other legal measures to ensure fulfillment of the tax obligation.