

## RESPONSIBILITY FOR COMMITTING CRIMES IN THE FIELD OF TAXATION

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Taxes are an important part of the state's activities. Without it, it is impossible to imagine the very management system of the country. Each person must sponsor the functioning of the state through this mandatory payment. However, many people do not want to incur additional expenses and try to avoid them. This necessitates the existence of the institution of tax offenses and responsibility for them.

So, a tax offense is understood as an unlawful culpable act (inaction) of a delinquent person, expressed in non-fulfillment or improper fulfillment of tax obligations, for which responsibility is established in the form of the application of state coercion measures [2].

A tax offense has the following features:

1. The offense may manifest itself in action (concealment of any income and other objects of taxation) or inaction (failure to submit an income declaration).

2. Tax offenses are illegal behavior that does not comply with the law, i.e. the norms of law. Violations of moral, religious or other norms are not offenses.

3. The person committing the act must be aware of its illegality and be responsible for it [3].

4. The act must be guilty (intentionally or negligently).

5. Any tax offense is harmful to society and the interests of the state. If there is no harm in the acts, it cannot be considered an offense.

6. An act is an offense if a specific measure of state influence is provided for its commission. If the legislation does not prescribe a sanction for an action (inaction), such an action is not illegal.

Any offense must have its own composition, which must consist of 4 elements: the objective side of the offense, the object of the offense, the subjective side of the offense, the subject of the offense. If one of these elements is missing, the act is not a tax offense [3].

It is also advisable to divide all offenses against the taxation procedure into four groups, which have an independent character for action/inaction in each group:

1. Article 14.1 of the Administrative Code – liability for violation of registration obligations

2. Article 14.2 of the Administrative Code, Article 14.3 of the Administrative Code, Article 14.6 of the Administrative Code – liability for violation of the rules

for keeping records of income, providing information that is necessary for the execution and payment of taxes

3. Article 14.4 of the Administrative Code, Article 14.5 of the Administrative Code – liability for non-fulfillment or improper fulfillment of obligations to pay tax payments

4. Article 14.7 of the Administrative Code, Article 14.8 of the Administrative Code, Article 14.9 of the Administrative Code – liability for unlawful acts not directly related to the collection of tax payments, but which contribute to their correct calculation and payment [1]

The collection of a tax, fee (duty) is understood as the enforcement of a tax obligation, which is carried out through the collection of property and funds of a subject, if such a subject has not fulfilled or has not fully fulfilled its obligation to pay taxes, fees (duties), penalties.

It is necessary to highlight enforcement measures:

1. undisputed collection from accounts
2. for cash
3. at the expense of debtors
4. at the expense of the property of the legal entity
5. at the expense of the property of an individual

Tax offenses occupy a special place among all administrative offenses. The Administrative Code prescribes in sufficient detail all cases of undesirable behavior of subjects for the state, as well as sanctions measures for them. Nevertheless, it should be noted that tax legislation is obliged to be in constant development and improvement in order to respond in a timely manner to changing market needs. It is important to note that the state has a wide range of tools to force the subject to fulfill its obligations.

## Літэратура

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