

SUMMARIES

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THE PROBLEMS OF LEGAL ACTION AS A TYPE OF LEGAL WORK IN THE BODIES OF STATE TAX SERVICE OF UKRAINE

In the context of harmonization of the domestic legislation to the conditions of the EU countries significant role to play legal work, in particular in the bodies of state tax service of Ukraine.

Legal work is a specialized activity of persons who have the legal knowledge and organizational powers, organizes the implementation of laws and thereby ensures a level of legality in the activities of the entity. So, in the implementation of the legal work can be divided into two components: institutional and legal.

However, the legal work of the tax authorities cannot be reduced only to the activities of the subdivisions of the legal service. Largely elements of the legal work are present in the activities of the heads of the tax authorities, other officials, functional units, apply tax legislation.

The objective conditions development of Ukrainian society require the development of a legal activity in the sphere of tax administration in the following areas: improving the performance of the functional and organizational model of legal work of the tax authorities; identification of legal gaps and problems of practical application regulations; improvement of information and technical and analytical support for the legal work of all functional and structural subdivisions of the tax service.