

FEATURES AND CONTENT OF TAX LEGAL RELATIONS IN THE CONDITIONS DIGITALIZATION

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Abstract: The widespread digitalization of tax legal relations significantly affects the content and features of the relevant legal relations. This statement is true for the entire variety of types of tax legal relations. The structure of a tax legal relationship consists of such elements as subjects, objects, as well as the content of the corresponding legal relationship. The content of a tax legal relationship includes a set of subjective rights and legal obligations of participants in the relevant legal relationship.

Key words: tax legal relations, tax obligations, fee, and calculation, taxpayer, and payment (transfer), and tax law.

I. Introduction

The content of a legal relationship was considered within the framework of a monistic approach (a legal relationship presupposes a single content: subjective rights and obligations of the parties, the behavior of participants, interaction in accordance with rights and obligations), as well as within the framework of a pluralistic approach, according to which several types of content of a legal relationship are distinguished.

S.S. Alekseev adhered to a compromise approach, which involves the study of the material and legal components in the content of legal relations as parties to a single content. A.V. Krasnyukov, agreeing with this position, notes that the legal content of a legal relationship is largely predetermined by its actual content. Within the framework of this study, the author agrees with the corresponding compromise approach to the content of the tax legal relationship.

II. Main part

Tax liability or the obligation of the subject of a tax legal relationship in a general theoretical sense is a measure of the proper behavior of the subject of a tax legal relationship provided for by tax law. Tax liability does not exist in itself, being a component of the legal content of any legal relationship.

The theoretical development and process of development of the concept of tax obligation is associated with a gradual complication of its content.

Tax liability in the theory of tax law is considered from the perspective of narrow and broad approaches. The narrow approach limits the concept of tax obligation to individual obligations of taxpayers (for example, the obligation to pay tax, the obligation to pay tax (fee), the obligation to pay taxes and other obligations directly related to the payment of taxes (recording, calculation, etc.)). A broad approach involves including in the category of tax liability the entire complex of measures of proper behavior of the taxpayer, the entire system of taxpayer responsibilities related to the payment of taxes.

Tax liability as a collective category of tax law, with the help of legal norms, is transformed into specific actions related to tax registration, identification and maintenance of records of taxable objects, tax calculation, preparation and submission of tax reports to the tax authorities, payment (transfer) of funds to the budget, and others.

M.V. Karaseva points to the complex nature of the tax legal relationship (tax obligation), which presupposes the existence of a primary (key) obligation to pay tax and, accordingly, the right to demand appropriate payment.

The key obligation within the framework of tax legal relations presupposes the existence of many derivative responsibilities aimed at implementing the main financial legal relationship, which include: tax calculation; provision of information on rights in relation to certain types of property, provision of documents confirming the right to tax deductions, and others.

The category of tax obligations is very heterogeneous, which is due to the multiple natures of tax legal relations. Thus, the key tax obligation is the obligation to pay tax, which has a constitutional and legal basis.

At the same time, tax obligations exist within the framework of many tax legal relations: tax obligations arising within the framework of tax control, appealing actions (inactions) of tax authorities; collection of taxes, information exchange of subjects of tax legal relations and other legal relations.

In the scientific literature, tax obligations are divided into protective (abstaining from certain actions); guaranteeing (implying positive actions), protective (subjecting to coercive measures) responsibilities; basic (formation of the tax base, calculation and payment of taxes) and optional (supporting control over the implementation of basic duties) responsibilities; general (generic), specific and personalized responsibilities. The division into basic and optional (derivative) also applies to the responsibilities of tax authorities.

The grounds for the emergence of tax obligations are also very heterogeneous: the basis for the obligation to pay tax is such a legal fact as the object of taxation (receipt of income, acquisition of taxable property, and so on); for the obligation to submit information (documents) to the tax authority - the corresponding legal requirement of the tax authority; for the duty of a higher tax authority to consider a taxpayer's complaint - filing a corresponding complaint within the prescribed period by an authorized representative of the taxpayer, and so on.

Tax law (in the subjective sense) or the right of the subject of a tax legal relationship is a measure of free, permitted behavior belonging to the subject of a tax legal relationship, established by tax law and ensured by the state.

In the theory of tax law, there are four elements of subjective tax law: the power to perform an action (inaction); the right to demand from other persons not to interfere with actions (inactions); the right to self-defense; rights to benefits and social consequences of one's actions (inaction).

A.V. Krasnyukov distinguishes three powers: to take active actions; requirements for active (passive) behavior; to protect the violated right by applying measures of state coercion. This statement is consistent with general theoretical legal approaches.

The key right within the framework of tax legal relations is the law of the Russian Federation, a subject of the Russian Federation, a municipal entity represented by the authorized body for ensuring the relevant fiscal interest, corresponding to the taxpayer's obligations to pay tax.

III. Conclusion

The public right to demand payment of taxes and collect them is the sovereign right of a public legal entity due to the impossibility of attributing this right to any other subject.

At the same time, the tax authority, as a direct participant in the tax legal relationship and a kind of universal representative of a specific public legal entity, does not have the right to refuse to exercise its rights, which even led to the formation in the scientific literature of a position on the need to call such rights rights-responsibilities.

Thus, S.S. Tropkaya classifies rights according to their belonging to certain areas: the sphere of fulfillment of the obligation to pay tax, the sphere of tax control, the sphere of proceedings for bringing to tax liability, the sphere of challenging acts and actions (inactions).

Considering the diversity of tax legal relations, their content, including subjective rights and legal obligations, varies significantly depending on the type of specific tax legal relationship.

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