

UDC 347.73(043.2)

**Ustynova I.**, PhD in Law, Associate Professor,  
**Hirii O.**, applicant for higher education  
of the first (bachelor's) level,  
National Aviation University, Kyiv, Ukraine

**TAX NOTIFICATION - DECISIONS MADE  
AS A RESULT OF THE INSPECTION BY CONTROLLING BODE  
AND PROCEDURE FOR THEIR APPEAL**

Nowadays, topics that are in any way related to the maintenance of documentation and forms of filling out forms, does not lose its relevance, because every year we see changes in the rules of their writing and submission,

and sometimes appeals.

The purpose of this study is to explain the term of the tax notice - the decision, the structure of its audit and the procedure and procedure for appealing.

First of all, the tax notice of the decision is a written notice and as prescribed in the Tax Code of Ukraine, the taxpayer receives a tax notice - the decision provided that the amount of the taxpayer's monetary liability under tax or other legislation, control over which is entrusted to controlling bodies, is calculated by the controlling body or if based on the results of the inspection by the controlling body the fact is established: discrepancies in the amount of budget reimbursement of the amount stated in the tax return; overestimation of the amount of the declared negative value of the object of income tax or the negative value of the amount of value added tax calculated by the taxpayer understatement or overstatement of the amount of tax liabilities stated in the tax return, or the amount of tax credit declared in the tax return for value added tax, except when the specified understatement or overstatement is taken into account when making other tax notices-decisions based on the results of the audit [1].

The procedure for taxpayers to appeal the tax notice - the decision to determine the amount of monetary liability by the supervisory authorities is determined by Art. 56 of the Tax Code of Ukraine, which states that decisions taken by the supervisory authority may be appealed in administrative or judicial proceedings.

If the taxpayer considers that the controlling body has incorrectly determined the amount of the monetary obligation or has made any other decision that contradicts the law or goes beyond the powers of the controlling body established by the TCU or other laws of Ukraine, he has the right to apply to the controlling body higher level with a complaint about the review of this decision.

The complaint shall be submitted to the higher-level controlling body in writing within 10 calendar days following the day of receipt by the taxpayer of the tax notice-decision or other decision of the appealed controlling body.

During the administrative appeal procedure, the burden of proving that any charge made by the supervisory authority in the cases specified by the TCU, or any other decision of the supervisory authority is valid, rests with the supervisory authority.

At the same time as filing a complaint with a higher-level supervisory authority, the taxpayer is obliged to notify the supervisory authority in writing, which determined the amount of the monetary obligation or made another decision, about the appeal of his tax notice-decision. The controlling body decides on full or partial dissatisfaction of the taxpayer's complaint, such taxpayer has the right to apply within 10 calendar days following the day of

receipt of the decision on the results of the complaint.

The controlling body that considers the taxpayer's complaint is obliged to make a reasoned decision and send it within 20 calendar days following the day of receipt of the complaint to the taxpayer's address by mail with notice of service or provide it with a receipt (paragraph 56.8 of Article 56 TCU).

The head (or his deputy) of the relevant supervisory authority may decide to extend the period of consideration of the taxpayer's complaint for more than 20 days, as defined in paragraph 56.8 of Art. 56 of the TCU, but not more than 60 calendar days, and notify the taxpayer in writing before the expiration of the term.

If a reasoned decision on the taxpayer's complaint is not sent to the taxpayer within 20 days or within the period extended by the decision of the head of the supervisory authority (or his deputy), such complaint is considered fully satisfied in favor of the taxpayer from the day following the last day.

The complaint is also considered fully satisfied in favor of the taxpayer, if the decision of the head of the supervisory authority (or his deputy) to extend the terms of its consideration was not sent to the taxpayer before the end of the 20-day period. The decision of the central executive body, which ensures the formation and implementation of state tax and customs policy, adopted upon consideration of the taxpayer's complaint, is final and not subject to further administrative appeal, but may be appealed in court (paragraph 56.10 of Article 56 TCU) [2].

By the way, as previously mentioned that every year there are changes and innovations in Ukrainian legislation, and 2021 already has a number of changes in filing a tax notice decision, from 01.01.2021 in connection with the reform of the institution of taxpayer liability there is a new form of tax notice -decision.

Thus, the tax notice-decision was supplemented with a mandatory element - a motivational part, in which the controlling body will not only substantiate its position, but also refute the arguments of the taxpayer.

According to this source, this innovation is aimed at protecting taxpayers, to limit abuses of their powers of controllers during the inspection, and to simplify the procedure of judicial appeal [3]. Based on this, we can conclude on this topic that this topic does not lose its relevance, as the problems related to taxes are quite common and require constant regulation and control by the state, it can also be noted that there are processes to improve the system to simplify the process. both for citizens and for the relevant authorities.

#### *Literature*

1. Податковий кодекс України: Закон України від 01.01.2021 № 2755-VI. *Відомості Верховної Ради України*. 2011. № 13-14, № 15-16, № 17. Ст. 112.

2. Порядок оскарження платниками податків податкового повідомлення – рішення. URL: <http://kyiv.sfs.gov.ua/okremi-storinki/arhiv1/print-256426.html>

3. Нова форма податкового повідомлення-рішення з 01.01.2021. URL:  
<https://www.golovbukh.ua/news/24558-nova-forma-podatkovogo-povdomlennya-rshennya-z-01012021-u-chomu-sut-zmn>