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DISPUTABLE DETAIL OF STANDARD FORMS OF DECLARATIONS ON LOCAL FEES

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Abstract. The article examines the expediency and legal grounds for reflecting information on tax benefits in standard forms of declarations on local fees. It was noted that experts and consultants on accounting and taxation, practicing accountants, are mostly guided by the recommendations developed by the State Tax Service of Ukraine when filling in the annexes to the above documents.

It was emphasized that the Tax Code of Ukraine does not provide for any exemption of local taxpayers from the obligation to calculate and transfer the tax liability to the budget, or reduction of the amount of the mandatory tax payment. The local self-government bodies do not have the legal authority to independently establish benefits for vehicle parking fee and tourist fee. It was concluded that there are no legal grounds for reflecting information regarding tax benefits in local tax declarations.

It was proposed to exclude the detail 'Tax benefit' from the standard form of annexes to local tax declarations.

Keywords: local fees, tax declaration, tax reporting, tax benefit, taxpayer, document detail, reporting form.

The form of the annex to the local tax declaration contains the controversial detail "Tax benefit". As specified in the recommendations on completing the said reporting prepared and published by the State Tax Service of Ukraine, The tax benefit on the fee may be granted by decision of the local self-government body, and the taxpayer who uses such benefit is obliged to provide the information about it in the relevant columns of the table of the annex to the tax declaration

It was noted that the grounds for granting tax benefits and the procedure for their application are determined exclusively by the Tax Code of Ukraine.

The local self-government bodies, when deciding on the introduction of local taxes into the local tax system, are obliged to comply with the criteria established by Articles 268 "Tourist tax" and 268¹ "Tax for vehicle parking spaces" of this Code. The current procedures for collecting local fees do not contain the regulations on tax benefits. Therefore, there are no legal grounds for local self-government bodies to establish tax benefits on local

fees.

It was substantiated that while completing the details of the annex to the declaration of the fee for vehicle parking spaces, which is entitled 'Area of the object of taxation (sq. m.)', it is necessary to indicate the area of the land plot allocated for parking, minus the area intended for parking of persons with disabilities and those who transport them.

It was noted that the expenses of the operator caused by the free provision of services to persons with disabilities and those persons who accompany them are fully compensated by the contributions of other users of such services. Therefore, the calculation of the tax liability for the fee for vehicle parking spaces should be made taking into account the total area of the object where parking services are provided.

It was emphasised that ignorance or misinterpretation of the procedure for collecting local fees, the official concept of 'tax privilege', and the current procedure for establishing tax benefits leads to the decrease of relevant tax revenues to the local budget.

It was proposed to remove the detail 'Tax benefit' from the standard form of the annex to the tax declarations on local fees due to the lack of information to complete it.

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