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## PRINCIPLES OF TAX LEGISLATION AND ORGANIZATION OF TAX CONTROL IN UKRAINE

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**ABSTRACT.** The purpose of the article is to study and generalize the composition and essence of the principles of tax legislation and organization of tax control in Ukraine.

It is emphasized that the main normative act that determines the principles of tax legislation is the Tax Code of Ukraine, and any provisions can be changed only by amending it. The essence of the principles on which the tax legislation is based is grouped and presented, in particular: generality of taxation; equality of all taxpayers before the law; prevention of any manifestations of tax discrimination; the inevitability of liability under the law; presumption of legality of taxpayer's decisions; fiscal sufficiency; social justice; cost-effectiveness of taxation; tax neutrality; stability; uniformity and convenience of payment; a single approach to setting taxes and fees.

The economic content, necessity and ways of tax control in Ukraine are considered. It is generalized that the controlling bodies in the part of tax control are tax and customs bodies, the central body of executive power, which implements the state tax and customs policy, respectively, and its territorial bodies.

It is proved that the organization of tax control is based on the use of general, specific and common law principles and their essence is revealed.

**Keywords:** Tax control, principles on which the tax legislation of Ukraine is based, tax control bodies, principles of organization of tax control in Ukraine, general principles, specific principles, common law principles

### Introduction

Necessity and stabilization of the financial system, ensuring sustainable budget revenues, compliance with tax discipline as a condition for quality performance by individuals and legal entities of obligations to the state, as well as the existence of the shadow economy in Ukraine led to a special direction of public financial control - tax control [8, p. 259].

The Tax Code of Ukraine provides for Chapter 5 "Tax Control", which contains only Article 61 "Definition of tax control and the powers of public authorities to exercise it" and Article 62 "Methods of tax control". Tax control is carried out by the bodies specified in Article 41 of the Tax Code of Ukraine "Controlling bodies and collection authorities", within their powers. The powers and functions of regulatory authorities are determined by the Tax Code of Ukraine, the Customs Code and the laws of Ukraine. The division of powers and functional responsibilities of regulatory authorities is determined by the legislation of Ukraine. Other state bodies do not have the right to conduct inspections of timeliness, reliability, completeness of accrual and payment of taxes and fees, including at the request of law enforcement agencies.

## Literature review

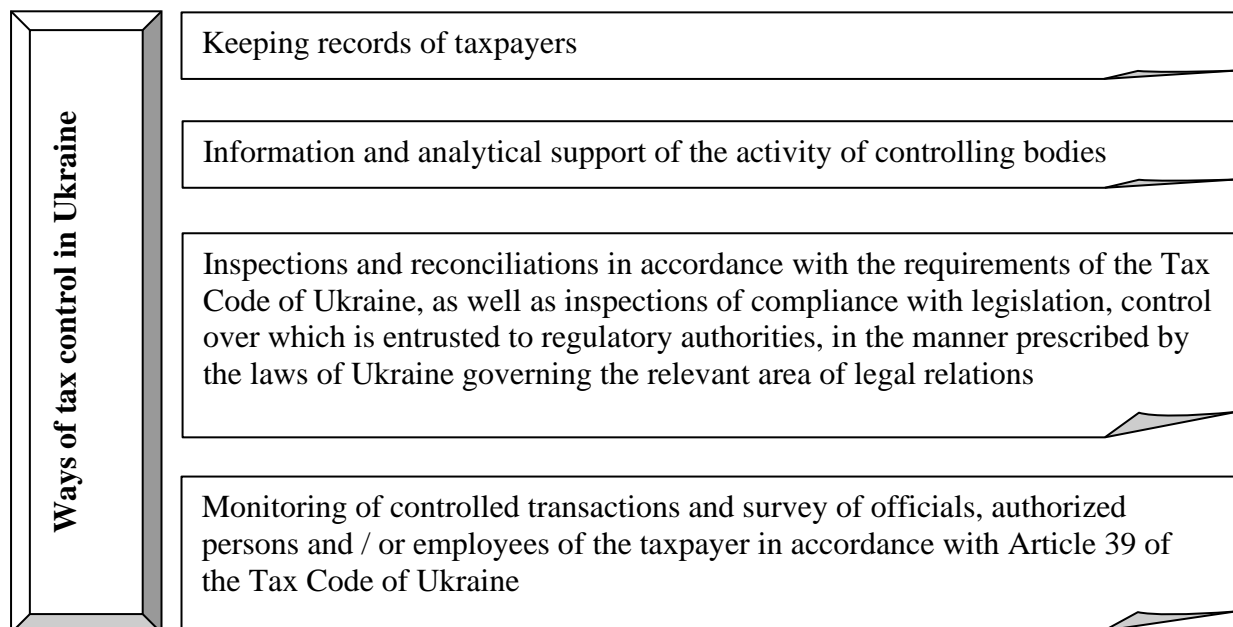
Issues of tax control and general problems that arise in the process of its organization and implementation are reflected in the works of such specialists as: A. Abramova, V. Aloskin, S. Bohachov, V. Boreiko, O. Burdonova, V. Vyshnevskiy, N. Vytvytska, L. Voronova, O. Danylov, V. Dedekaiev, V. Yeharmina, O. Zadorozhnyi, S. Kalambeta, Ye. Kovalchuk, O. Kramarenko, A. Krysovaty, M. Kucheriavenko, O. Leha, D. Lypnytskyi, V. Lytvynenko, K. Matviichuk, P. Melnyk, T. Mysnyk, O. Naidenko, V. Onyshchenko, O. Orliuk, V. Revun, L. Savchenko, M. Sverdan, A. Sihaiev, A. Cherednichenko, L. Chernelevskiy, O. Shevchuk and others, but the topic of tax control has not lost its relevance. Its importance lies in the fact that the improvement and effective organization of tax control, including and defining its principles, is capable of solving the problems that arise in the conditions of the shadow economy, which is especially relevant during the political and financial crisis in Ukraine and is exacerbated by the Covid-19 pandemic.

**The purpose of the article** is to study and generalize the composition and essence of the principles of tax legislation and organization of tax control in Ukraine.

## Conducting research and results

Tax control is a system of measures taken by regulatory authorities and coordinated by the central executive body, which ensures the formation and implementation of public financial policy, in order to control the correctness of accrual, completeness and timeliness of taxes and fees, as well as compliance with legislation on cash circulation, conducting settlement and cash transactions, patenting, licensing and other legislation, compliance with which is entrusted to the supervisory authorities [6].

Tax control in Ukraine can be carried out in the ways shown in Fig. 1.



**Figure 1 - Ways of tax control according to the Tax Code of Ukraine**

*Source: compiled by the authors using [6]*

The Tax Code of Ukraine defines the functions and legal bases of the activity of controlling bodies and the central body of executive power, which ensures the formation and implementation of the state financial policy. Thus, the controlling bodies in terms of tax control in Ukraine are:

– tax authorities (central executive body implementing state tax policy, its territorial bodies) - on

compliance with tax legislation, legislation on the payment of a single contribution, as well as compliance with other legislation, the implementation of which is entrusted to the central executive body that implements the state tax policy or its territorial bodies;

- customs authorities (central executive body implementing state customs policy, its territorial bodies)
  - on compliance with legislation on customs and taxation of customs duties, excise tax, value added tax, other taxes and fees in accordance with tax, customs and other legislation is handled in connection with the import (forwarding) of goods into the customs territory of Ukraine or the territory of a free customs zone or the export (forwarding) of goods from the customs territory of Ukraine or the territory of a free customs zone.

State tax inspections are structural subdivisions of territorial bodies of the central executive body implementing state tax policy and act on the basis of provisions on such territorial bodies approved by the central executive body implementing state tax policy within the functions defined by Article 19<sup>3</sup> of the Tax Code of Ukraine.

Article 61 of the Tax Code of Ukraine states that the Security Service of Ukraine, the National Police of Ukraine, the Prosecutor's Office, other law enforcement agencies and their officials may not directly participate in inspections conducted by regulatory authorities and conduct inspections of business entities. taxation activities.

The main segments of the shadow economy and mechanisms for obtaining shadow profits are: corruption; concealment of real incomes of citizens, as well as profits of enterprises from taxation (tax evasion); illegal export of capital; illegal privatization of state property; receiving shadow profits due to the withdrawal from circulation of the difference between official and real prices for goods and services; petty theft at state, joint-stock and collective enterprises; illegal currency and foreign economic transactions (smuggling); production and sale of unaccounted products and provision of unaccounted services; criminal offenses; financial fraud [3, p. 166].

The Tax Code of Ukraine regulates relations arising in the field of taxes and fees, in particular determines an exhaustive list of taxes and fees levied in Ukraine, and the procedure for their administration, taxpayers, their rights and responsibilities, the competence of regulatory authorities, powers and the responsibilities of their officials in the administration of taxes and fees, as well as liability for violations of tax laws. The rules of taxation of goods moving across the customs border of Ukraine are determined by the Tax Code of Ukraine, except for the rules of taxation of goods by customs, which are established by the Customs Code of Ukraine and other laws on customs matters.

The tax legislation of Ukraine consists of the Constitution of Ukraine; Tax Code of Ukraine; The Customs Code of Ukraine and other laws on customs matters in terms of regulating legal relations arising in connection with the taxation of customs duties on the movement of goods across the customs border of Ukraine; current international agreements, the binding nature of which has been approved by the Verkhovna Rada of Ukraine and which regulate taxation issues; normative legal acts adopted on the basis of and in pursuance of the Tax Code of Ukraine and laws on customs matters; decisions of local self-government bodies on issues of local taxes and fees, adopted according to the rules established by the Tax Code of Ukraine. If an international agreement, approved by the Verkhovna Rada of Ukraine, establishes rules other than those provided for in the Tax Code of Ukraine, the rules of the international agreement shall apply.

Article 4 of the Tax Code of Ukraine "Basic Principles of Tax Legislation of Ukraine" declares that the tax legislation of Ukraine is based on 11 principles:

- the principle of unity of the budget system of Ukraine - the unity of the budget system of Ukraine is ensured by a single legal framework, a single monetary system, a single regulation of budgetary relations, a single budget classification, the unity of the order of budget execution and accounting and reporting;
- the principle of balance - the authority to implement budget expenditures should correspond to the amount of budget revenues for the relevant budget period;

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- the principle of independence - the state budget of Ukraine and local budgets are independent. The state is not responsible for the budget obligations of local governments at the expense of the state budget. Local governments at the expense of the respective local budgets are not responsible for each other's budgetary obligations, as well as for the state's budgetary obligations. The independence of budgets is ensured by assigning them appropriate sources of budget revenues, the right of relevant state authorities and local governments to determine the use of budget funds in accordance with Ukrainian legislation, the right of relevant local councils to consider and approve relevant local budgets;
  - the principle of completeness - the budgets shall include all budget revenues and budget expenditures carried out in accordance with the regulations of public authorities, local governments;
  - the principle of validity - the budget is formed on realistic macro indicators of economic and social development of Ukraine and calculations of budget revenues and budget expenditures, which are carried out in accordance with the approved methods and rules;
  - the principle of efficiency and effectiveness - when drawing up and executing budgets, all participants in the budget process should strive to achieve the goals planned on the basis of the national system of values and tasks of innovative economic development, by ensuring quality public services while attracting a minimum amount of budget funds and achieving maximum results;
  - the principle of subsidiarity - the distribution of types of expenditures between the state budget and local budgets, as well as between local budgets is based on the need to bring the provision of public services as close as possible to their direct consumer;
  - the principle of targeted use of budget funds - budget funds are used only for the purposes defined by budget allocations and budget allocations;
  - the principle of justice and impartiality - Ukraine's budget system is based on the principles of fair and impartial distribution of public wealth between citizens and territorial communities;
  - the principle of publicity and transparency - informing the public on budget policy, drafting, consideration, approval, implementation of the state budget and local budgets, as well as control over the implementation of the state budget and local budgets [6].

The methodological basis of tax control covers the principles of its implementation - axiomatic concepts that define the organization and effective implementation of tax control, which should be guided by the subjects of tax control in their control measures in the field of taxation [4].

Article 3 of the Law of Ukraine "On Basic Principles of State Supervision (Control) in the Sphere of Economic Activity" indicates that the state supervision (control) is carried out on the principles of:

- the priority of security in matters of human life and health, the functioning and development of society, the environment and living activities over any other interests and goals in the field of economic activity;
- controllability and accountability of the state supervision (control) body to the relevant state authorities;
- equality of rights and legitimate interests of all business entities;
- guaranteeing the rights and legitimate interests of each business entity;
- objectivity and impartiality of state supervision (control), inadmissibility of inspections of business entities on anonymous and other unfounded applications, as well as the inevitability of liability of persons for submitting such applications;
- implementation of state supervision (control) only if there are grounds and in the manner prescribed by law;
- openness, transparency, planning and systematic state supervision (control);
- inadmissibility of duplication of powers of state supervision (control) bodies and inadmissibility of implementation of state supervision (control) measures by different state supervision (control) bodies on the same issue;

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- non-interference of the state supervision (control) body in the activity of the business entity, if it is carried out within the law;
  - liability of the state supervision (control) body and its officials for damage caused to the business entity as a result of violation of the law, violation of the rights and legitimate interests of the business entity;
  - compliance with the terms of international agreements of Ukraine;
  - independence of state supervision (control) bodies from political parties and any other associations of citizens;
  - the presence of one body of state supervision (control) within the central body of executive power;
  - presumptions of legality of the business entity's activity if the norm of a law or other normative legal act issued on the basis of the law, or if the norms of different laws or different normative legal acts allow ambiguous (multiple) interpretation of the rights and obligations of the subject management and / or powers of the state supervision (control) body;
  - orientation of state supervision (control) on the prevention of offenses in the sphere of economic activity;
  - preventing the establishment of targets or any other planning for bringing businesses to justice and imposing sanctions on them;
  - implementation of state supervision (control) based on the principle of risk assessment and feasibility [7].

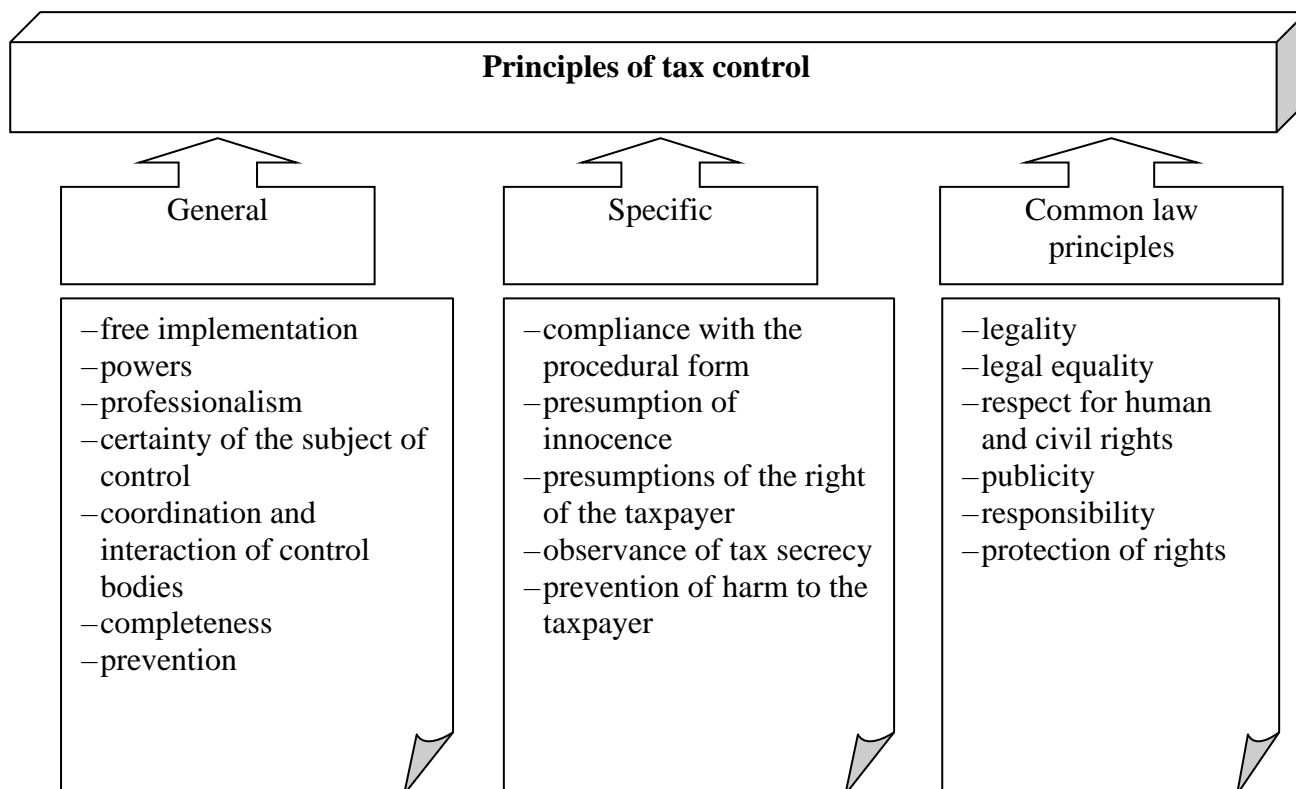
Regarding tax control in the work [1, p. 5] it is emphasized that the following principles should be especially noted: independence; non-interference in the operational and economic activities of controlled facilities; objectivity; controllability and accountability of controlling bodies; liability for damages involves compensation for damages caused to taxpayers as a result of illegal actions of the tax control authority. It is pointed out that these principles are to some extent enshrined in the "Rules of Conduct for Officials of the Ministry of Revenue and Duties", which have expired on 22.04.2016.

In [4] the principles of tax control are both general and specific requirements for relations in the field of tax control, as well as the basic guidelines for its implementation, expressing the essence of tax control and arising from the ideas of harmonizing the interests of taxpayers and tax authorities. orientation and the most significant features of tax control. Given that principles are the basis for the effective functioning of the tax control system, there is an urgent need for their legislative regulation, which determines the direction of further improvement of existing tax legislation.

The principles of tax control are divided into general and specific. The first group includes the general principles of control activities: free implementation, competence, professionalism, certainty of the subject of control, coordination and interaction of control bodies, completeness, prevention. Specific principles of tax control include: compliance with procedural form, presumption of innocence of the taxpayer, presumption of rightness of the taxpayer, compliance with tax secrecy, ensuring the optimal combination of fiscal and regulatory direction of tax control (principle of non-harm to the taxpayer) [4].

It is indicated that the principles of tax control include [2]: 1) common law principles: legality, legal equality, respect for the rights of the taxpayer, publicity, responsibility, protection of the rights of taxpayers; 2) general management principles: independence, planning, systematicity, objectivity and reliability, coordination and interaction, efficiency, economy and expediency, flexibility; 3) special principles: universality, unity, territoriality, confidentiality, damages.

The organization of tax control is based on the use of a number of principles. The principles of organization of tax control in general and in the prevention of the shadow economy can be divided into general, specific and common law (Fig. 2).



**Figure 2 - Principles of tax control**

*Source: compiled by the author using [9, p. 14-19]*

The general principles of control activities include:

- the principle of free implementation implies that tax control is carried out at the expense of budget funds;
- the principle of jurisdiction means the exercise of tax control only by the relevant state bodies acting within their powers and in accordance with the level of competence under the law;
- the principle of professionalism provides for the control of persons with appropriate training;
- the principle of certainty of the subject of control implies that the subject of control can only be the verification of mandatory requirements, as well as compliance with the instructions of the tax control authorities;
- the principle of coordination and interaction of control bodies requires that each body participating in the tax control system perform only the tasks directly assigned to it. None of the control bodies has the right to interfere in the competence of other bodies, but at the same time is obliged to constantly interact with other bodies and exchange the necessary information;
- the principle of completeness means that all types of taxes, fees, charges, as well as all taxpayers must be covered by the control system, regardless of the amount of tax payments;
- the principle of prevention is determined by one of the most important tasks of control- the prevention of tax offenses.

The specific principles of tax control include:

- the principle of observance of the procedural form is that no one can be prosecuted other than if there are grounds and in the manner prescribed by law, and the guilt of the taxpayer must be proved;
- the principle of the presumption of innocence is the recognition of the innocence of the taxpayer until his guilt is established by a court decision that has entered into force;
- the principle of presumption of the taxpayer's rightness - doubts that are the result of unresolved

contradictions and ambiguities in tax legislation are interpreted in favor of the taxpayer;

- the principle of observance of tax secrecy provides for liability for disclosure of tax secrecy, special regime of storage and access to data constituting tax secrecy, the right of taxpayers to demand compliance with tax secrecy, the obligation of tax authorities to comply with tax secrecy;
- the principle of preventing harm to the taxpayer - ensuring the optimal ratio of fiscal and regulatory direction of tax control [5, p. 32-35].

Common law (constitutional) principles of tax control are essentially fundamental for both the tax investigation and its mechanism, in particular:

- the principle of legality implies strict compliance with the requirements of legislative acts;
- the principle of legal equality is manifested in the equality of all persons before the law and the court, regardless of gender, age, nationality, property status, etc .;
- the principle of observance of human and civil rights is transformed into a number of other principles (manifested, for example, in the fact that during tax audits access of tax officials to residential premises without the consent of natural persons living in them is not allowed, except provided by law);
- the principle of publicity during tax control is implemented during the official publication of information on taxes and fees in force in Ukraine, when explaining to taxpayers the procedure for calculating and paying taxes, fees, charges;
- the principle of responsibility is fundamental for the institution of responsibility in the commission of tax offenses and is manifested in the establishment and recording of the facts of offenses in the documents of tax control;
- the principle of protection of rights provides for the availability of guarantees at any stage of development of tax relations. Controlled entities may challenge the actions and acts of regulatory authorities at any stage of control activities.

In addition to the above-indicated principles of tax control, there is a group of principles that are manifested in:

- the principle of independence - it is not allowed to receive directly by state control bodies from the amounts collected as a result of additional control measures;
- the principle of planning - preparation and scheduling of relevant activities, as well as the order of inspections;
- the principle of systematicity - the cyclical nature of control (in some cases, legally established periods of time for tax control measures);
- the principle of objectivity and reliability - any bias on the part of the authorities of any body is excluded, and the facts revealed during the control must be the result of a thorough inspection and confirmed by relevant documents;
- the principle of the documentation of control results - in the course of control activities all invented facts, events and actions are recorded in documents, established types and forms [8, p. 262-264].

In general, the considered principles determine the features of the activities of regulatory authorities in the tax sphere, operational and investigative activities, criminal procedure and law and ensuring tax security, both in general and in the shadow economy.

## **Conducting research and results**

The study allows us to draw the following conclusions:

1. Firstly, it is established that the main normative act that determines the principles of tax legislation is the Tax Code of Ukraine, and changes in any provisions can be made only by amending it.
2. Secondly, the essence of the principles on which the tax legislation is based is grouped and presented, in particular: generality of taxation; equality of all taxpayers before the law, prevention of

any manifestations of tax discrimination; the inevitability of liability under the law; presumption of legality of taxpayer's decisions; fiscal sufficiency; social justice; cost-effectiveness of taxation; tax neutrality; stability; uniformity and convenience of payment; unified approach to the establishment of taxes and fees.

3. Thirdly, at the legislative level it is defined that tax control is a system of measures taken by regulatory authorities and coordinated by the central executive body that ensures the formation and implementation of public financial policy to control the correctness, completeness and timeliness of taxes and fees, as well as compliance with the legislation on the regulation of cash circulation, settlement and cash transactions, patenting, licensing and other legislation, compliance with which is entrusted to the supervisory authorities. This interpretation of the concept of "tax control" is enshrined in the definition provided from 21.12.2016.
4. Fourthly, it is stated that the controlling bodies in terms of tax control are tax and customs authorities, the central executive body that implements the state tax and customs policy, respectively, and its territorial bodies. In addition, from September 25, 2021, the legislative level stipulates that the Security Service of Ukraine, the National Police of Ukraine, the Prosecutor's Office, other law enforcement agencies and their officials may not directly participate in inspections conducted by regulatory authorities, and to conduct inspections of business entities on taxation issues.
5. Fifthly, it is proved that the organization of tax control is based on the use of general, specific and common law principles and their essence is revealed.

Prospects for further research are seen in the development of specific recommendations for the organization of tax control in compliance with the principles of its implementation in verifying the correctness of the calculation and payment of certain types of national (corporate income tax, personal income tax, value added tax, excise tax, environmental tax, rent, duty) and local (property tax, single tax, fee for parking spaces for vehicles, tourist tax) taxes and fees in Ukraine.

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### ოლგა პუგაჩენკო

ცენტრალური უკრაინის

ეროვნული ტექნიკური

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2022

## საგადასახადო კანონმდებლობის პრინციპები და საგადასახადო კონტროლის ორგანიზაცია უკრაინაში

**აბსტრაქტი.** სტატიის მიზანია უკრაინაში საგადასახადო კანონმდებლობისა და საგადასახადო კონტროლის ორგანიზების პრინციპების შემადგენლობისა და არსის შესწავლა და განზოგადება.

ხაზგასმულია, რომ მთავარი ნორმატიული აქტი, რომელიც განსაზღვრავს საგადასახადო კანონმდებლობის პრინციპებს, არის უკრაინის საგადასახადო კოდექსი და ნებისმიერი დებულება შეიძლება შეიცვალოს მხოლოდ მასში ცვლილების შეტანით.

დაჯგუფებულია და წარმოდგენილია იმ პრინციპების არსი, რომლებზეც დაფუძნებულია საგადასახადო კანონმდებლობა, კერძოდ: დაბეგრის ზოგადობა; ყველა გადასახადის გადამხდელის თანასწორობა კანონის წინაშე, საგადასახადო დისკრიმინაციის ნებისმიერი გამოვლინების ადკვეთა; კანონით გათვალისწინებული პასუხისმგებლობის გარდაუვალობა; გადასახადის გადამხდელის გადაწყვეტილებების კანონიერების პრეზუმფცია; ფისკალური საკმარისობა; სოციალური სამართალი; დაბეგრის ეფექტურობა; საგადასახადო ნეიტრალიტეტი; სტაბილურობა; გადახდის ერთგვაროვნება და მოხერხებულობა; გადასახადებისა და მოსაკრებლების დადგენის ერ-



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თიანი მიდგომა.

განხილულია უკრაინაში საგადასახადო კონტროლის ეკონომიკური შინაარსი, აუცილებლობა და გზები. განზოგადებულია, რომ საგადასახადო კონტროლის ნაწილში მაკონტროლებელი ორგანოებია საგადასახადო და საბაჟო ორგანოები, აღმასრულებელი ხელისუფლების ცენტრალური ორგანო, რომელიც ახორციელებს, შესაბამისად, სახელმწიფო საგადასახადო და საბაჟო პოლიტიკას და მისი ტერიტორიული ორგანოები.

დადგენილია, რომ საგადასახადო კონტროლის ორგანიზაცია ეფუძნება ზოგადი, სპეციფიკური და საერთო სამართლის პრინციპების გამოყენებას და ვლინდება მათი არსი.

**JEL Classification:** H20, K34

**საკვანძო სიტყვები:** საგადასახადო კონტროლი, პრინციპები, საგადასახადო კონტროლის ორგანოები, ზოგადი პრინციპები, სპეციფიკური პრინციპები, საერთო სამართლის პრინციპები

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