

Oleksii Y. Braslavets

**CONCEPTUAL BASES OF IMPROVEMENT OF FORMS
OF PROTECTION OF INTERESTS OF TAXPAYERS
IN TAX PROCESS**

The article examines the status of employees of the fiscal bureaucracy in terms of separating the functions of representative and commissioner, which minimizes risks and maximally transforms the functionality of the State Tax Service. To protect the interests of taxpayers, it is proposed to use the system of accrual of fines by the taxpayer. The accrual of such a penalty must be made by the taxpayer independently. Conceptual bases of using the procedural approach as a form of protection of interests of taxpayers are offered.

The study allowed to determine the status of employees of the fiscal bureaucracy in terms of separating the functions of representative and commissioner, which minimizes risks and maximally transforms the functionality of the State Tax Service and bring it closer to the role of state agent.

To this end, it is proposed (a) to eliminate law enforcement agencies in the structure of the State Traffic Police by transferring their functions to law enforcement agencies; thus, the State Tax Service and its officials will lose the instruments of coercion; (b) to retain the status of a representative only and exclusively for senior officials of the State Tax Service; (c) it is proposed to introduce into the legal field the concept of financial responsibility of employees of the State Tax Service and thus ensure their personal responsibility for violating the interests of taxpayers; . To protect the interests of taxpayers to ensure economic interests in terms of saving working capital, it is proposed to use a system of accrual of penalties by the taxpayer.

Keywords: taxpayer, tax process, penalty, State Tax Service.