

## JUDICIAL PRACTICE ON THE ADOPTION OF DECISION ON CONFORMITY OF VALUE ADDED TAXPAYER TO THE CRITERIA OF THE TAXPAYER'S RISK BY THE STATE TAX SERVICE BODIES OF UKRAINE

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**Key words:** *tax accounting, value added tax, tax administration, determining the compliance of taxpayers with the criteria of riskiness of taxpayers Criteria of riskiness of taxpayers.*

The article is devoted to the analysis of judicial practice on the recognition by the State Tax Service bodies of Ukraine (hereinafter - the State Tax Service of Ukraine) of the competence of the value added taxpayers to the risk criteria of taxpayers. This article analyzes the grounds for making decisions on compliance of value added taxpayers with the taxpayer's risk criterion, analyzes such taxpayer risk criteria, provides analysis of decisions of the Supreme Court of Ukraine and lower courts concerning disputes on recognition of taxpayers' compliance with risk criteria, the validity and legality of the legal position of the State Tax Service of Ukraine and the legality of such actions by regulatory authorities in terms of electronic document management and compliance with their defined procedure. The problematic issues that have arisen in the tax sphere in electronic document management are identified and solutions are proposed. It is determined that one of the problematic areas of value added tax administration is the adoption of decisions by regulatory authorities on compliance of taxpayers with risk criteria. The terminology is analyzed and it is determined that the value added tax (hereinafter - VAT) is an indirect tax, which is determined and levied in accordance with the provisions of the current Tax Code of Ukraine (hereinafter - the Tax Code of Ukraine). Therefore, VAT is a national indirect, ie one that is a component of prices for goods, works and services supplied and provided, and includes tax liabilities for goods and services supplied, tax credit for such goods (services) and obligations the payment of tax to the state budget. It is analyzed that the taxpayer is obliged to draw up a tax invoice and register in the Unified Register of Tax Invoices, have the necessary economic and industrial capabilities, staff, etc., to carry out business operations for the supply of goods, works or services declared activity. In addition, the laws of Ukraine establish clear grounds for suspending the registration of tax invoices, including compliance of the taxpayer with the risk criterion. Thus, the legislator has defined a clear list of conditions under which at least one of which, namely but not limited to registration on invalid documents, lack of open bank accounts, failure to report VAT and the availability of regulatory authorities information about the risk of business transactions. Such inclusion of the payer in the list of risk puts the company in a critical position and virtually terminates the activities of the payer and its counterparties in the tax chain, as all tax credit received from such a company is blocked, which creates additional tax burden on business.

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