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V. O. Riadinska,
Doctor of Law, Senior Researcher, Head of Research Lab
of the State Research Institute MIA Ukraine, Kyiv,
ORCID ID 0000-0002-2210-5933

ACCOUNT OF THE DEGREE OF KINSHIP IN THE TAXATION OF THE INHERITANCE: THE RELIC OF THE PAST

It is noted that with the adoption of the Bill of Ukraine "About the Amendments to the Tax Code of Ukraine Regarding the Taxation of Inheritance" dated 23.02.2017 No 1910-VIII, the natural persons – heirs who are the members of the family have been discharged from paying the income tax of individuals from receiving the inheritance the first and second degree of affinity of the testator. It is specified that in fact from the payment of personal income tax on inheritance in Ukraine, parents, husband or wife, children, including adopted children, relatives and brothers and sisters, grandparents and grandparents of the decedent are released. It is noted that this approach exempts from the payment of personal income tax from the inheritance the vast majority of heirs, in connection with which the question of the expediency of taking into account the degree of kinship with the taxation of the inheritance is actual.

The sources of the origin and evolution of the consideration of the degree of kinship in the taxation of inheritance in Old Russia, the Russian Empire, and the USSR have been analyzed, which has made it possible to determine that the gradation of the rates of payments that were charged from the heirs upon inheritance by them, depending on the degree of kinship, is due to the historical development of the mechanism of taxation of the inheritance.

On the basis of the analysis of the foreign experience of taking into account the affinity for taxation (France, Germany, the USA, Spain, Italy, etc.), it is indicated that in foreign countries affiliation issues with taxation are taken into account when determining

the non-taxable minimum (inheritance / gifts, the value below a certain amount established in the legislation, are exempted from the taxation), which allows to increase the tax burden for wealthy strata of the population and reduce it for the poor, i.e, implement the principle of equality of tax burden with taxation.

The historical development of the emergence and genesis of the non-taxable minimum in Ukraine (from the time of the USSR) period has been investigated, it is indicated that today in the legal field mentioned category is neglected and makes up UAH 17, and for the definition of the value sufficient to ensure the normal functioning of the human body, the preservation of its health, a set of food, as well as a minimum set of non-food products and the minimum set of services needed to meet the basic social and cultural needs of the individual, are used other categories "living wage", "minimum wage", etc.

It is concluded that the consideration of the degree of affinity for determining the privileged categories of taxpayers of personal income tax on inheritance in the form that currently exists in Ukraine is an anachronism. Taking into account Ukraine's European integration aspirations, it is essential to change the approaches to the taxation of the inheritance, having revised the legal mechanism of the tax that is collected when obtaining the inheritance, the non-taxable minimum, rates less than that would be exempted from taxation, while the size of the mentioned non-taxable minimum could fluctuate depending on the degree of affinity.

Keywords: inheritance, degree of kinship, taxation, non-taxable minimum.

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