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RESOLUTIONS OF THE SUPREME COURT WHICH CONTAIN CONCLUSIONS CONCERNING THE APPLICATION OF THE RIGHTS REGULATIONS: UPDATING OF THE TAX REGULATION SYSTEM

Paper studies the Decrees of the Supreme Court, which contain several conclusions on the application of the rules of law in the context of introducing a judicial precedent into the legal system of Ukraine, which becomes of a particular relevance for tax and legal regulation. The features of normativity inherent in such acts (by the Decree of the Constitutional Court of Ukraine and the Supreme Court of Ukraine, adopted as a result of consideration of applications for the review of a court decision based on an unequal use by the court (courts) of the cassation instance of the same rules of law in the same legal relationship, a recommendation explanation, are analyzed and legal positions of specialized courts on the application of legislation to deal with cases of the relevant judicial specialization), but to attribute them to judicial precedents interfere the absence of legislative requirement for mandatory use in similar cases.

It is concluded that the decisions of the Supreme Court, which contain conclusions regarding the application of the tax law, have a particular impact on the tax relationship: 1) all similar cases that are in the proceedings of other courts are subject to resolution in accordance with the conclusions set forth in the Decrees of the Armed Forces; 2) all similar cases that will be discovered in other courts in the future, shall be resolved in accordance with the conclusions set forth in the Decrees of the Armed Forces; 3) DFS bodies and taxpayers will adjust their activities, focusing, in addition to regulatory acts, on the positions of the Armed Forces, set forth in the decrees, which contain conclusions on the application of the tax law; 4) the right to a fair trial is realized, which, according to Art. 6 of the European Convention on Human Rights, is the uniform application of the law.

Consequently, the Supreme Court rulings, which contain conclusions on the application of tax law, as judicial precedents, have a direct impact on the regulation of tax relations in Ukraine at the present stage. Taking into account the conflict of tax legal relations, the inconsistency of the domestic legislator in the development

and implementation of new rules of tax legislation, the violation of the balance of private and public interests when taxing for the public interest, the activities of the State Fiscal Service of Ukraine, aimed at an insurance of the implementation of exclusively fiscal functions, the number of tax disputes on the consideration of the administrative courts of Ukraine, it is possible to predict the appearance of new Decrees of the Armed Forces, which will contain conclusions with regard to the application of the tax law, and therefore, it is possible to predict the strengthening of the role of the judicial precedent in the tax and legal regulation.

Keywords: decrees, tax regulation, judicial precedent, source of law, the Supreme Court of Ukraine.

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