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## **STATE FEE AS A SPESIAL PAYMENT RELATED WITH THE INHERITANCE AND GIFTS RECEIVING**

The article considers the legal nature of the state fee as a means of payment levied upon the transfer of the right of ownership upon receipt of inheritance and gifts. The development of the state duty collection as a means of payment, collected during the transfer of property rights at the time of receiving inheritance and gifts, from Soviet times to the present day, is analyzed.

The elements of such payment (payers, objects, rates, tax period, etc.) were studied.

It was determined that the objects of state duty are the issuance of a certificate of inheritance and certification of gift contracts for residential houses, apartments,

rooms, villas, garden houses, garages, land plots, as well as other real estate, vehicles, other self-propelled machines and mechanisms.

The state fee rates are relative, and for the certificate of inheritance they are multiple (set in the amount multiple of the non-taxable minimum income of citizens), and for the certification of gift contracts - ad valorem (set as a percentage of the contract amount) and significantly different in size.

Taking into account that inheritance and gifts are taxed at the same rate, it is not clear what the legislator's position is regarding the difference in state duty rates when receiving inheritance and certifying gift contracts. In our opinion, the reason lies in the outdated approach, which has remained since the Soviet times. It was noted that the introduction of the state fee abolished the tax on inheritance and donation, but the state did not abandon the privilege of receiving its share of the inheritance (gift) and introduced interest rates of the above mentioned payment, although it contradicted the compensatory nature of the state fee.

With the introduction of the Law of Ukraine "On Personal Income Tax" inheritance and donation became subject to taxation, which together with the need to pay the state fee at the interest rate has created an additional burden on the taxpayers. In order to ensure the constitutional rights and freedoms of citizens, the Law of Ukraine "On Amendments to Article 3 of the Decree on State Duty" was adopted, which replaced the interest rate of the state duty to issue a certificate of inheritance, which was calculated in accordance with the tax-exempt minimum income of citizens, but the contracts of donation were not changed.

The peculiarities of the state fee are defined: it is not obligatory and compensatory; relative rates for obtaining a certificate of inheritance and ad valorem - for the certification of gift contracts, double taxation of individual objects (houses, apartments, rooms, villas, garden houses, garages, etc.). The expediency of cancelling the payment of the state duty for inheritance and donation is justified.

**Keywords:** state fee, inheritance, gifts, notaries, relative rates, property right.

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