

TAX DISPUTE RESOLUTION

Решение налоговых споров

The aim of the research is to define the term tax dispute, to highlight pros and cons of the two methods of disputes resolution.

Tax dispute is a contradiction between the subjects of tax legal relations. Subjects of tax legal involve organizations, individuals who are tax agents or taxpayers, the Ministry of Taxes and Duties and its local inspectorates, the State Customs Committee, etc. Thus, they are also parties to disputes.

To date, the most common grounds for disputes between the parties to legal relations are the following issues: tax deductions, refund of overpaid amounts, tax evasion and additional charges. In most cases, a tax dispute begins with the discovery of violations of rights or non-fulfillment of obligations by one of the parties to the relationship. Detection of such violations occurs during field audits, which may be selective or unscheduled.

In turn, the tax authorities often establish the fact of poor fulfillment of their obligations by taxpayers. The most common violations are:

- 1) Registration of an employee as an individual entrepreneur;
- 2) Business splitting;
- 3) Payment of any goods or valuables for personal use for the company's accounts;
- 4) Remote management of a foreign company located outside the country;
- 5) Abuse of "benefits for rural business";
- 6) Underestimation of the tax base;
- 7) Payments of wages "in envelopes";
- 8) Adjustment of the taxable base due to fictitious expenses, etc.

There are two ways to solve this problem: pre-trial and judicial stages of case consideration. At the pre-trial stage, the application is considered by a higher tax authority.

The pre-trial settlement procedure has the following advantages: free filing of an appeal; the presence of minimum requirements for the form and content of the complaint; the absence of the need to provide any evidence.

At the same time there is a lack of interest of the tax authorities in resolving these disagreements, and as a result – low efficiency in satisfying the stated requirements of the taxpayer.

The judicial method is considered outside the interests of the tax authority, due to which there is objectivity of consideration of the dispute. Moreover, there is a possibility of the court taking measures to secure claims and a guarantee of legal review.

As for disadvantages of judicial review, they are as following: compressed deadlines for filing an application, delayed resolution of cases due to the large flow of disputes under consideration.

In modern socio economic environment the topic of tax disputes will always be relevant and, despite the fact that now there are some gaps in the legislation on this topic, transformations in the methodology of resolving these conflicts is only a matter of time. There is no doubt that both ways of conflict resolution have strengths and weaknesses, but if you use them in reasonable combination there is a chance to achieve the best result for yourself. Moreover, the relationship between subjects never stands still and every year acquires new features.

D. Korol

Д.Н. Король

БГЭУ (Минск)

Научный руководитель Е.В. Климук

FEATURES OF DOING BUSINESS IN ITALY

Особенности ведения бизнеса в Италии

The purpose of the research is to analyze the pros and cons of doing business in Italy and to evaluate the advantages of doing business in the country.

Italy is a very promising country in terms of doing business, but also has some difficulties in doing business in it. Let's consider the main advantages and disadvantages of doing business in Italy.

The first advantage is that Italian economy ranks 8th in the top-10 largest economies in the world and 4th among the EU economies. This fact confirms, that there are many possibilities in doing business.

The second advantage is that foreign investors are provided with the same benefits as local investors, namely subsidies, cash grants and tax credits. It is because the base of the Italian economy is small and medium-sized enterprises (up to 250 people), which make up 99.9% (about 3.7 million) of all Italian enterprises, where about 70% of employees are employed. The Italian government supports small and medium-sized businesses by providing attractive financing conditions. Investment opportunities are stimulated on behalf of the government, as well as by regional and provincial authorities, especially in the south of the country, where industry is not as