

SUMMARY

Skapoushchenko O.D. Administrative and legal regulation of electronic tax administration in Ukraine. – *Qualifying scientific work, as a manuscript.*

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In the thesis, a comprehensive analysis of scientific sources and legislation of Ukraine enabled to form a new perspective and to suggest a new approach to the implementation of the scientific task: the essence and specificities of the administrative and legal regulation of electronic tax administration in Ukraine, as well as ways to improve legislation in this area. The origin of the formation and development of electronic tax administration in Ukraine is highlighted. The role and place of electronic tax administration in the system of their administration in general are determined. The legal principles of the procedure of electronic tax administration in Ukraine are outlined. The legal regulatory basis for e-administration of value added tax is analyzed. The specificities of e-administration of VAT refunds are revealed. The specifics of e-administration of the excise tax on fuel and lubricants are revealed. The ways to improve control on tax payment under e-administration are offered. The prospects of development of the subject of research in our country are considered. The international experience of electronic tax administration and its potential use in Ukraine are summarized.

Key words: tax, tax administration, electronic tax administration, administrative and legal principles, value added tax, excise tax, control.