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**The principle of individual legal responsibility of payer of tax value-added: problems of normative certainty and realization**

The current economic situation makes the need to improve management of public finances, including through the use of various state-legal means. One of the main mechanisms such as conditional and serves as a method of mobilizing financial resources to the state budget is taxes. Despite the introduction of a single act of codified laws on taxation and the next reforms in this area, the problem of building an efficient tax system remains one of the most important in Ukraine. According to practitioners and theorists solving this problem should be done through a comprehensive study and analysis as Ukraine's existing legal framework, law enforcement, and accumulated experience in European countries in the field of taxation. A special place in modern professional scientific discussions given value added tax as forming one of the main budget tax payments, whose share in the tax revenue of the state budget of Ukraine every year is over 50%.

For Ukraine, the issue Administration (installation, collection and recovery) value added tax (VAT) is relevant and essential as its strategic role (presence on the territory of the Member State) dictated prerequisite for Ukraine's accession to the European Union. In addition, of course, is a strong inherent VAT tax potential, playing an important role in fiscal and budgetary policy of the country.

It should be noted that since 2015, the VAT administration system has undergone significant changes, and now it is in the active stage of reform. Therefore systematization of major theoretical and practical problems of tax administration, as well as perspectives for future research issues in the field today are relevant.

Based on the above we can conclude urgent need of legislative regulation of issues related to deprivation tax credit payers of value added tax, the right which has already been realized by such entities as a result of the authorization by the state, guided by the decisions of fictitious supplier of products (services). The current practice of administrative and judicial settlement of tax conflicts on getting rid of the tax credit, according to the authors, does not meet the constitutional principle of individual legal responsibility and the presumption of innocence VAT payers (individuals and associations).