

Problems of legal regulation of support in the implementation of control operations in Ukraine and information technology to solve this problem

¹Volodymyr Reshota^[0000-0001-9235-2262], ¹Roman Dzhokh^[0000-0002-0028-9372]
¹Olena Reshota^[0000-0002-4308-764X], ²Yurii Kryvenchuk^[0000-0002-2504-5833]

¹Ivan Franko National University of Lviv 79007, Ukraine
²Lviv Polytechnic National University, Lviv 79013, Ukraine
volodymyr.reshota@lnu.edu.ua, roman.dzhokh@lnu.edu.ua,
olena.reshota@lnu.edu.ua, yurkokryvenchuk@gmail.com

Abstract. The article examines the regulations governing the taxation of controlled transactions in Ukraine. It is determined that the main problems of legal regulation of taxation in the implementation of controlled transactions in Ukraine are: inconsistencies and inaccuracies in terminology (inconsistency of the title of Article 39 of the Civil Code of Ukraine with the essence of public relations governed by this article), vagueness of certain rights and responsibilities of the subjects of controlled operations (in the PC of Ukraine and accordingly there are a significant number of gaps in the specifics of the conclusion of an agreement on preliminary approval of pricing), failure to take into account recent changes in international instruments in the field of dating of controlled transactions (in the current legislation of Ukraine governing taxation in the implementation of controlled transactions does not take into account the provisions of international documents on three-level documentation on transfer pricing) and the need to determine the legal status of controlled transactions taking into account the rules of different branches of law. The ways of the decision of the revealed problems are offered, in particular: 1) to change the name of Art. 39 of the Civil Code of Ukraine; 2) establish a higher amount of total income of the entity that falls under the rules of control over transfer pricing; 3) increase the percentage of ownership of corporate rights in a legal entity in order to recognize such two persons as related and exclude from the criteria of connection of taxpayers family relations; 4) make changes to the PC of Ukraine regarding the three-level documentation on transfer pricing; 5) establish an administrative fee for obtaining an opinion on the expediency of applying for a preliminary approval of pricing and set clear deadlines for individual stages of the procedure of preliminary approval of pricing. Also, the possibility of creating a web application to solve the problem is analyzed.

Keywords: controlled transactions, transfer pricing, related parties, non-residents, pre-pricing agreement, convergence system

Copyright © 2020 for this paper by its authors. Use permitted under Creative Commons License Attribution 4.0 International (CC BY 4.0). CybHyg-2019: International Workshop on Cyber Hygiene, Kyiv, Ukraine, November 30, 2019.

1 Introduction

The first legal acts regulating taxation in controlled transactions in Ukraine were adopted in 2013. Since the adoption of regulatory regulation of taxation in the implementation of controlled transactions, the legal acts in which the relevant rules of law have been amended several times. However, despite the frequent changes and improvements of certain elements of the legal regulation of taxation of controlled transactions, the rules of law governing these relations remain logically contradictory, imperfect and unfounded in terms of economic laws and legal expediency. Transfer pricing and controlled transactions as phenomena of objective reality and some aspects of their legal regulation have been studied by the following scientists: O. Bulana, O. Valieva, L. Grundel, V. Dubnytsky, K. Mazoruk, A. Nepesov, O. Zhukova and others. However, a holistic analysis of regulations governing the peculiarities of taxation in the implementation of controlled transactions for their consistency and validity was not conducted.

2 State of arts

Taxation in the implementation of controlled transactions is governed by Art. 39 of the Civil Code of Ukraine, other norms of the Civil Code of Ukraine and several resolutions of the Cabinet of Ministers of Ukraine. When creating rules of law, the legislator must follow a number of logical and methodological rules, as well as take into account the nature of the phenomena governed by such law. After analyzing the rules of law governing taxation in the implementation of controlled transactions, we have identified a number of problems that need to be addressed in the future law-making process. We will present the problem and ways to solve it.

To date, Art. 39 of the Civil Code of Ukraine is called "Transfer pricing", however, neither the Tax Code of Ukraine nor any other legal act contains a definition of this concept. The concept of transfer pricing is economical, if we analyze the definitions of this concept given by economists, we can identify the following features of transfer pricing as an economic category:

1. specific entity - structural units of the taxpayer and related parties;
2. the subject is the price (the term "transfer price" is also used) for goods, works, services;
3. in essence - the process, the application of the transfer price, which always involves a certain consequence - to obtain economic benefits.

Given the economic essence (features mentioned above) of transfer pricing, as well as the need to control it, we support the following definition of transfer pricing as a legal phenomenon - a process of determining the level of prices for goods, works, services in business transactions. between related parties, the price level determined by the principle of "outstretched hand" (the level of market prices) [1].

St. 39 of the Tax Code of Ukraine, regulates public relations between the taxpayer of Ukraine (resident of Ukraine), which has contractual relations with related non-

residents, non-residents in low-tax jurisdictions and non-residents included in the relevant lists approved by the Cabinet of Ministers Of Ukraine. Given the above, we believe that the name of Art. 39 of the Criminal Code of Ukraine is disproportionate to the relations regulated by Art. 39 of the Criminal Code of Ukraine. To address this situation, two ways can be proposed:

4. to consolidate the proposed definition of transfer pricing in the PC of Ukraine, while excluding from the range of entities engaged in controlled transactions, persons in low-tax jurisdictions and entities of the relevant organization -national legal form;
5. change the name of Art. 39 of the Criminal Code of Ukraine on "Peculiarities of taxation of controlled transactions".

Given the significant amount of capital exported outside of Ukraine in order to reduce the tax burden, as well as the difficult economic situation of the state [1], we support the proposal to change the name of Art. 39 of the Civil Code of Ukraine and set out in this wording "Legal regulation of taxation in the implementation of controlled transactions."

An entity whose prices in business transactions are subject to verification in terms of compliance with market prices is a taxpayer whose annual income from any activity is determined by accounting rules, exceeds UAH 150 million (excluding indirect taxes) for the relevant tax (reporting) year. We consider the establishment of income in the amount of UAH 150 million. for the taxpayer in order to control the determination of the price in business transactions is unjustified for the following reasons:

setting the amount of income in the amount of UAH 150 million. leads to a situation where some small businesses are subject to the requirements of Art. 39 of the Civil Code of Ukraine, and part does not fall (provided that the first and second carry out business transactions that have the characteristics of controlled). This differentiation of legal regulation leads to a violation of the principle of equality of all taxpayers before the law, to prevent any manifestations of tax discrimination. The amount of income of the taxpayer in the amount of UAH 150 million.

- for a taxpayer who is obliged to use the procedure for determining the price in controlled transactions is not justified by any objective factor;
- establishment of the taxpayer's income in the amount of UAH 150 million. requires maintaining a register of such taxpayers in order to verify and monitor controlled transactions, which in turn incurs additional costs from the budget;
- establishing an obligation for small businesses to comply with the rules set out in Art. 39 of the Civil Code of Ukraine leads to additional costs for such enterprises.

Given the above circumstances, we consider it necessary to amend Art. 39 of the Tax Code of Ukraine and determine that controlled transactions can be carried out by taxpayers with an annual income of equal to or less than the largest amount of income for the recognition of a small business entity (ie more than 10 million euros). Such changes will make it possible to eliminate violations of the principle of equality of

taxpayers when they are obliged to comply with the rules of certain articles. 39 of the Tax Code of Ukraine, will reduce the tax burden on small businesses, and there will be no need to create databases with information on the amount of income of enterprises for tax audits and monitoring of controlled transactions (such information can be obtained from the State Statistics Service of Ukraine, because it maintains registers of enterprises depending on the amount of income, according to the criteria defined in the Civil Code of Ukraine).

Related parties are one of the subjects of the controlled transaction. According to the PC of Ukraine, related parties may be legal entities and / or individuals [2]. First, consider legal entities. According to the Civil Code of Ukraine, legal entities may be related parties, however, there are other entities without the status of legal entities for the purpose of making a profit. For example, such a formation can be a simple partnership, the question arises whether a simple partnership can be associated with its members? The position of the supervisory authorities on this issue is defined in the Letter of the Ministry of Revenue and Duties "On the application of transfer pricing rules to joint venture agreements" dated 10.04.2014 № 6481/6 / 99-99-19-03-02- 15., which states that if the counterparties of transactions are the agreement on joint activities without the creation of a legal entity and a person (resident or non-resident) who is related to the participant (participants) of such an agreement, such transactions fall under the definition of controlled [3]. That is, the supervisory authorities believe that a simple company, without creating a legal entity, and its members are related parties. Regarding the position of the courts on this issue, it should be noted that the fact of connection between a simple partnership and its participants was not considered in the courts, but in other categories of cases the courts gave their conclusions on this issue. For example, the Dnipropetrovsk Administrative Court of Appeal in case P / 811/2372/15 came to the opposite conclusion and considers that the list of related parties is defined in Art. 14 of the Criminal Code of Ukraine is exhaustive and is not subject to extended interpretation. According to the court, the analysis of this legal norm shows that only certain legal entities can be recognized as related, the same legal entity cannot be recognized as related to itself, in particular, in the case of participation in the contract on joint activities with another legal entity. The court also points out that the agreement on joint activities is not a business organization within the meaning of Art. 55 of the Civil Code of Ukraine. Consequently, the parties to the agreement on joint activities do not have any corporate rights to the Agreement on joint activities [4]. The above decision of the Dnipropetrovsk Administrative Court of Appeal shows that legal entities and other entities with the purpose of making a profit, but not endowed with the status of a legal entity, will not be recognized as related parties for the purposes of transfer pricing. In our opinion, such an interpretation is quite correct and justified if we interpret the legislation only from the point of view of the "letter of the law". However, the use of a variety of profit-making entities that do not have the status of a legal entity for the purpose of understatement of the tax base through the manipulation of transfer prices is no different from if such manipulation is carried out between related parties. legal entities (of course, except for entities). We believe that it is necessary to change the provisions of the PC of Ukraine, which define the concept of related parties and

indicate that related parties can also be any entity for profit, regardless of whether they are legal entities or not .

Another controversial issue regarding the recognition of legal entities as related is that the PC of Ukraine determines that the possession of 20% of corporate rights of a legal entity is sufficient to recognize a person who has such rights and a person who has such related rights. First remark, with regard to joint-stock companies, the procedure for calculating 20% of corporate rights is not detailed, ordinary and preferred shares are taken into account, or only ordinary ones. We support the opinion of K. Nepesov, who notes that taking into account the rules of corporate law and the principle of possible influence on the conditions or economic results of individuals in relation to joint stock companies, it should be only about voting (ordinary) shares. Preference shares should not be taken into account (since individuals, although shareholders, but do not have the right to vote, are effectively deprived of the opportunity to participate in decision-making) [5].

The second remark, it seems that the possession of 20% of corporate rights, from the point of view of economic legislation is insufficient to influence the conditions and economic results of the enterprise. After all, only having 25% of corporate rights can in some way influence the adoption of individual decisions, in particular to block (veto) their adoption [6]. A similar opinion is held by OS Mazoruk, who proposes to change the provision of the Tax Code of the Russian Federation and increase the share of corporate rights from 20% to 25%, the author also notes that such an increase in the share of corporate rights is supported by most experts in the field of transfer pricing. participation of 20% is too low to exercise some control over economic activity [7]. Given the above, it should be noted that when calculating the share of corporate rights in joint stock companies it is necessary to take into account only the ownership of ordinary shares and increase the percentage of corporate rights of a legal entity from 20% to 25% to recognize related parties.

Regarding the recognition of individuals as related for the purposes of Art. 39 of the Criminal Code of Ukraine, there are two problems:

1. whether it is necessary to recognize individuals as related in principle and
2. the impossibility of extending the provisions of Art. 39 of the Criminal Code of Ukraine on relations between individuals.

The authors of the textbook "Transfer pricing: Ukrainian version" believe that in the future, as Ukraine "matures", such a sign of "connectedness" of enterprise groups as "family relations" will be excluded [8]. It should also be noted that such a feature is not provided for in the OECD Guidelines. Although to date, individuals under the conditions specified in Art. 14 of the Criminal Code of Ukraine are recognized as related, but to apply Art. 39 of the Criminal Code of Ukraine to economic relations between relatives (related persons) by natural persons-entrepreneurs is impossible. We came to this conclusion given that Art. 39 of the Tax Code of Ukraine is used to determine the corporate income tax base (Section III of the Tax Code of Ukraine), and natural persons-entrepreneurs pay personal income tax (Section IV of the Tax Code of Ukraine). In our opinion, the recognition of individuals as related, given the family relationship between them is unreasonable and can not be used for tax purposes,

because there is no real legal means of permanent influence on the will of another person (there are only moral). In contrast, for legal entities, such means exist, such as blocking decisions, making decisions only of their own free will in case of ownership of more than 50% of corporate rights, decision-making by directors in terms of current management of the legal entity and so on. In case of non-execution of such decisions by other participants of the legal entity, the participant who has made the relevant decision may enforce it in court. Therefore, we suggest excluding individuals from the circle of related parties.

According to the Tax Code of Ukraine, controlled transactions are transactions between a taxpayer - a resident of Ukraine and a non-resident of Ukraine. We agree with the opinion of OV Valieva, who in her dissertation research "Improvement of tax control over transfer pricing" expresses the opinion about the need to recognize controlled transactions, business transactions between residents (domestic). The author notes that the application of one of the parties to the agreement of reduced rates or simplified tax regimes, the possibility of offsetting the accumulated tax losses, may affect the establishment of interdependent transfer prices for transactions within the country to avoid taxation [9]. Business transactions between residents of one state are controlled in England and Russia. In England, the need to control domestic transactions was justified by the fact that the application to international transactions of a more burdensome tax regime in comparison with similar transactions between residents may violate the principle of non-discrimination under Art. 24 of the OECD Model Convention on Taxes on Income and on Capital [10]. The economic effect of tax evasion, whether used by non-residents or residents of Ukraine, is negative. Therefore, given the above, as well as the complex economic situation of the state, we consider it necessary to extend the concept of "controlled transactions" to business transactions between residents of Ukraine.

As a result of manipulating transfer prices, Ukraine does not receive a "fair share" of mandatory payments not only in the form of corporate income tax, but also in the form of customs duties. Customs payments are calculated based on the customs value of goods. Therefore, when carrying out control operations related to the import of goods, there is a risk that for the purposes of corporate income tax and customs duties, the value of these goods will be determined differently, because for the same operation carried out thus, the taxpayer will calculate the price of the goods using different methods [11] (Article 39 of the Tax Code of Ukraine - income tax, customs value - customs duties). Customs valuations can be useful for tax authorities in assessing compliance with the principle of outstretched transfer pricing of a controlled transaction and vice versa. The World Customs Organization (WCO) believes that transfer pricing documentation can be an important source of information if it contains information about the circumstances surrounding the sale of goods [12]. We support the opinion of OO It was believed that in accordance with the recommendations of WCO and international practice, customs authorities should accept transfer pricing documentation as evidence of the circumstances that accompanied the sale of goods, in cases where it is necessary and adequately perceived [13]. Given the above, we propose to make appropriate changes to the Customs Code of Ukraine.

In the case of controlled transactions, taxpayers are required to report on controlled transactions. On November 22, 2016, Ukraine applied to join the BEPS Association, and on January 1, 2017, it became an official member.

The BEPS plan stipulates that transfer pricing documentation should consist of three levels:

1. Master file - a document containing standardized information about the activities of companies;
2. Local file - a document with information about the controlled operations carried out within a particular country;
3. Report by country - a document containing information on the global distribution of sources of income of companies and the amount of taxes paid with details by country.

Although the Master and Local files must be developed on the basis of each country's national tax law and used within the applicable administrative procedures with respect to the confidentiality of information, their structure must be based on the OECD Guidelines and comply with the structure set out in Annexes I and II to Part 5 of the OECD Guidelines, developed as part of the BEPS implementation and presented in the OECD Report in September 2014, while the Country Report is planned as a single document for all countries. asnyts BEPS, access to which will be provided within the automatic exchange of information [14].

Given that Ukraine has committed itself to implementing the provisions of the BEPS plan on transfer pricing in terms of reporting on transfer pricing, we believe that it is necessary to adopt a standardized approach to the documentation on transfer pricing and make appropriate changes to Art. 39 of the Criminal Code of Ukraine.

Clear and common transfer pricing documentation rules will reduce the cost of compliance that may arise in disputes over transfer pricing between taxpayers and regulators. In addition, properly prepared documentation will provide supervisors with some assurance that the taxpayer has analyzed the provisions reported in the submitted reports, reviewed the available comparative data and consistently obtained certain provisions on compliance with transfer pricing rules [15].

The Tax Code of Ukraine provides for large taxpayers the opportunity to enter into agreements on prior approval of pricing. One of the stages of such a conclusion is to obtain a conclusion on the expediency of applying for a preliminary approval of pricing. In order to determine the legal nature of the conclusion on the feasibility of applying for a preliminary approval of pricing, we highlight its features. Given the provisions of p. 5-7 "Procedure for preliminary coordination of pricing in controlled transactions, as a result of which agreements are concluded that have a unilateral, bilateral and multilateral nature, for the purposes of transfer pricing", the signs of such a conclusion are:

- issuance of an opinion is initiated at the request of the taxpayer;
- the conclusion is issued by a public authority;
- subject - determining the appropriateness of the application for approval of prices.

Having issued a positive conclusion, it can be argued that the supervisory authority considers the conclusion of an agreement on prior coordination of pricing is possible in principle. Given the above, we believe that in essence the activities of the SFS of Ukraine is a service. According to the glossary, a service is an action, a deed that benefits, helping others [16]. Given the subject of such a service, it can be attributed to administrative services. According to G. Pisarenko, administrative service is a legal relationship that arises in the implementation of subjective rights of a natural or legal person (according to their application) in the process of public authority of the administrative body to obtain a certain result [17].

In order to issue an up-to-date opinion, the supervisory authority must analyze a significant amount of statistics and economic indicators, which entails significant costs of resources of the supervisory authority. Therefore, we believe it is necessary to establish a fair payment for this service. For example, in Denmark, Canada, the United States, Russia, and Poland, there is a fee for concluding a pre-agreement on pricing. In the United States, the amount of duty can range from 5 to 50 thousand dollars, depending on the category of taxpayer and the number of business transactions provided for in the price agreement. In Russia, the state duty is 1.5 million rubles [18].

We offer a fee for the stage that precedes the price negotiation procedure and is optional - the issuance of an opinion on the appropriateness of the application for prior approval of pricing.

For the practical application of the principle of "outstretched hand" it is necessary to obtain information on prices and other economic indicators of business transactions. The PC of Ukraine notes that such information can be obtained from virtually any available source. Most questions arise about the information published through the media. The origin and quality of such information are not defined by law: can it be the opinion of a businessman, official or just a person from the street? The lack of official explanations does not make it possible to answer the questions clearly. How incomprehensible is the range of media - from the "yellow" to the business press and Internet publications [8]. Given the international experience and the OECD Guidelines, it can be stated that the establishment of a broad approach to the definition of the list of sources of information certainly corresponds to international standards. However, we are in favor of establishing a list of indicative sources at the legislative level, or defining certain criteria for selecting these sources of information. This is in no way contrary to the OECD Guidelines, given the lack of direct "reservations" about the possibility of identifying "priority" sources of information. Otherwise, there is a high probability of many "unnecessary disputes" (given that the supervisory authority may argue the need to use other sources of information), as taxpayers will always seek to find sources where prices are highest and the supervisory authority - the most low or vice versa [19].

The rights and obligations arising from the conclusion of pre-agreement agreements on pricing are defined by the "Procedure for pre-agreement on pricing in controlled transactions, which results in the conclusion of agreements of unilateral, bilateral and multilateral nature, for the purposes of transfer pricing."

However, if we analyze the wording of the rights and obligations arising from the conclusion of agreements on prior coordination of pricing, procedures for their implementation and execution, we can conclude that they are not clearly defined. In our opinion, such a vague wording of rights and responsibilities, as well as the procedures for their implementation (no deadline), will lead to disputes and may undermine the credibility of the tax authority. Therefore, we propose to clarify certain provisions of the "Procedure for preliminary approval of pricing in controlled transactions, which results in the conclusion of agreements of unilateral, bilateral and multilateral nature, for the purposes of transfer pricing" in terms of exercising the rights and obligations of the parties preliminary coordination of pricing.

It should be fair to note that the legislator has made an attempt to address some aspects of the above issues. We are talking about the draft Law of Ukraine "On Amendments to the Tax Code of Ukraine to improve tax administration, eliminate technical and logical inconsistencies in tax legislation" № 1210, adopted by the Verkhovna Rada of Ukraine on January 16, 2020, but to date (07.05.2020) .

The President of Ukraine has not signed it and it is not known whether he will sign it. The draft law proposes to amend the Civil Code of Ukraine during the introduction of three-level documentation on transfer pricing, increase the amount of corporate rights for recognition of persons related from 20% to 25% and also recognize related persons as entities without legal personality and a number of other significant changes that do not address the issues outlined in this article. It should be noted that the bill № 1210 is criticized by many practitioners, in particular O. Shemyatkin believes that this bill needs a veto [20].

3 The system of determining the convergence of business owners through the persons concerned

It is important to determine the relationship of the owner's identity with various companies, either one-day or concerns, which can be registered as fictitious persons. It does not matter where the companies are registered and whether they are hiding offshore or not. To do this, it is necessary to constantly collect data from open and sometimes closed sources and conduct a detailed analysis. It is possible to collect and accumulate data in the cloud, which will allow you to easily accumulate data from sources around the world.

On the basis of the received data it is possible to carry out the analysis by means of associative rules and to predict the following steps in this or that foreshortening.

The main characteristics that describe the associative rule are support and reliability. If we denote the database of transactions by D , and the number of transactions in this database is N , then each transaction d_i , $i = 1, \dots, N$ represents a certain set of objects. Significantly, rule support is through S , and probability is through C .

Associative rule support is the number of transactions that contain both a condition and a consequence.

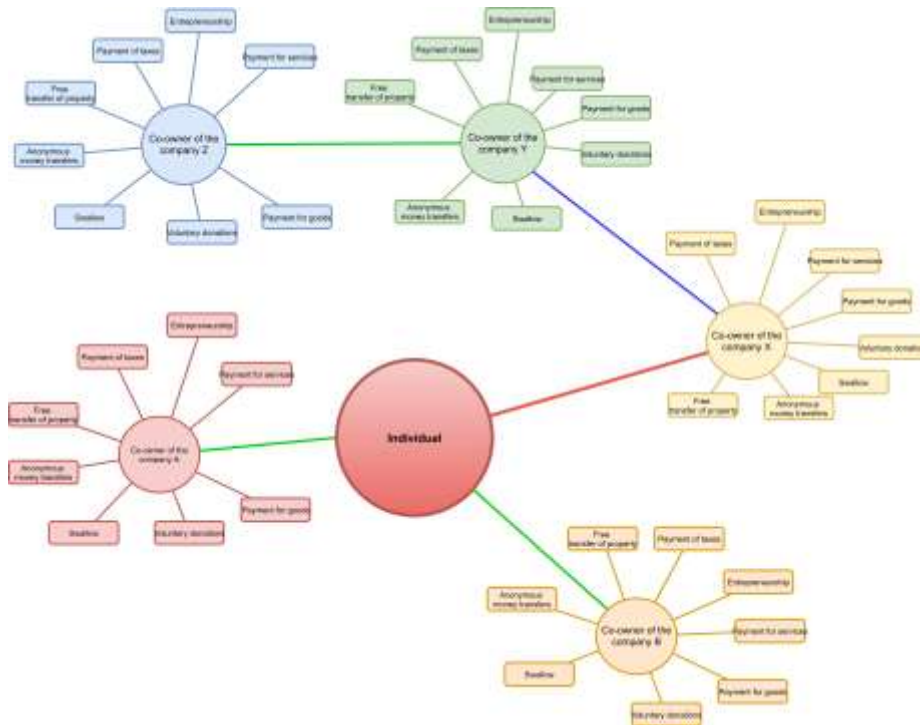


Fig. 1. Блок схема системи визначення зв'язків будь-якого типу

For example, for the association $A \rightarrow B$ can be written

$$S(A \rightarrow B) = P(A \cap B) = \frac{n(\{A; B\} \in d_i)}{N} \quad (1)$$

The probability of the associative rule $A \rightarrow B$ is a measure of the accuracy of the rule and is defined as the ratio of the number of transactions containing the condition and the consequence, to the number of transactions containing only the condition:

$$C(A \rightarrow B) = P(A | B) = \frac{n_1(\{A; B\} \in d_i)}{n_1(\{A\} \in d_i)} \quad (2)$$

If the support and probability are high enough, it can be said with high probability that any future transaction, including a condition, will contain a consequence. That is, for each case it is possible to predict that this or that subject will act one way or another, if it is relevant to any element of the selected link.

4 Conclusions

Given the above study, we believe that today the legal regulation of taxation in controlled transactions in Ukraine needs to be improved. In order to improve the legal regulation of taxation of controlled transactions in Ukraine it is necessary:

1) eliminate inconsistencies and inaccuracies in terminology (change the title of Article 39 of the Civil Code of Ukraine and set out in this wording "Legal regulation of taxation in the implementation of controlled transactions");

2) take into account changes in international acts governing public relations in the analyzed area (establish the obligation to maintain and submit three-level reporting on transfer pricing provided by the BEPS plan);

3) take into account the peculiarities of the status of the subjects of controlled transactions, defined in other areas of law (a) to amend Article. 39 of the Tax Code of Ukraine and determine that controlled transactions can be carried out by taxpayers with an annual income equal to or less than the largest amount of income for the recognition of a small business entity (ie more than 10 million euros), b) determine that related parties may be any entity, regardless of whether they have the formal status of a legal entity, c) indicate that in determining the status of related parties to the company should take into account only the percentage of ownership of ordinary shares, all other legal entities to increase the percentage of ownership of a share in the authorized capital from 20 to 25, d) to exclude from the criteria for classifying persons as related family relations);

4) make the provisions of certain rules clearer and more economically justified (a) extend the meaning of the concept of "controlled transactions" to business transactions between residents of Ukraine, b) amend the Customs Code of Ukraine and allow customs authorities to accept documentation on transfer pricing as proof of the circumstances that accompanied the sale of goods, in cases where it is necessary, c) to establish an administrative fee for the issuance of a conclusion on the feasibility of applying for prior approval of pricing, d) to fix a list of indicative sources of information that can be used to determine the compliance of the conditions of the controlled transaction with the conditions of the business transaction carried out on the principle of "outstretched hand").

5 References

1. Joh R.W.: The conceptual apparatus in the field of legal regulation of taxation in the implementation of controlled transactions . *Wschodnioeuropejskie Czasopismo Naukowe*. № 1. P.114-119. (2017)
2. Tax Code of Ukraine: <http://zakon3.rada.gov.ua/laws/show/2755-17>. (2010)
3. Letter of the SFS of Ukraine dated April 10, № 6481/6 / 99-99-19-03-02-15. URL: <http://zakon.golovbukh.ua/regulations/2341/8293/8213/463099/>. (2014)
4. Resolution of the Dnipropetrovsk Administrative Court of Appeal of 07.12.2015 in case № P / 811/2372/15. URL: <http://www.reyestr.court.gov.ua/Review/54355285>. (2015)
5. Nepesov K.: Tax aspects of transfer pricing: a comparative analysis of the experience of Russia and foreign countries. Moscow. Walters Clover. (2007)
6. Joh R.W.: Related persons under the tax legislation of Ukraine. *Scientific Bulletin of Public and Private Law*. №6. p.188-194. (2016)
7. Mazoruk E.S.: Development of the state tax administration of transfer prices. 170 p. (2012)

8. Dubnytsky V.I.: Transfer pricing. International Analytical Alliance. 142p. (2012)
9. Valeeva A.V.: Improving tax control over transfer pricing. 187 p. (2011)
10. Nepesov K.A.: Tax regulation of transfer pricing in Russian and foreign law. 24 p. (2005)
11. Bulana O.O.: Harmonization of transfer pricing and customs valuation of goods. Finance of Ukraine. № 4. p. 83–93. (2014)
12. WCO Commentary 23.1 (acceptability of TP study for customs valuation purposes. URL: http://www.us.kpmg.com/microsite/taxnewsflash/tp/2011/WCO-Commentary_23.1.pdf)
13. Bulana O.O.: Influence of transfer pricing on the implementation of customs valuation of goods. Economics and forecasting. № 2. p. 59–71. (2015)
14. Kopchynska K.O.: Introduction of European standards of corporate income taxation in Ukraine. Economy and state. № 11. p. 138–142. (2015)
15. Mishin M., Kurilov E.: Documentation on transfer pricing: international experience. URL: <http://www.visnuk.com.ua/ua/pubs/id/8219>.
16. Dictionary of the Ukrainian language: academic explanatory dictionary (1970-1980). URL: <http://sum.in.ua/s/ukhyljatysja/>
17. Lipentsev A.V., Zhuk Y.M.: Administrative services in Ukraine: concept and essence. Efficiency of public administration. № 42. p. 140–149. (2015)
18. Grundel LP Foreign experience of tax control and regulation of transfer pricing. URL: http://www.rusnauka.com/2_KAND_2015/Economics/10_184586.doc.htm.
19. Joh R.W.: Legal regulation of taxation in the implementation of controlled operations in Ukraine. Ternopil. 232 p. (2017)
20. Shemyatkin O.: Why the law № 1210 needs a veto. <http://kmp.ua/>
21. Boyko N., Pylypiv O., Peleshchak Y., Kryvenchuk Y., Campos J.: Automated document analysis for quick personal health record creation. IDDM 2019. Lviv. p. 208-221. (2019)
22. Kryvenchuk Y., Mykalov P., Novytskyi Y., Zakharchuk M., Malynovskyy Y., Řepka M.: Analysis of the architecture of distributed systems for the reduction of loading high-load networks. Advances in Intelligent Systems and Computing. Vol.1080. p.759-550. (2020)
23. Kryvenchuk Y., Vovk O., Chushak-Holoborodko A., Khavalko V., Danel R.: Research of servers and protocols as means of accumulation, processing and operational transmission of measured information. Advances in Intelligent Systems and Computing. Vol.1080. p.920-934. (2020)
24. Fedushko S., Ortynskyi V., Reshota V., Tereshchuk V. Legal And Economic Aspects of the PR Campaign of Scientific Conference in Social Networks. CEUR Workshop. Vol 2616: COAPSN-2020, 2020. p. 342-352. <http://ceur-ws.org/Vol-2616/paper29.pdf>
25. Kryvenchuk, Y., Shakhovska, N., Melnykova, N., & Holoshchuk, R.: Smart Integrated Robotics System for SMEs Controlled by Internet of Things Based on Dynamic Manufacturing Processes. Springer, Cham. pp. 535-549. (2018).
26. Davydova I., Marina O., Slianyk A., Syerov Y. Social Networks in Developing the Internet Strategy for Libraries in Ukraine. CEUR Workshop Proceedings. 2019. Vol 2392: Proceedings of the 1st International Workshop on Control, Optimisation and Analytical Processing of Social Networks, COAPSN-2019. P. 122–133.
27. Kryvenchuk, Y., Shakhovska, N., Shvorob, I., Montenegro, S., & Nechepurenko, M.: The Smart House based System for the Collection and Analysis of Medical Data. CEUR, Vol-2255. pp 215- 228. (2018).
28. Stetsyshyn Y., Awsiuk K., Kusnezh V., Raczkowska J., Jany B., Kostruba A., Harhay K., Ohar H., Lishchynskyi O., Shymborska Y., Kryvenchuk Y., Krok F., Budkowski A. Shape-controlled synthesis of silver nanoparticles in temperature-responsive grafted polymer brushes for optical applications. Applied Surface Science. Vol. 463.p. 1124–1133. (2018).