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**TO THE QUESTION OF TAXABLE LIABILITY OF BODIES OF THE  
PUBLIC AUTHORITY AS PARTICIPANTS OF TAX RELATIONS**

*In the article the scientific analysis of the formation of the system of bodies of public power acting as subjects of tax legal relations and granting of powers in the fiscal sphere is carried out.*

*The author examines the tax legal personality of public authorities: state bodies and local self-government bodies and the degree of their participation in tax legal relations. The author also identifies the special position of the Verkhovna Rada of Ukraine as the highest legislative body in the fiscal activities of the state sector and establishes the specific tax authority of representative bodies of local self-government.*

**Key words:** *tax relations, subjects of tax legal relations, bodies of state power, bodies of local self-government, state apparatus, tax authorities.*

[1, .36].

[3, .2].

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[3, .8].

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[6, . 174].

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[4, . 11].

[6, . 198].

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