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PROSPECTS FOR THE DEVELOPMENT OF THE TAX SYSTEM OF UKRAINE

Abstract. *The article examines the theoretical issues of development and reform of the tax system of Ukraine. It is proved that a broad discussion of this issue determines the direction of research to determine the feasibility of a large number of taxes, the size of the accepted rates, areas for improving tax management, opportunities to expand the tax base, and forecast the impact of tax reform for budgets. It is established that the lack of clear institutional and organizational support and the low level of tax culture of both taxpayers and tax payers objectively dictates the need for further reform and, in some respects, modernization of the tax system of Ukraine. It is determined that the tax system of Ukraine is formed, but has a number of shortcomings, among which the main place is occupied by fiscal orientation, tax administration, low tax culture of taxpayers, tax evasion. It is proved that the development of the tax system can take place in two ways, namely: by making changes and additions to the current tax legislation or by reforming. It has been established that the government's increase in the minimum wage and the deficit of the pension fund cause an increase in tax risks in the medium term. It is determined that the systematic implementation of tax reform and permanent changes in the Tax Code of Ukraine are considered necessary in Ukraine to ensure a sufficient level of budget revenues, overcome the budget deficit, repay ever-growing public debt, create favorable conditions for business development and restore positive economic dynamics.*

Keywords: *financial system of Ukraine; tax system; taxes; economy; development; regulation.*

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ПЕРСПЕКТИВИ РОЗВИТКУ ПОДАТКОВОЇ СИСТЕМИ УКРАЇНИ

Анотація. *У статті досліджено теоретичні питання розвитку та реформування податкової системи України. Доведено, що широке обговорення цього питання зумовлює спрямованість наукових досліджень щодо визначення доцільності великої кількості податків, величини прийнятих ставок, напрямків удосконалення податкового менеджменту, можливостей розширення податкової бази, а також прогнозування наслідків податкової реформи для бюджетів різних рівнів. Встановлено, що відсутність чіткого інституціонально-організаційного забезпечення та низький рівень податкової культури як самих податківців, так і платників податків об'єктивно диктує необхідність подальшого реформування, а в окремих аспектах модернізацію податкової системи України. Визначено, що податкова система України є сформованою, однак має низку недоліків, серед яких основне місце посідає фіскальна спрямованість, податкове адміністрування, низька податкова культура платників податків, ухилення від оподаткування. Доведено, що розвиток податкової системи може відбуватися двома шляхами, а саме: внесенням змін та доповнень у чинне податкове законодавство чи проведенням реформи. Встановлено, що збільшення урядом мінімальних заробітних плат та дефіцит пенсійного фонду спричиняють зростання податкових ризиків у середньостроковій перспективі. Визначено, що системне проведення податкової реформи та перманентні зміни в Податковому кодексі України вважаються необхідними в Україні для забезпечення достатнього рівня надходжень до бюджету, подолання дефіциту бюджету, погашення постійно зростаючого державного боргу, створення сприятливих умов для розвитку суб'єктів господарювання та відновлення позитивної економічної динаміки.*

Ключові слова: фінансова система України; податкова система; податки; економіка; розвиток; регулювання.

Introduction. In today's changing conditions, the government is trying to implement the latest forms in all spheres of life in Ukraine, but the most notable and tangible among them is the formation of taxes and fees. Since the maximum part of taxes and fees is intended to bring the legislation in line with European standards of living, so there is an urgent question about the study and analysis of development prospects. The tax system is one of the most complex in the legal system of Ukraine. However, as the practice of law enforcement of tax legislation shows, changes made to the laws of Ukraine on taxation often cause new problems and are the basis for committing new crimes. Prospects for the development of the tax system of Ukraine were analyzed in the works of such well-known scientists as: S.M. Aksiukov, T.V. Buhai, C.V. Vacynenko, Z.S. Varnalii, R.Ya. Halamai, A.A. Hmyrin, A.P. Hrinko, O.P. Driha, Yu.V. Kasperovych, H.V. Leshchuk, L.V. Lysiak, I.O. Lunina, Yu.O. Melnyk, N.O. Mudrak, L.H. Oleinikova, P.V. Pashka, L.L. Taranhul, Yu.V. Sybirianska, O.I. Chopna and others.

The aim of the research. In the context of European integration, the issues of development and reform of the tax system of Ukraine become especially relevant, as a wide discussion of this issue determines the focus of most research on determining the feasibility of large amounts of taxes, rates, areas of tax administration, tax base expansion, reforms for budgets at various levels. It should also be noted that the lack of clear institutional and organizational support and the low level of tax culture of both taxpayers and taxpayers objectively dictates the need for further reform and, in some respects, modernization of the tax system of Ukraine [1–3]. The tax system of Ukraine is well-formed, but has a number of shortcomings, including mainly fiscal orientation, cumbersome tax administration, low tax culture of taxpayers, tax evasion. Usually, the development of the tax system can take place in two ways, namely by making changes and additions to the current tax legislation or by reforming. In Ukraine, these two paths are closely intertwined. The adoption of the Tax Code of Ukraine streamlined the taxation system, but time has shown its imperfections. Therefore, the introduction of constant changes to the TCU in order to direct the tax system to a qualitatively new state does not sufficiently improve the investment climate, the practice of tax evasion continues, a significant share of the shadow sector of the economy remains. In addition, the increase of the minimum wage by the government and the deficit of the pension fund cause an increase in tax risks in the medium term [4–6].

Systematic tax reform and permanent changes in the Tax Code of Ukraine are considered necessary in Ukraine to ensure a sufficient level of budget revenues, overcome the budget deficit, repay the ever-growing public debt, create favorable conditions for business development and restore positive economic dynamics. At the same time, important issues today are ensuring the relative simplicity of tax administration, transparency, ensuring a reliable system of tax control and its real decentralization. It should be noted that tax reform in Ukraine is taking place under the influence of international tax competition, the need for European tax harmonization and tax policy towards achieving the strategic goal of integrating the country into the EU. Therefore, the reform of the tax system of Ukraine is carried out taking into account current trends in the development of taxation systems of foreign countries, in particular EU member states [15, 18, 22].

Results of the investigation. The tax system of Ukraine, like any state, is designed primarily to ensure the formation of financial resources needed by the state to perform its functions (national defense, law enforcement and national security, governance, economy, social security) [19]. First, this goal of the tax system has a clear fiscal focus. Secondly, the tax system is designed to have a regulatory effect on the processes of socio-economic development

of the country. The purpose of the tax system is focused on the fact that the manipulation of certain elements of the tax (object of taxation, tax base, tax rate) to influence the behavior of economic entities in the economy, in certain regions, in small business, investment, etc. [11, 13–15]. The tax system is a set of approaches and decisions that determine the direction of mobilization of taxpayers in order to provide financial resources to budgets at all levels. An effective tax system provides incentives for the development of industries, enterprises and regions, which corresponds to the principles of the economic system of the state. Improving the efficiency of taxation creates incentives for the development and intensification of entrepreneurial activity, reducing the scale of the shadow economy and the outflow of capital, ensures the filling of budgets at all levels [14–22]. At the same time, analyzing the tax system of Ukraine, we can identify a number of shortcomings, among which are the following:

- rather strong tax burden on the economy;
- low level of tax culture of the population;
- the excise tax does not sufficiently perform its function;
- there is no improvement of personal income tax;
- the state does not timely fulfill its obligation to reimburse VAT to enterprises;
- lack of rationality in the structure of SSC to the Pension Fund and other social funds, as a result of which in Ukraine the main burden of SSC is transferred to employers;
- low interest of local authorities in creating a favorable business climate;
- a weak tax base that would ensure a financially independent local budget from the center.

A comprehensive analysis of the modern tax system of Ukraine shows that it has a fairly low level of efficiency. It is because of the above and other existing problems that we can speak of a small level of coordination of interests between taxpayers and the state. The essence of the problem is that in creating this system were not fully taken into account the theoretical principles of taxation, derived from centuries of experience [19, 21, 22].

For the domestic financial science, the study of tax control is a new direction of scientific research, so this problem is only partially covered in the publications of both scientists and practitioners. The first place among the tasks of the bodies of the State Tax Service is tax control. Tax control is the only system of accounting for taxpayers, as well as control over the correctness of accrual, completeness and timeliness of payment of taxes deposited by financiers. The composition of the tax offense constitutes a legislatively constructed legal model of the typical features of the culpable act, which violates the tax legislation. The absence of a provision on the composition of the tax offense in the Tax Code of Ukraine is a significant gap in the current legislation. Provisions on the composition of the tax offense make it possible to determine the set of features that is necessary and sufficient to attract the guilty person not only to the financial, but also to other types of legal entities. Important is: formation and maintenance of the State Register of Individuals and a single data bank on legal entities - payers of taxes and other tax payments; adoption in the cases provided by the law, normative-legal acts and methodical recommendations on the issues of taxation; clarification of the legislation on taxation among taxpayers and introduction of proposals for its improvement.

Thus, it should be noted that a significant part of legal acts in the field of taxation is a complex and incomprehensible to a wide and diverse circle of taxpayers. As a result, there is a very large number of smokers and it will increase, as there is an inability of the state to regulate the system effectively. Such a policy of the state not only does not create the conditions for economic development, but also involuntarily drives the taxpayer into a dead end. It can be argued that tax evasion is a reaction of taxpayers to the imperfection of the tax law and to the insensitivity of the taxpayer. Accordingly, there is a real need for the creation of a simple and

effective tax control, which will be clearly regulated by a separate law "Financial Law" [11–14].

Given the dependence of the efficiency of the tax system as a whole on the level of tax burden, the establishment of too high or insufficient level will affect everyone, because it will cause changes in the economy, affecting the level of business activity, investment attractiveness, their functions. In this context, it is important for Ukraine to develop a mechanism based on the principle of regressive taxation of industries that increase production, which has the prospect of sales in domestic and foreign markets [9, 21]. It is under such conditions that domestic businesses will be interested in showing the tax base in full, because the larger the amount of profit, the lower the tax rate. Thus, the "objective need" to evade taxes or go into the shadows disappears. In order to reduce the inflationary potential of the tax system, it is necessary to gradually reduce the value added tax rate, primarily on high-tech, knowledge-intensive, environmentally friendly industries, as well as industries that extract natural resources and so on. We should not forget about the taxpayer as an element of the tax system, as a public institution. This requires comprehensive organizational and educational work with taxpayers to improve the level of tax culture, regulate and improve information flows between taxpayers and control bodies for their payment, as well as take into account socio-cultural and psychological characteristics of citizens, established traditions of decision-making in the field of taxation [20, 22]. Payment of taxes must be mandatory.

The system of fines and sanctions, public opinion in the country should be formed in such a way that non-payment or late payment of taxes is less beneficial to the taxpayer than timely and fair fulfillment of obligations to the budget. In tax policy, it is advisable to implement the real state of the system of economic relations between formal institutions with the introduction of a set of actions that reflect the managerial influence of public authorities at different levels. It is also necessary to reconsider the fiscal nature of the development and regulation of tax policy, as government influence on liabilities to the budget of business structures should not lead to a decrease in the efficiency of the latter. It is on the basis of tax policy that the optimization of tax relations and the effective implementation of the regulatory function is available, which contributes to the optimization of the entire taxation system [14–21].

The problem of preventing tax crimes is, of course, national and needs to be addressed urgently. It is important to maintain control over possible negative consequences, anticipate them and neutralize those that cannot be avoided. It is necessary to reorient from mainly repressive measures to general social, economic, political, legal, organizational and managerial, which should be applied in a complex. Prevention of tax crimes is a dynamic set of interrelated measures of social, legal, organizational and managerial nature, which are applied at different stages, levels and levels of society. Effective prevention of crimes in the tax sphere can minimize certain economic threats to the financial security of Ukraine [15, 18].

At present, a tax system has been created in Ukraine, which makes it possible to mobilize funds at the disposal of the state, ie taxes perform primarily a fiscal function. At the same time, in order to more effectively implement and redistribute them for the purposes of economic and social development, and, consequently, to increase the regulatory function of the tax system, it is necessary to further improve it, taking into account the positive foreign experience. The analysis of the experience of progressive taxation models used in foreign countries shows that some of their elements should be adapted in Ukraine to improve the regulatory nature of the impact on the economy. This primarily involves determining the scale of income values and the corresponding tax rates for each level of income of the entity and individuals; full exemption from taxation for a certain period or the provision of tax benefits to enterprises in the extractive industry to stimulate the development of their own natural gas fields

and their proper operation. In addition, for the systematic improvement of tax policy and the tax system of Ukraine, it is important to solve the following tasks [8–12]:

- increasing the transparency of tax payments, introduction of simplified tax administration procedures for taxpayers;
- formation of tax culture in business entities;
- ensuring a reliable system of tax control, which will not burden taxpayers, but will also determine the responsibility for committing a tax offense.

In order to restore the positive economic dynamics, it is necessary to reorient the tax policy and the tax system of Ukraine to a predominantly regulatory / stimulating function.

The result should be an improvement of the country's investment climate and stimulation of innovation and investment activity of economic entities, which is a prospect for further research. The organizational basis of the tax system of any state, ie the correct calculation of taxes, their timely payment, the impossibility of tax evasion, is provided by a well-thought-out system of accounting and reporting. Hence, the urgent need to improve accounting and reporting in Ukraine. An important area of improving the tax system is to reduce contributions to the payroll. But a significant reduction in these accruals should be associated with the reform of the social and pension system and the introduction of a system of personal pension accounts [18, 22].

Improving the tax system should be done by gradually reducing the tax burden in the process of gradual tax reform. The main starting points of this reform should be:

- scientifically substantiated state income policy, the legislative enshrinement of which should be reflected in the Tax Code;
- the taxation system should be part of the state mechanism for regulating the development of certain sectors of the economy. It is necessary to strengthen tax methods of regulating the pace and proportions of economic development. The state must be able to influence all components of the production process – wages, fixed and working capital, the level of profitability;
 - the taxation system should have an investment and social focus;
 - changes in the taxation system should be carried out simultaneously with the reform of the system of remuneration, pensions, improvement of the social sphere;
 - expansion of non-tax forms and methods of budget revenue mobilization through lease of state property, dividends from the share of state property in joint-stock companies, sale of state property;
 - the basis of the tax system should be direct taxes, ie taxes where the object of taxation is the income of an individual, the profit of a legal entity, land, property and capital;
 - indirect taxes should be used only in the form of excise duties to limit the consumption of certain types of goods, the ability of the monopolist producer to obtain unreasonably high incomes, as well as to tax luxury items, protect their own producers;
 - application in taxation of reasonable differentiation of tax rates depending on the type of activity and the amount of profit or income;
 - elimination of tax benefits that contribute to the redistribution of income, distort the value of the indicator in the economy and reduce the competitiveness of producers. Privileges can be provided for a certain period and subject to the use of funds for state-defined needs;
 - tax conditions should be simple and clear to the taxpayer, the tax should be levied at a time convenient for the taxpayer and an acceptable method;
 - clear delineation of taxes credited to the state and local budgets, expansion of the rights of self-government bodies in the field of taxation;

- further introduction and strengthening of the role of local taxes and fees in the formation of local budget revenues;
- further use of customs tariffs as a mechanism for improving taxation in foreign economic activity [1–22].

Conclusions. Thus, given the above and the experience of developed economies, which also mostly implemented tax legislation in their territories by experimentation, our state, in particular, needs a non-traditional approach to the codification of the existing tax system. The result of such an approach, on the one hand, may be, first of all, the stabilization of the tax base, laying the foundations of an integrated tax base, on the other - the creation of a favorable economic climate to improve the mechanism of calculation and collection of taxes. Now we can agree with the statement that Ukraine has a tax system that allows you to mobilize funds at the disposal of the state, to distribute and redistribute them for economic and social development. Thus, to increase the role of the tax system in accelerating economic development, it is necessary to develop a tax policy aimed at stimulating domestic production, innovation and investment activities, consumer demand, as well as strengthening the regulatory and supervisory functions of the state to pay taxes. The fact that Ukraine is in the process of European integration of the national economy places special responsibility on the regulation of financial and economic relations between the state and business structures, and thus determines a new direction in the development of tax policy as a tool to optimize taxation. Further reform of the tax system should be carried out in the areas of congruence of tax system reforms in the reform system in other areas of public administration, taking into account the links between the subjects of tax relations, the validity and analysis of the relevance of changes in tax reforms.

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