

PLACE AND ANALYSIS OF LOCAL TAXES AND FEES TAKING INTO ACCOUNT THE PARTICULARITIES OF THE LEGAL AND REGULATORY FRAMEWORK

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This article focuses on the study of the fundamental changes in the legislative and regulatory framework and determines the theoretical foundations of the analysis of the local taxes and fees, their place in the economic life of the company and the country.

It is stated that the local governments – is the basis of the financial condition of local government, which is engaged in the financing of education, culture, public health, media and social welfare.

The basic concepts are:

- tax as an obligatory and unconditional payment to the appropriate budget, which is taken from the taxpayers.
- tax (payment, contribution) as a compulsory payment to the appropriate budget, which is taken from the taxpayers for getting a special benefit from them.

Local taxes include a property tax and a single tax, which, in its turn, are divided into land tax, vehicle tax, and the tax on the real property other than land.

Local charges include tourist fee and the fee for parking vehicles.

Local taxes and fees are an important source of income of the local budgets that affect the economic development of a region and the possibilities of state structures, so their analysis is vague for the entity and the country as a whole.

An analysis of local taxes and duties should be performed in the following areas: analysis of the tax burden of local taxes and fees; studying the structure of the taxes and fees reimbursed by the operating expenses of the company; calculation of the proportion of local taxes in the total tax business.