

JUSTIFICATION OF THEORETICAL APPROACHES TO THE FORMATION OF THE TAX SYSTEM OF THE COUNTRY

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Formation of an effective tax system requires, first of all, the justification of this economic category. Thus, it is clarified that a tax is the mandatory payment, set by the supreme body of the state legislature and fixed by law, which is one of the most important means of the state influence on the socio-economic development of the country, an important tool for the macroeconomic management of the economy, redistribution of the gross domestic product for the purposes of the economic development and social guarantees for the population, development of science, education, health, culture, ensuring democracy and human rights in the state, national security, and implementation of the state functions in the international sphere, a form of financial, economic, and social relations between taxpayers and the state.

Based on the research of the basic functions and principles of taxes, their interrelation is found. For the purpose of improving the tax administration, taxes are classified and distribution of the tax policy objectives in areas is proposed. To ensure efficient management of the tax system, methodological approaches to its improvement are important. This is due to the fact that the tax system actively influences the economic development and competitiveness of the national economy.

The problem of forming an effective tax system is one of the most relevant in the process of development of the market relations in Ukraine and integration of the Ukrainian economy in the world market. Its solution is made by studying, analysing both the current tax system in Ukraine and gained worldwide experience in the sphere of taxation.

Today the current tax system not only encourages and in some cases hinders the efforts of enterprises to develop production and increase its profitability.

Therefore, the main terms and conditions for the successful operation of tax systems are considered the fact that the tax system should not undermine the financial position of individuals and legal entities – taxpayers and the tax system should positively affect the activity of the taxpayer and the rates and proportions of the socio-economic development of the society.

Thus, the formation of its tax policy in the state, which would have a clear focus on the solution of specific tasks and long-term problems because of their forecasting, is very important. The country needs such a tax system, which would be sensitive to the tax policy, would depend on its impact and would ensure the effective development of the state as a whole and its individual parts.