

# FACTOR ANALYSIS OF THE DYNAMICS OF TAX REVENUES FROM INDIVIDUALS-ENTREPRENEURS ON THE GENERAL TAXATION SYSTEM FOR 2013-2015

**Lebeda M.O.**

PhD Student at the Department of Finance,  
Kyiv National Economic University named after Vadym Hetman

Analysis of scientific publications in recent years has allowed us to substantiate that the task of distinguishing the influence of certain factors, determining the tax revenues dynamics (reflecting the influence of qualitatively dissimilar social processes) is recognized as important, but does not have a definite quantitative solution based on the actual statistical base. Therefore, this article is devoted to just such an assessment.

We singled out and estimated the impact of two groups of such factors, influencing on the dynamics of tax revenues from individual entrepreneurs on the general taxation system using the chain substitution method. The first group of factors reflects the influence, caused by the formation of this group tax payers potential for paying taxes. So the economic activity of the population as a whole, and individual entrepreneurs, in particular, have been reduced, causing a reduction in the tax base. But the average scale of economic activity – have been grew, ensuring its growth. The total impact of both factors on the tax base was negative.

The second group of factors reflects the influence, causing by characteristics of the

using such potential of individual entrepreneurs in the taxation process and was manifested through changes in the effective tax rate. The direction of such changes impact was predominantly negative: the effective tax rate was reduced, reducing the amount of tax revenues from individual entrepreneurs. At the same time, even a reduction in the tax burden was not accompanied by an increasing in the scale of economic activity of individual entrepreneurs.

The obtained quantitate results we tend to interpret as a sign that, firstly, the scale of economic activity of individual entrepreneurs is weakly elastic to changes in the tax burden (at least – to a small reduction in it). Secondly, that in the sector of economic activity of individual entrepreneurs over the last years, the trend towards the enlargement of the scale of economic activity was dominated, which was accompanied by a reduction in the total number of economic entities (concentration of business activity). That trend creates prerequisites for lowering the costs of administering taxes or improving the specific (per unit) indicators of resource provision for activities of tax authorities.