

DIRECTIONS FOR IMPROVEMENT OF THE SYSTEM OF IMMEDIATE TAXATION IN UKRAINE

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The range of problems of taxation and his influence on the profits of budget embraces the remarkably wide circle of sharp, publicly important questions, research and discussion in relation to that activate in the days of changes – political, economic, social. Today Ukraine is exactly on the stage of reinterpretation of the attained results and choice of next directions of socio-economic development that needs the corresponding scientific ground of new initiatives.

Indirect taxation occupies the special place in the sphere of both taxation and budget, as through indirect taxes the state can realize the redistribution of financial resources between the different categories of consumers – wide layers of population, enterprises, by a budget, between residents and non-residents. In the context of the proclaimed principle of tax politics is strengthening of stimulant and regulative function of

taxation, a role of indirect taxes is extraordinarily ponderable.

Modern dynamics of development of public finances the base constituents of that are budgetary and tax spheres, in Ukraine characterized by the model enough tendencies of strengthening of role of separate constituents of the tax adjusting in the decision of practical socio-economic tasks of the state. In addition, deepening of integration of national economy in a world economy and trade finds out growing dependence of competitiveness of economy on the level of efficiency and competitiveness of the system of taxation in a country. In the modern terms of price and conjuncture vibrations on foreign markets all more noticeable role is played by taxes that touch the sphere of consumption and price adjusting directly. To such taxes excises, duties and tax, belong, in particular, value-added.