

## TAX STIMULATION OF INNOVATIVE ACTIVITY IS IN UKRAINE AND POLAND IN THE CONDITIONS OF THE EUROPEAN CHOICE

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In the article the modern tendencies of application of instruments of tax stimulation of innovative activity are exposed and the comparative analysis of the normatively-legal providing of realization of tax incentives of investment-innovative activity is carried out in Ukraine and Poland. During an analysis, certainly, that tax incentives showed oneself as an effective instrument of indirect state support of innovative activity on her finishing stage and with beginning of the serial producing of innovative products and receipt of incomes.

Experience of Poland is examined on questions tax stimulation of development of economy in the direction of activation of innovative-investment activity, and possibility of his use in Ukraine. Thus in majority the European countries widespread application of complex of tax deductions in combination with simplification of procedure of registration, registering, stowage of accounting for innovative enterprises.

Potential of tax stimulation of innovative economy of Ukraine can be exposed by

means of analysis of indexes and indexes that characterize her technological and innovative competitiveness, in particular by the Global innovative index.

Considering the national and Polish features of tax stimulation, narrowing the list of problems that touch the innovative sphere of Ukraine in the conditions of eurointegration the basic problems of perfection of tax law are outlined with the aim of activation of innovative processes in the conditions of European integration of national economy.

As a result of this research, drawn conclusion authors that in Ukraine it costs to carry out tax stimulation of innovative activity of enterprises for the increase of their competitiveness, first of all tax preference must be accepted in relation to an income tax, for enterprises that carry out innovative activity, and tax, from the profits of physical persons that are busy in an innovative process, as experience of the European countries testifies, in particular and to Poland.