

FORMATION OF INCOME OF THE STATE BUDGET IN COUNTRIES WITH TRANSFORMATION ECONOMY

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The article summarizes the existing theoretical approaches to the definition of the essence of the concept of "state budget" and "state budget revenues" in accordance with the current normative and legislative framework. Investigation of the essence of budget revenue formation is a rather topical issue of the present, since the increase of the efficiency of the use of financial resources, which is redistributed through the budget system, depends on understanding the essence of the specified economic category and the main endogenous and exogenous factors that determine its development.

The experience of forming the revenues of the state budget in countries with a transformational economy, the definition of opportunities and prospects of its practical application in Ukraine is considered and summarized.

The author outlines the priority tasks of budget policy implementation in terms of forming the revenues of the state budget in order to stabilize the national economy and to create a favorable macroeconomic environment based on medium and long-term planning.