

ADAPTATION OF DEVELOPED COUNTRIES` EXPERIENCE AND THE MAIN DIRECTIONS OF IMPROVING THE SERVICING OF LARGE TAXPAYERS

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The article analyzes the experience of the developed countries: Australia, Great Britain, Norway, and the Netherlands, which introduced measures that promoted the strengthening of the tax system of the country, strengthened control over the payment of mandatory payments and, finally, reduced the level of budget deficits.

Considered are the identification criteria of large taxpayers, which differ, depending on the country of management, based on national characteristics and conditions, as well as on the government's decision on where to draw a line between "large" and "small" taxpayers.

It is determined that the analysis of foreign identification experience and tax service of large taxpayers reveals that in the developed countries the attention of offices that service large taxpayers is paid to expanded dialogue with large payers, as well as to the level of satisfaction of large payers with methods of cooperation with tax authorities.

It is grounded, that in terms of improving the mechanism of servicing large taxpayers in Ukraine, important factors are: the perception of the Australian tax office's experience in work with large payers, in particular by introducing a risk-oriented approach to work with large taxpayers considering payer's tax history, their role in generating revenue budget; the transition to an active dialogue with large taxpayers that has been most successfully implemented in Norway and the Netherlands, the main feature of which is to prevent the violation of tax laws by establishing real-time cooperation with large taxpayers; the introduction of specialized tax support for individuals – wealthy taxpayers, which are inherent in countries with better practices of tax administration, in order to increase the level of tax discipline compliance by citizens with high income and improve the procedures for their servicing by tax authorities.