

Features of tax responsibility in Ukraine

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The article provided material for clarifying the nature, forms and methods of concealing taxes and studying their impact on the socio-economic situation in the country. In order to identify the constituent mechanisms of tax concealment in Ukraine, an analysis of recent changes in the tax area was conducted. The main changes in the tax system of Ukraine arose as a result of the tax reform. The main motive for raising the minimum wage in 2018 is not an increase in the welfare of the population, but an increase in revenues through hidden taxes. In our view, hidden taxes are tax receipts that are not properly identified or legally hidden. As a consequence, the transformation of budgetary expenditures into taxes occurs when the tax base of profit increases.

Here are ways to hide the taxes that are being allocated: understatement and concealment of objects, tax base and amounts of taxes (concealment of tax objects, deliberate miscalculation of the tax base, deliberate reduction of

statutory tax rates, deliberate lowering of tax amounts to be paid to the budget ; illegal use of tax privileges), falsification of tax accounting and reporting (tax accounting in violation of applicable law, double accounting, distortion in accounting documentation, failure to tax reporting, forgery and fraud primary documents, use of forged documents accounting, transfer to personal use assets reflection of their off-balance sheet).

Thus, on the one hand, the amount of taxes in Ukraine, as it were, decreased, and on the other hand, began to pay more taxes, taking into account the latent nature of the increase in the rate of many taxes and fees.

Significant tax system liberalization as a result of tax reforms in recent years has not happened.

It should be noted that the tax system of the country should be changed in such a way that the economic interests of both parties – the state and taxpayers – are more taken into account.