

## **Problem aspects of accumulation in the accounting of the information of the tax base for calculation of nationwide taxes and fees**

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Enterprises engaged in economic activity must pay taxes and fees. Information necessary for the calculation of nationwide taxes and fees is appropriate for taxpayers to accumulate in the accounting system. Business management can take effective managerial decisions only if accounting is capable of ensuring the accumulation of qualitative information. Companies in the accounting need to accumulate, in particular, data on tax bases in the context of all taxes and fees. The tax base is the physical, cost, or other characteristic expression of the taxable item, to which the tax rate is applied and which is used to determine the amount of tax liability.

According to the current tax legislation, information on mandatory elements of the tax, including the tax base, must be specified in the Tax Code of Ukraine. The conducted research shows that in violation of tax legislation in the Tax Code of Ukraine for some nationwide taxes and fees, such a mandatory element as the tax base is not defined. The tax base for the following taxes and duties is not defined:

- rental payment for the use of subsoil for purposes not related to the extraction of minerals (component part of rental payment);
- rental payment for the use of the radio frequency resource of Ukraine (a component part of rental payment);
- rental payment for special use of water (a component part of rental payment);
- rental payment for special use of forest resources (a component part of rental payment);
- rental payment for the transportation of oil and oil products through main oil pipelines and petroleum product pipelines, the transit transportation of ammonia through pipelines on the territory of Ukraine (a component part of rental payment);
- military fee.

The lack of statutory tax bases in the context of some nationwide taxes and fees creates additional difficulties for the accounting departments of enterprises. As a result, accumulation in the accounting system of information necessary for the calculation of taxes and fees is hampered. As a result, the probability of errors that may arise in calculating tax liabilities increases.