

## Efficiency of tax policy is within the framework of integration processes

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Very urgent is the need to identify problematic issues related to the harmonization of tax policy, study of the factors of influence on tax policy and the main indicators of efficiency, which would have led not only to overcoming the financial crisis in general, but also to further economic growth, for the development of enterprises in Ukraine of various industries.

The goal is to identify problematic issues related to the harmonization of the tax policy of the state, to provide the main indicators of the effectiveness of tax policy and the factors affecting it in order to improve the business environment.

The tax policy at the micro level (at the enterprise level) clearly determines the effectiveness of the activity as a whole, but directly depends on the conditions in the business, that is, from the tax system of the state.

Tax policy should ensure fulfillment of the main – fiscal role of the state (filling the budget

with financial resources necessary for the state to perform its functions) and should ensure the implementation of the regulatory function of taxes in order to increase the impact of the tax mechanism on the processes of reproduction.

An important factor in assessing the effectiveness of tax policy is the degree of its compliance with the state of the economy of Ukraine, the state of harmonization in the integration processes, the state of development of tax-forming industries and the state of the intensity of investment processes.

Tax policy must have the appropriate legal framework to integrate the principles of social justice, stability, equality, rationality, consistency, legality, systemicity, economic benefit and substantiation, ease of administration, solvency, stimulating entrepreneurial production and investment activity, accessibility and a unified approach.