

## VALUE-ADDED TAX ADMINISTRATION PROBLEM AT THE MODERN STAGE

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A value-added tax is an indirect tax on a added value, that is created at all stages of production turnover, that includes a raise in the cost of commodity, works and services and fully paid by end-user of commodities, works, services.

A sum of the payment is determined as a difference between tax obligation and tax credit. End-user pays for commodity a price includes all sums of VAT payments. With the acceptance of the internal revenue code of Ukraine of substantial changes, it did not take place in the record keeping of tax credit. The main problem of the tax application, as well as general functioning of the tax system of Ukraine, exists over instability of legislation.

Synthetic accounting after a value-added tax based on an account 64 "Calculations after taxes and payments", in the cut of taxes of concrete enterprise. The analytical accounting of calculations after VAT regulates the conduct of a few accounts, depending on the methods of realization of calculations with enterprises-contractors: 641 "Calculations after taxes", 643 "Tax obligations", 644 "Tax credit".

The lacks of budgetary compensation of VAT are constrained, from one side, by the ill-timed return of money and, from other, by causing of proximate damages to the state, in connection with groundless budgetary transfer funds in behalf on business corporations. Thus, the compensation of value-added tax is the simple method of manipulation of realization of financially economic operations for the sake of receipt of money by a legal way from a budget.

A considerable problem that must be decided in the near time is creation of effective mechanism of warning of illegal return of this tax, in fact application of illegal charts of compensation of VAT during realization of export operations generates the problem of leading out of capital from the economy of country.

Today there is a necessity of change of interest rate of VAT for the side of differentiation. With the aim of reduction of differentiation of living standard of citizens by means of indirect tax rates, in particular VAT, it is expedient to set up following differentiation: to use the understated rates for commodities, that included to consumer goods basket, and overpriced for the luxury commodities.

Foreign countries, passing the evolutionary way of development of the tax systems, at one time entered effective facilities and methods of management of production of taxes processes.

The analysis of their experience gives an opportunity to come to the conclusions about acceptability of some practical decisions for application in Ukraine: firstly, to transfer accents on the work segment and adjusting of partner mutual relations with payers; secondly, a liberalization of processes of presentation-acceptance of accounting and realization of verifications; thirdly, an application of progressive methods of payers selection for realization of verifications.

Thus, in our state, as well as in many other countries in the world, a value-added tax is one of basic sources of forming of budget profitable part, and that is why the

normal functioning of this tax is important for the national economy. It is marked that major advantage of value-added tax is its potentially high fiscal efficiency, so as it has a wide base of taxation, that includes most groups of commodities and services, the changes of assortments of consumption substantially do not influence on entering of tax budget. A tax must be separated in behalf on the state with the aim of imple-

mentation of socio-economic, political, legal functions, and privileges must be, to our opinion, necessarily for support of development of weak spheres of production. Thus, in our state, as well as in many other countries in the world, a value-added tax is one of the basic sources of forming of profitable part of budget, and that is why the normal functioning of this tax is important for the national economy.