

# TRANSFORMATION OF TAX SYSTEM OF UKRAINE

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The tax system of Ukraine has begun the formation in 1991, but today it is still impossible to call this process complete. The continuous radical changes happening in tax system of our country though are directed to its improvement, but actually only destroyed it, lead to short-reception of the predicted indicators of formation of revenues of the budget, promote evasion of taxes, confusion in charge and drawing up the reporting under certain taxes and fees, complicate control of their payment and so forth.

Generally, the tax system represents a set of the nation-wide and local taxes and fees withheld in the order established by the legislation in budgets of various levels. Apparently from definition, set of nation-wide and local taxes and fees is a key basis of tax system. And their structure has undergone essential changes for 1991-2016.

So, in 1991 there were 29 nation-wide and 16 local taxes and fees. Such quantity of taxes and fees was heavy burden for the enterprises and businessmen who only began the activity in the conditions of independent Ukraine. For this reason this period is characterized as the most shadow in tax system of our country. Attempts of the power to bring business of Ukraine "out of a shadow" was one of the acceptance reasons in 2010 of the Tax code of Ukraine thanks to which the tax system of our state has undergone considerable changes.

According to the first edition of the Tax code of Ukraine quantity of nation-wide taxes and fees have significantly decreased: 01.01.2011 in Ukraine there were 18 nation-wide and 5 local taxes and fees. The last changes have been brought in structure of nation-wide and local taxes and fees in December, 2014 and have begun to work at 01.01.2015, in particular nation-wide taxes and fees remained only 7, and local taxes and fees – 4.

Except continuous changes in structure of taxes and fees, negative sides of modern tax system of Ukraine, it is also possible to say about continuous growth of rates of an excise tax, cancellation of all privileges on income tax, keeping of military collecting, cancellation of preferential rates of a profitable tax for miners, continuous change of rates of taxes and fees, object of the taxation and order of his definition, annual emergence of new forms of declarations and a form of the tax consignment note and continuous attempts of the power "destroy" small business.

Thus, for today there was a burning issue in ensuring stability of tax system of Ukraine, its compliance to the principles established by the legislation. For ensuring sustainable economic development of the country it is necessary to analyze constantly all changes happening in the tax law of the country, to estimate their influence, both on taxpayers, and on formation local and state budgets of Ukraine.