

TAXES – THE BASIC LEVER OF MACROECONOMIC REGULATION

Nezdoymynoga E.E.

Candidate of Economic Sciences
Poltava State Agrarian Academy

The essence of taxes and functions, which they execute for providing of providing of the macroeconomic adjusting, is considered in the article. The author draws attention to taxes as compulsory payments to individuals and legal entities to the state. The regulatory impact of taxes and the tax system in general, the economy of the state is determined by how focused it solves complex problems associated with providing revenues to budgets of all levels and, on this basis, increased living standards.

Attention to the structure of the Ukrainian tax system is devoted. The basis of this structure is defined and legally approved tax classification. The mechanism of macroeconomic regulation ensures the implementation of the principles of fiscal management, which include consistency, comprehensiveness, priority, alignment of

interests, adaptation, continuity, minimum adequacy, effectiveness of implementation, rational combination of strategic and tactical approaches, and legislative regulation.

The role of taxes is defined in forming of profitable part of Ukrainian budget. The level of the tax revenue to the state budget is analyzed for the last five years. The structure of the consolidated budget substantially prevail tax revenues, confirming their importance as a lever of macroeconomic regulation. During the study period, structure of tax revenues to the consolidated state Ukrainian budget changed. The main part of the structure of tax revenue is VAT.

The basic directions of further development of the Ukrainian tax system are formed taking into account the last updates in a tax legislation.