IMPROVEMENT OF THE APPROACH
TO THE RISK TAXPAYERS' IDENTIFICATION

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Today the state has a very difficult task – in time of crisis and economic stagnation provide adequate funding for the main spheres of the country life. But the increase of revenues of the country by introducing new taxes or raising basic tax rates are not expected as possible without a material adverse effect on economic processes. Under these conditions, one of the priorities activities of Ukrainian fiscal authorities is to increase the level of tax returns, primarily by preventing the facts of tax minimization schemes use and developing the effective measures of tax avoidance counteraction.

So this research is devoted to developing a new approach to the identification of risk taxpayers, which will increase the efficiency of the fiscal authorities of Ukraine's work on countering tax avoidance.

One of the main aspects of the fiscal authorities work in combating tax avoidance is to expand the information base and to set the proved criteria for the selection of risk taxpayers. The efficiency of fiscal authorities' control measures and accordingly the level of additional tax revenues depend on how informative, quantity measurable and comparable can criteria be specified.

The author proved the necessity of using the financial statement (report) as an information source about the probability of use of the tax minimization schemes. There is developed an algorithm of detection of the risk taxpayers as a result of comparison of the information in financial and tax reports.

Implementing the proposed approach enables to conduct the following actions to identify risk entities and / or risky business transactions:

− determine the highest priority for testing risks by the sum and the nature of the tax risk;

− implement an integrated assessment of tax risks through the use of risk importance weighting coefficients, its category and value, considering the factors of reliability of information about risk and / or its elements, the level of "evidence" and so on;

− assess the level of entities riskiness by size and importance of the identified risks, taxpayer fiscal behaviour, indicators of financial and economic status and other factors;

− make management decisions regarding the choice of testing tax risks method depending on parameters of tax risk profile and degree of taxpayer riskiness;

− perform the inspection overseeing and audit of testing tax risks' effectiveness;

− standardize the methodology and procedures for testing typical tax risks.