

## FOREIGN EXPERIENCE OF TAX DEBT MANAGEMENT AND ITS ADAPTATION IN UKRAINE

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In any country, in which taxes act as the base of supplying of powerful authorities and regulations of the national economy, the rights and powers regarding tax debt management are vested by fiscal authorities. Regulations of the Tax Code of Ukraine regarding tax debt management in determined cases are specified in sufficient detail, but many situations require careful studying. In this regard, we believe that the consideration of the experience of foreign countries on tax debt management will be useful for Ukraine, which, as it is known, is not marked by high taxing discipline.

The article is devoted to the study of organizational, information and integrated bases of tax debt management in developed world countries, a generalization of tactical and strategic measures on a collection of tax debts from payers, as well as the justification of opportunities of application of advanced foreign experience of tax debt management in Ukrainian practice.

The specifics of scientific tasks being the subject of the research required the use of a complex of methods, which enabled to analyse a foreign experience of tax debt management and to offer the ways of its implementation to Ukrainian practice.

In the article, approaches to the risk-oriented tax debt management are considered. These models illustrate an interaction between analytics, segmentation of tax payers, modelling of risks of tax debt incurring and its liquidation. Such an interaction ensures the development of an individual approach to particular tax payers-debtors,

which increases the efficiency of tax debt management.

Tactical and strategic measures on collection of tax debts from the payers are generalized, which, besides the risk-oriented approach, in developed world countries provide payers' differentiation (by sizes of activity, payment behaviour, volumes of tax debt, etc.) for the account of individual circumstances of the debt incurring and development of measures for its collection; development of a system of early response for the prevention of tax debt incurring; outsourcing of tax liabilities of taxpayers, and others.

In Ukraine, a serious attention is expedient to pay to the question of prevention of the tax debt incurring. In the practice of tax debt management, it is necessary to introduce some elements of incentives of diligent taxpayers, for example, with regard to those taxpayers who are timely and in full they are paid for a long time, to provide granting of the privilege as a release from payment of a part of the fine at approach of payment delay. One more can be a step on the way of improving the tax debt management in Ukraine by drawing the USA experience. The last provides transfer of a part of functions of the collection of taxes on outsourcing to private enterprises – at least, such a variant will allow revealing fitness of any other persons (besides state authorities) to the tax debt collection. But given way assumes a necessity of modifying to current legislation, and therefore, previously it is necessary to conduct a careful research, to analyse all

possible consequences from establishing a partnership with such enterprises, to reveal a potential economic gain and to predict end results, achievement of which should be planned following the results of work of such enterprises.