

UKRAINE AND THE EU TRADE COOPERATION: THE IMPLEMENTATION OF THE EUROPEAN APPROACHES TO INDIRECT TAXATION

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The period of acquisition the independence by Ukraine coincided with the intensification of the influence of globalization processes on its economy. It obtained the exit and the strengthening of the country in the world market with further deepening trade relations with other countries. At the present stage of the development of trade relations between Ukraine and the EU, the issue of tax harmonization acutely raised. It is possible to do by making some recommendations that can also affect the intensity of foreign trade. These requirements are an indispensable part for obtaining the Ukraine's membership in the EU.

Recent political events in Ukraine have opened broader the market of the European Union's countries, where Ukraine has many opportunities for foreign trade.

The signing of the Association Agreement between Ukraine and the EU provoked some changes, which are related to the mutual trade. The EU is ready to reduce customs-tariff barriers but it also requires some changes from the Ukrainian side in terms of taxation by value added tax.

This Agreement focuses on indirect taxes. These taxes are paid by the end users. In Ukraine, indirect taxes include: value added tax, excise tax, and duty.

Inasmuch as the indirect taxation is an important component of the Ukraine's economy as: the source of the state budget and the measure of control for domestic production – it needs the elimination of existing disparities through the harmonization of indirect taxes system with the EU's members. After all, this will be a significant impetus to expanding the trade opportunities of Ukraine.