

Використані джерела:

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PROBLEMS OF TAX POLICY IN UKRAINE

The effective tax policy is one of the most significant factors of stable economic growth. We can see ineffective tax policy in Ukraine, that leads to big gaps in budget and disrupt the process of normal functioning of state. Thus, the study of the major problems of tax policy of Ukraine is highly relevant. There are many scientists, who find this topic very important for research, such as Z. Varnaliy, I. Makarchuk, L. Tarangul and others. This article displays the variety of problems in tax policy and tax legislation.

The main purpose of tax policy lies in providing of flows of funds in the form of taxes, which are necessary for state to perform its functions. Effective tax policy must conclude the different points of views: first – taxes need to be as possible lower for taxpayers and in the same time they should ensure the performance of all essential state`s functions. Today tax policy of Ukraine is characterized by instability, frequent amendments to tax legislation, non-uniform distribution of taxes burden and tax leakage.

The confusion of the Ukrainian tax system has been observed since the time of Ukraine's independence. Now, there are a lot of regulations that only complicate the tax process. Taxpayers do not have time to adequately respond to changes in the order of accrual and payment of taxes. Common Ukrainian problem is widespread tax evasion by businesses and citizens. In Ukraine tax evasion is affected by the unequal distribution of the tax burdens far more than by the size of tax rates [1]. Due to Ukraine`s tax policy based on high tax rates, especially on

wages fund. That's why the cases of paying salaries "in envelopes" happens, which, in turn, causes a revenue loss in the Pension Fund of Ukraine [2]. Also, the poor financial condition of a significant number of taxpayers, which makes it objectively impossible for them to pay taxes in full and the distrust of taxpayers to the tax authorities cause the tendency to avoid paying taxes. Additional urgent problem is a high level of tax burden on business. The tax rate on business in Ukraine is more than 57% of profit, while in Poland – 38%, in Ireland – 29%. Such a high taxes leads to increasing of the level of the shadow economy in the country (in Ukraine it reaches 45–50% of GDP, while the average European level is only 10–15%) [3]. The problem of ineffective tax administration equally important for Ukraine. The system of administration and the process of calculation of taxes is too difficult and expensive. It spends more than a billion UAH annually on the administration of business taxes. Before the appearing the Tax Code in Ukraine, there were 115 forms of tax reporting and 75 annexes to them. Now, only 74 forms of tax reporting have been accepted, but at the same time 121 annexes to them [4]. It is obviously, that the new system has become more complex and extensional.

Ukrainian tax policy has a lot of drawbacks, such as imperfection of the tax legislation and administration, noncompliance with a statute by taxpayers. Moreover, they are strengthened by large-scale corruption, existing in all stages of tax collection. Current tax policy is detrimental to efficiency and stability of economic development, mainly because of deficit of certain financial resources needed at least for appropriate functioning of the state. Government must work out the strategy of tax policy, that provides advance functioning of Ukraine, stimulate the flows of innovation in business and motivate companies and citizens to come out of the shadow economy.

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ПОПЕРЕДЖЕННЯ КОРУПЦІЇ: РЕПРЕСИВНІ ЗАХОДИ ЧИ ІНСТИТУЦІЙНІ РЕФОРМИ?

Необхідність боротьби з корупцією не викликає жодних сумнівів ані у науковців, ані у пересічних громадян. Проте досвід багатьох країн з високим рівнем корумпованості свідчить про низьку ефективність найпоширеніших заходів боротьби з корупцією. Проблема загострюється ще більше через те, що найбільш корумповані країни є бідними країнами та не мають можливості витратити гроші на малоефективні антикорупційні заходи. Через це, особливої актуальності набуває проблема оцінки ефективності антикорупційних заходів.

Метою цієї статті є визначення причин неефективності репресивних антикорупційних заходів.

Сьогодні найбільш поширеними у боротьбі з корупцією є репресивні антикорупційні заходи, тобто заходи, що націлені на виявлення укладених корупційних угод та накладання штрафних санкцій на учасників цих угод. Імітуючи боротьбу з корупцією подібні заходи характеризуються цілою низкою недоліків, проте найбільшою вадю цих заходів є ігнорування основної причини поширення корупції: неефективність чинних формальних правил [1].