

problems requires a creative approach; secondly, creativity in analytical thinking helps to extract meaning from sets of raw data; third, if a manager has excellent leadership skills based on creative ideas and vision, he can unite team members and motivate them to work together to achieve the ultimate goal. It has been studied that motivation is one of the most important components of creativity because it comes from the desire to do something that has never been done before. It is proposed to highlight creativity as an integral quality from the "soft skills" of hospitality workers, because a person with non-standard thinking and unique ideas can be successful in this field and help their employers improve their business. It is highlighted that the key conditions for the success of managing the creativity of personnel in hospitality industry establishments are knowledge; creative and critical thinking; employee motivation for creative, intellectual activity.

Modern practical approaches to managing the creativity of personnel in hospitality industry establishments are proposed, among which innovative, marketing and "startup" approaches are highlighted. **creativity management, personnel, hospitality industry, modern approaches, marketing, "startup"**

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Administration of taxes in the system of factors ensuring the effective implementation of the tax policy of the state

The article is devoted to the study of the place and role of the tax administration mechanism in the system of factors ensuring the effective implementation of the state's tax policy. It was found that the tax policy is an important component of the socio-economic policy of each country. Based on the results of the research, it was established that the content of tax policy is revealed through a set of legal, economic and organizational measures of the state, which are implemented in the field of taxation and are aimed at forming a reliable financial basis for the functioning of the state, achieving positive changes in socio-economic development and protecting national interests in the conditions of globalization and integration processes. The basic principles of tax policy formation are substantiated, which recognize the following principles: adequacy of budget support; tax capacity; equal tension; system and internal integrity of taxation; stability of taxation; flexibility (elasticity) of taxation and efficiency of taxation. It is proven that the domestic tax policy is mostly focused on the implementation of the fiscal function of taxes, which reduces its effectiveness in the context of creating prerequisites for economic growth. The main shortcomings of Ukraine's tax policy have been identified, which are manifested in: lack of ranking of goals by their degree of importance and concentration of efforts on achieving the most important of them; unclear definition of the problems facing the country's economy; inefficient structure of the tax system; prevalence of indirect taxes; high level of tax burden and uneven distribution.

It was found that the key element of the tax policy is the mechanism of tax administration, which is a set of interrelated management procedures, methods, functions and actions of an applied nature, carried out by tax authorities in a continuous cyclical process of implementing the tax policy of the state in order to ensure the mobilization of taxes and fees to the budgets of different levels. The main elements of tax administration aimed at ensuring the effective implementation of the state's tax policy (tax planning, tax audit, improvement of information systems, raising the level of tax culture, improving the qualifications of tax authorities, improving the quality of service to taxpayers) have been identified.

tax administration, tax policy, tax relations, taxpayers, taxes, fees, principles of tax policy, tax functions, tax administration mechanism

Statement of the problem. The implementation of the defined economic strategy of Ukraine, aimed at its transformation into a highly developed European state and accession to the EU, orientation towards sustainable economic growth, require improvement of the state's activity in regulating macroeconomic processes. In this context, one of the main directions of increasing the effectiveness of state economic policy is the formation and implementation of tax policy aimed at providing financial resources to the needs of the state

and stimulating economic growth. These can be achieved by increasing production volumes, increasing the level of entrepreneurial activity, implementing investment initiatives and creating conditions for the exit of operating activity and income of business entities from the shadows. The key factor in the effective implementation of the state's tax policy is the functioning of the tax administration mechanism that aimed at the needs of the socio-economic development of the state, overcoming structural disparities in the economy, reducing the tax burden, simplifying taxation, initiating an increase in the economic activity of business entities and creating conditions for attracting both national, as well as foreign investments, ensuring the growth of the population's well-being. Inconsistency of tax revenues to budgets with the financial needs of the state (in the structure of revenues of the consolidated budget of Ukraine, tax revenues in recent years amounted to: in 2022 – 61.16%, in 2021 – 87.46%, in 2020 – 82.57 %, in 2019 – 82.98%, in 2018 – 83.29% [15]), exacerbates the problem of the effectiveness of tax policy implementation. The solution of this problem requires the use of balanced approaches to the formation of a tax administration mechanism aimed at ensuring fiscal needs state and achieving a high level of trust of taxpayers.

Analysis of recent research and publications. The scientific works of V. Andrushchenko [1], A. Krysovaty [4], O. Magopets [6], V. Melnyk [7; 8], K. Proskura [11], N. Shalimova [17], and others. The question of determining the essence of tax policy, its place and role in state regulation of the economy, and the peculiarities of its formation and implementation in certain periods of the development of Ukraine are revealed in their studies by Ya. Lytvynenko [5], P. Melnyk [9], M. Ruban [12], K Swabian [18; 19] and others. However, there are almost no systematic studies of tax administration and tax policy in their relationship, which, accordingly, actualizes scientific research in this direction.

Statement of the objective. The task of this article is to study the place and role of the tax administration mechanism in the system of factors ensuring the effective implementation of the state's tax policy.

The main material. At the current stage, our country is going through difficult times in political, economic, and social development, which is caused, first of all, by Russia's military aggression against Ukraine, which complicates, and sometimes even makes impossible, the processes of the effective functioning of the national economy. At the same time, issues regarding the effective implementation of the tax policy aimed at ensuring effective prerequisites for restoring the stability of the positive dynamics of the economic development of our state remain extremely important. Without a well-founded state tax policy, which is part of the financial policy, and ideally should correspond to objective economic, social, and political realities and be aimed at the implementation of budgets at different levels, it is impossible to understand or determine how effective the impact of the tax mechanism will be on the solution socio-economic problems.

As K. Shvabiy notes, and with which it is difficult to disagree, "tax policy is an integral attribute, and the right to choose and form its content is a sign of maturity and self-sufficiency of the state. Only a country that forms its economic policy, including tax policy, can be considered independent" [19, p. 91]. At the same time, the formation of tax policy in conditions of macroeconomic and financial instability, that is, in the conditions in which our state currently functions, "is the ability to use taxes to balance between the implementation of fiscal consolidation tasks and the creation of conditions for economic growth. Balancing between the specified tasks presupposes the use of such fiscal consolidation tools that do not create significant obstacles to economic growth." [14, c. 44].

The content of the tax policy is revealed through a set of legal, economic, and organizational measures of the state, which are implemented in the field of taxation and are aimed at regulating tax relations to ensure the receipt of taxes and fees to the budgets of various levels and to stimulate economic growth with the help of the tax system. Tax policy is

determined by the degree of influence of the state on socio-economic processes and changes under the influence of integration processes taking place in global economic relations. In this context, the opinion of D. Veremchuk is valid, who emphasizes that the experience of European countries in the formation and implementation of tax policy is of great importance for Ukraine, especially given the fact that it strives to acquire full membership in European organizations [3]. Taking into account the current international position of Ukraine and the need to improve the existing tax mechanisms of the state with the aim of harmonizing the domestic tax system and the tax systems of the EU member states, it is relevant, in our opinion, to understand tax policy in the following context: "as activities regarding the introduction (cancellation), adjustment of the mechanisms and organization of tax collection and tax payments in order to ensure a reliable financial basis for the functioning of the state, achieve positive changes in socio-economic development and protect national interests in the conditions of globalization and integration processes" [4, c. 38].

It is obvious that in the current conditions of the formation of tax policy in Ukraine, it is necessary to provide for the creation of conditions for the growth of GDP and other positive changes in the development of the socio-economic system, the provision of a reliable financial basis for the functioning of the state, the introduction of changes to the tax legislation to implement the Association Agreement, and as well as the gradual implementation of other EU tax policy measures with progress in economic development and unshadowing of the economy [8, p. 11].

Even though the tax policy is a reflection of the implemented economic policy, quite often its results force the state to make adjustments to its economic policy. Therefore, tax policy involves the manipulation of taxes to achieve certain state goals (filling budget revenues, increasing production volumes, employment, reducing inflation, etc.) and is determined by the level of state intervention in economic development.

Tax policy and the tax mechanism determine the role of taxes in society, which is closely related to the state's performance of its functions. Distinguishing the tax policy and the taxation mechanism that actually operates in the country makes it possible to understand the objectivity of taxes and the subjective activity of the state in this regard. It should be noted that the tax policy of the state determines the target orientation of the tax mechanism. It should be formed in such a way that, on the one hand, it ensures the performance of the basic function of taxes – fiscal, and on the other hand, it promotes the implementation of the regulatory function of taxes in order to strengthen the influence of the tax mechanism on reproduction processes.

Achieving socio-economic goals at the same time is practically impossible.

Therefore, the main goal of the state's tax policy is to find a balance between the state's capabilities from the point of view of providing it with financial resources through the tax mechanism and the achievement of priority socio-economic goals under certain conditions of the country's development.

Given that the principles of tax policy formation are the main criteria for assessing the quality of the tax mechanism, there is a need to formulate fundamental principles that reflect its tasks. At the same time, in our opinion, the principles of taxation formulated by A. Smith should be taken into account: the generality of taxes and their proportionality to income (taxes must be fair, in particular, subject states must pay taxes in accordance with the income received); certainty; simplicity and convenience; efficiency of tax collection [13, p. 425]. Taking into account the above, we believe that a tax policy that adheres to the following principles can be effective: adequacy of budget support; tax capacity; equal tension; system and internal integrity of taxation; stability of taxation; flexibility (elasticity) of taxation; efficiency of taxation, which can be combined into certain groups taking into account the substantive characteristics of the relevant principles (Table 1).

Table 1 – Basic principles of tax policy formation

Grouping of principles by content	Name of the principle	Essential characteristic
Principles of budgetary support	The principle of sufficiency	determines the provision of a sufficient level of budget revenues (state and local) to finance their expenses
Principles of general economic direction	The principle of system and internal integrity of taxation	is reflected in the interrelationship and coherence of changes in the main tax indicators caused by changes in the key parameters of the functioning of the economic system (GDP and its structure), reflects the unity of the country's economic system
	The principle of stability in taxation	means that the tax system must remain stable for several years, which will ensure compliance with the interests of taxpayers and the state; the change in the taxation mechanism must take place in an evolutionary way
	The principle of flexibility (elasticity) of taxation	means that the tax mechanism can be quickly changed, depending on the objective needs and capabilities of the state
	The principle of taxation efficiency	means the availability of tools in the tax mechanism that stimulate economic growth, activate the entrepreneurial activity of economic entities
Principles of ethical and legal direction	Principle of tax capacity	means that the level of tax obligations should directly depend on specific types of income and the level of well-being of the taxpayer
	The principle of equal tension	provides that the obligation to the budget to pay taxes is established for all taxpayers in accordance with their capabilities and performance results by establishing uniform or differentiated rates

Source: compiled by the authors

Tax policy reform within the framework of integration processes should take place gradually, considering the peculiarities of the national economy. The Tax Code of Ukraine establishes a list of taxes that mainly meets European standards, but such compliance does not guarantee the effectiveness of the tax system in Ukraine, since individual issues that shape tax policy play an important role.

These issues are the main problems on the way to the harmonization of tax policy, namely: issues of the structure of taxes, the level and differentiation of rates in different sectors of the economy, lists and rules for granting benefits to certain industries and enterprises, tax administration at both the state and micro levels, and problems of low-quality legislative framework, which sometimes contradicts the Laws and normative legal acts of related fields.

In Ukraine, the goals of the tax policy have not been definitively defined, the practical problems of reforming the tax mechanism have not been fully resolved, and there is no sufficiently substantiated legal basis for taxation, despite the adoption of the Tax Code of Ukraine. Therefore, the domestic tax policy is focused, so far, mainly on the fiscal function of taxes, which does not allow considering it as a significant economic lever of state regulation of the economy, capable of creating prerequisites for the formation of a socially oriented economy. Evidence of this is the rather high overall level of the tax burden in Ukraine (Table 2), compared to such developed European countries as Norway (40%), the Netherlands (39%) or Germany (38%) [20], whose economic growth peaks remained in the distant past. A high tax burden inhibits economic growth and accordingly will require a further increase in the tax burden, which will further inhibit economic growth.

As evidenced by the data shown in Table 2, the level of the tax burden changes from year to year, sometimes downward, then on the contrary, upward. This is evidence of both unstable GDP growth rates and chronic changes in tax legislation. During 2011-2022, 197 amendments and additions were made to the Tax Code of Ukraine (PTC). In addition to the PKU, the issue of taxation is regulated by numerous subordinate legal acts, Presidential Decrees, resolutions and orders of the Cabinet of Ministers of Ukraine. All this causes many disagreements, as well as negatively affects the fulfillment of tax obligations by taxpayers, as

well as the work of the state tax service, and accordingly reduces the attractiveness of the domestic economy for foreign investors, whose funds we desperately need in conditions of a constant lack of our own financial resources.

Table 2 – Indicators of the tax burden in Ukraine in 2013-2021

Indicators	Years								
	2013	2014	2015	2016	2017	2018	2019	2020	2021
The level of the budget tax burden, %	24,20	26,90	35,50	32,00	33,90	32,00	29,10	29,80	33,30
Real gross domestic product (in previous year's prices), UAH billion.	1410,6	1365,1	1430,2	2034,4	2445,5	3083,4	3675,7	3818,4	4363,5
Tax revenues to the Consolidated Budget of Ukraine, UAH billion.	340,9	367,5	507,6	650,7	828,1	986,3	1070,3	1136,6	1453,8
The level of the tax burden on labor, %	17,40	18,20	19,60	13,20	15,10	15,00	15,60	16,70	17,20
Personal income tax, UAH billion.	72,1	75,2	99,9	138,7	185,6	229,9	297,8	319	378,3
Unified social contribution, UAH billion.	166,8	165,9	169,8	111,7	158,9	202	241,7	281,7	327
Single tax, UAH billion.	6,6	7,4	10,9	17,1	24	29,5	35,2	38	46,2
The level of tax burden on capital, %	5,90	5,40	5,70	5,30	5,10	5,10	4,60	4,60	5,80
Enterprise income tax, UAH billion.	54,9	40,2	39	60,2	73,3	106,1	117,3	118,4	163,8
Rent (by type of rent), UAH billion.	28,8	33,5	41,9	46,6	51,1	50	52	57,1	89,3
Level of tax burden on consumption, %	12,90	14,90	20,40	17,80	19,00	17,30	14,80	15,30	17,20
Value added tax, UAH billion.	128,2	139	178,4	235,5	313,9	374,5	378,6	400,6	536,4
Customs payments, UAH billion.	13,3	12,6	40,3	20,3	24,5	27	30	30,4	38,1
Excise tax, UAH billion.	36,6	45	70,7	101,7	121,4	126,7	130,7	146,6	172
Other taxes and fees, UAH billion.	3,7	7,3	2,8	4,9	4,7	4,9	6	5,3	5,3
Total coefficient of tax burden, %	36,00	39,10	47,40	37,50	40,40	38,50	35,70	37,10	40,80

Source: compiled by the authors based on data [2; 15; 16]

It should also be noted the high level of the tax burden on labor and consumption. However, if the volume of revenues from indirect taxes on consumption is generally explained by sufficiently high levels of consumer inflation in these years, then the high levels of labor taxation depend only to a small extent on inflationary processes and are mostly determined exclusively by the state taxation policy.

The risks associated with a high level of labor taxation are obvious - the diminution of the labor market, its oppression due to the chronic desire of employers to save on personnel, and the inhibition of the growth of the population's well-being. A reduction in taxation of citizens' incomes has some positive effects. First of all, due to the substitution effect and influencing people's behavior. Lower tax rates on labor increase the amount of money received "in the hands" after taxes are paid, thereby stimulating not only greater work effort but also encouraging growth in savings and investment. Another positive effect is that they reduce tax distortions (that is, the excessive tax burden on one or another sphere) and contribute to increasing the efficiency of economic activity and support sustainable economic activity and, therefore, income from consumption.

The increase in the total tax burden is directly related to ineffective tax policy, populism of politicians who have constantly expanded the state's social expenditures in recent years, irrational debt policy of the government, which requires the state to spend significantly on debt repayment and servicing, and irrational approaches to budget planning, which is based on expenditures, not state revenues. A state that pursues an irrational and unthrifty spending policy is doomed to a high tax burden because it will constantly need additional money.

If we consider the trends of changes in the GDP indicator and the overall level of the tax burden, their connection will be obvious: the peaks of GDP growth, surprisingly, fall precisely in the years of the lowest tax burden. In addition, the fall in the level of GDP, on the contrary - at the peaks of the growth of the tax burden.

The tax mechanism developed in Ukraine is based on the taxation model used in developed countries of the world. However, this model does not take into account historical features and the current specific stage of development of the country's economy, but only

copies elements of generally accepted tax systems. The shortcomings of Ukraine's tax policy are also manifested in a lack of ranking of goals by their degree of importance and concentration of efforts on achieving the most important of them; unclear definition of the problems facing the country's economy; inefficient structure of the tax system; prevalence of indirect taxes; high level of tax burden and uneven distribution, etc.

The transformation of the tax system taking place in Ukraine is aimed at overcoming the shortcomings of the existing tax mechanism caused by complex economic, social, and political conditions, but at the same time, effective mechanisms of tax administration that are capable of creating comfortable tax conditions for sustainable innovative development of the national economy should not be neglected.

A significant component of tax policy effectiveness factors concerns tax administration, as the latter is a tool aimed at the success or, conversely, the failure of state tax policy. This is because tax administration is a set of interrelated administrative procedures, functions, and actions of an applied nature, which are carried out by tax authorities in a continuous cyclical process of implementing the tax policy of the state to ensure the mobilization of taxes and fees to the budgets of different levels.

According to the Tax Code of Ukraine, the essence of the concept of tax administration is interpreted as follows: "the administration of taxes, fees, customs payments, a single contribution to the mandatory state social insurance and other payments in accordance with the legislation, the control of compliance with which is entrusted to the control bodies is a set decisions and procedures of control bodies and actions of their officials, which determine the institutional structure of tax and customs relations, organize the identification and accounting of taxpayers and payers of a single contribution and objects of taxation, provide service for taxpayers, organization and control over the payment of taxes and fees , payments in accordance with the procedure established by law" [10].

The state's ability to monitor compliance with tax legislation, to develop vectors for reforming the tax system, and to influence economic processes depends on the mechanism of tax administration and its compliance with realities. The degree of filling the budget, the willingness of taxpayers to comply with tax legislation and the possibility of forceful pressure by fiscal authorities depend on the degree of settlement of the relationship between the state and taxpayers.

The mechanism of tax administration is aimed at the implementation of the main directions of the tax and budget policy of the state through the following functions: organization of relations with taxpayers, mobilization of tax revenues, control and application of sanctions in cases of violation of tax legislation, comprehensive information, and provision of services in the field of taxation. These detailed through procedures - identification, registration, accounting of taxpayers and the tax base, determination of tax liabilities, conducting documentary, cameral, and actual checks, assessment and audit of tax reporting, investigations, inspections, fines and procedures, repayment of tax debt, tax amnesty, fight against tax evasion tax payments, methodological support, tax documentation, international tax cooperation, administration of individual taxes and fees.

The relationship between tax administration and state tax policy is shown in Figure 1.

The tax administration system is a set of tools by which tax authorities interact with taxpayers. The process of tax administration, in our opinion, should be considered dually: as a management activity of state tax authorities, to ensure the filling of the country's budget, based on the use of certain methods, techniques, and methods - on the one hand, and the activity of economic entities aimed at the implementation their tax obligations to the state - on the other hand.

The main elements of tax administration, which can ensure the effective implementation of the tax policy of the state within the limits of the legally established taxation system, include:

- tax planning;
- tax audit;

- improvement of information systems;
- raising the level of tax culture (proper attitude of taxpayers to the fulfillment of their tax obligations);
- professional development of tax authorities;
- increasing the level of service quality for taxpayers.

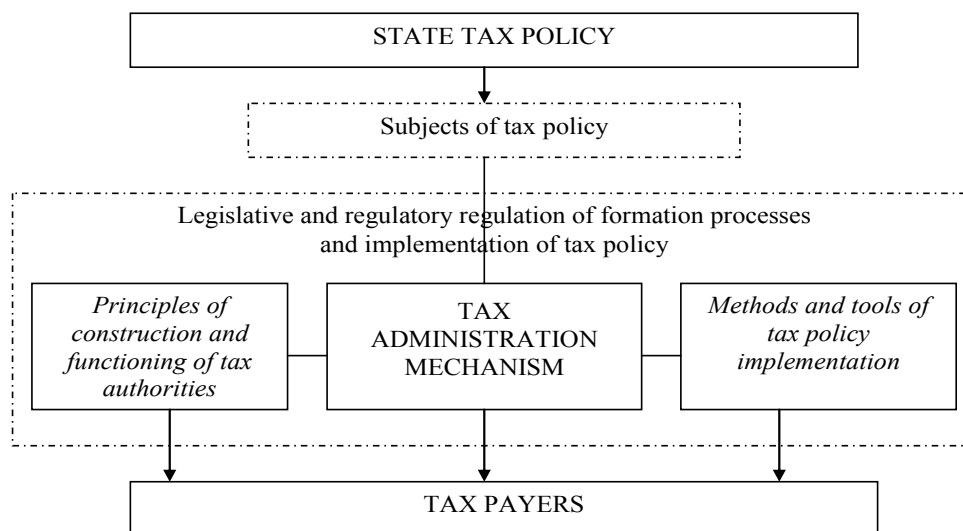


Figure 1 – Relationship of tax policy with tax administration mechanism

Джерело : побудовано авторами

Tax planning makes it possible to carry out a quantitative and structural assessment of the tax potential at the level of the state as a whole, of individual regions, to determine the possible consequences of decisions planned for implementation at the state level regarding issues of tax, budget, economic and social policy.

Conducting a tax audit contributes to ensuring a high level of tax payment and increasing the level of conscientious attitude of taxpayers to their obligations regarding the payment of taxes, fees and mandatory payments.

The improvement of information systems is designed to facilitate the formation of tax documentation and reporting, and the expansion of the use of computer equipment and specialized software products by taxpayers in keeping records and submitting reports via the Internet. The State Tax Service of Ukraine is creating the necessary organizational and technological basis for this. The introduction of modern information systems contributes to the improvement of the organization of tax revenue planning. The process of developing plans (forecasts) of tax revenues to the budgets of various levels throughout Ukraine and in terms of the main taxpayers and tax payments is carried out electronically. The creation of a comprehensive system of accounting for taxpayers and monitoring their activities, a system of information and analytical support for tax audits, as well as popularization of submitting tax declarations and calculations in electronic form contributes to the increase in the transparency of the activities of tax authorities and taxpayers.

The conscientious fulfillment of the obligations of taxpayers regarding the payment of tax payments depends on the clear certainty and stability of tax legislation, the knowledge of taxpayers of their rights and obligations, the organization of the work of the state tax service with taxpayers based on the principles of cooperation and trust.

Improving the qualifications of tax authorities can be implemented through a system of retraining, advanced training, internships, and participation in scientific and methodical seminars, which will allow for the expansion of the scope of services, provided and contribute to the positive dynamics of revenue growth in budgets at different levels.

Implementation of measures aimed at improving the quality of service to taxpayers should be based on the experience of Western models, most of which are aimed at a high level of stimulation of tax officials and based on the provisions of civil society.

Proper practical implementation and use of the arsenal of the specified elements of tax administration will allow: to improve the interaction of tax authorities with taxpayers; and increase the professional competence of tax authorities; to ensure full and timely fulfillment by taxpayers of tax obligations provided for by current legislation.

Conclusions and prospects for further researches. Tax policy is an important component of the socio-economic policy of every country. The question of effective implementation of tax policy, aimed at forming effective prerequisites for ensuring the stability of the economic development of the state, has been relevant ever since Ukraine gained independence. Based on the results of the conducted research, we can determine the content of the tax policy, which is revealed through a set of legal, economic, and organizational measures of the state, which are implemented in the field of taxation and are aimed at forming a reliable financial basis for the functioning of the state, achieving positive changes in socio-economic development and protecting national interests in the conditions of globalization and integration processes. The basic principles of tax policy formation are substantiated. It is proven that the domestic tax policy is mostly focused on the implementation of the fiscal function of taxes, which reduces its effectiveness in the context of creating prerequisites for economic growth.

It was found that the key element of the tax policy is the mechanism of tax administration, which is a set of interrelated management procedures, methods, functions, and actions of an applied nature, carried out by tax authorities in a continuous cyclical process of implementing the tax policy of the state to ensure the mobilization of taxes and fees to the budgets of different levels. The main elements of tax administration aimed at ensuring the effective implementation of the state's tax policy (tax planning, tax audit, improvement of information systems, raising the level of tax culture, improving the qualifications of tax authorities, improving the quality of service to taxpayers) have been identified.

We believe that the prospects for further research should focus on the organizational and practical aspects of improving the tax administration system in Ukraine, taking into account the experience of the countries of the European Union, in particular in the context of the development of partnership relations between the bodies of the State Tax Service and taxpayers.

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Адміністрування податків в системі чинників забезпечення ефективної реалізації податкової політики держави

Стаття присвячена дослідженню місця і ролі механізму адміністрування податків в системі чинників забезпечення ефективної реалізації податкової політики держави. З'ясовано, що податкова політика є важливою складовою соціально-економічної політики кожної країни. Базуючись на результатах проведеного дослідження, встановлено, що зміст податкової політики розкривається через сукупність правових, економічних і організаційних заходів держави, що реалізуються у сфері оподаткування й спрямовані на формування надійної фінансової основи функціонування держави, досягнення позитивних зрушень у соціально-економічному розвитку і захисту національних інтересів в умовах глобалізації та інтеграційних процесів. Обґрунтовано основні принципи формування податкової політики, якими визнано принципи: достатності бюджетного забезпечення; податкоспроможності; рівнонапруженості; системності та внутрішньої цілісності оподаткування; стабільності оподаткування; гнучкості (еластичності) оподаткування та ефективності оподаткування. Доведено, що вітчизняна податкова політика орієнтована здебільшого на реалізацію фіскальної функції податків, що знижує її ефективність в контексті створення передумов для економічного зростання. Визначено основні недоліки податкової політики України, які проявляються у: відсутності ранжування цілей за ступенем їх важливості та концентрації зусиль на досягненні найбільш важливих з них; нечіткому визначенні проблем, які стоять перед економікою країни; неефективній структурі податкової системи; переважанні непрямих податків; високому рівні податкового навантаження й нерівномірності його розподілу.

З'ясовано, що ключовим елементом податкової політики є механізм адміністрування податків, який являє собою сукупність взаємопов'язаних управлінських процедур, методів, функцій та дій прикладного характеру, що здійснюються податковими органами в безперервному циклічному процесі реалізації податкової політики держави з метою забезпечення мобілізації податків і зборів до бюджетів різних рівнів. Визначено основні елементи адміністрування податків, спрямовані на забезпечення ефективної реалізації податкової політики держави (податкове планування, податковий аудит, удосконалення інформаційних систем, підвищення рівня податкової культури, підвищення кваліфікації працівників податкових органів, підвищення рівня якості обслуговування платників податків).

адміністрування податків, податкова політика, податкові відносини, платники податків, податки, збори, принципи податкової політики, функції податків, механізм адміністрування податків

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