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PROBLEMS OF HARMONIZATION OF UKRAINIAN VALUE-ADDED TAX LEGISLATION TO THE REQUIREMENTS OF THE EUROPEAN UNION

In terms of the development of the market economy of Ukraine, forming a current taxation system is an important element of its development and integration to the world economic relations. A special attention concerning the taxation improvement is taken by VAT as in the majority of countries it plays a prominent role in the budget income generation as well as in the regulation of socio-economic processes.

The purpose of the article is to study key aspects of VAT payments in the EU countries, which can be adapted to the taxation system of Ukraine in current conditions of its economic development.

Today, VAT is the main budget-making tax in Ukraine; thus, according to data of 2015, VAT accounts for 45,2% of the total government revenues, i.e. VAT is a financial base of our country, so its cancellation is irrelevant and inefficient, taking into account Ukraine's striving for the EU integration where an obligatory condition is VAT existence and its collection.

Given the European experience on VAT collection, the government should carry out a number of reforms on the harmonization of tax legislation to the EU requirements, namely: tax differentiation used in countries of the European Union, which will allow collecting value-added tax more efficiently and fairly.

Another one condition for reforming is the introduction of compulsory registration of natural persons regardless of their annual turnover; this will allow increasing taxation base and tax revenue.

Providing for timely VAT charge and avoiding creation of debts, which are converted into domestic government bonds – such measures are the key for domestic business support and eliminating the opportunity for corruption.

One of the reforming directions should be a simplification of maintaining of tax records, which lies in a refusal of initial tax accounting and transfer of the

whole necessary flow of information and documents to the accounting.

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