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IMPROVING TAX CONTROL IN UKRAINE IN THE CONTEXT OF COUNTERACTION TO TAX EVASION

One of basic factors, that negatively affects filling of budget financial resources during the protracted period there is such phenomenon as avoiding payment of tax payments. Practice of administration of taxes and collections showed in Ukraine, that the constitutional duty of taxpayers in relation to complete and timely payment of tax payments was executed not conscientiously, not always and by not all subjects of taxation.

Minimization of payment of taxes and collections can be realized in two ways: as a result of the use of illegal methods and by the legalized actions. Avoiding payment of taxes pulls responsibility of financial or criminal character, and in eventual negatively influences on filling with the financial resources of budgets of all levels. With the purpose of overcoming of corruption, liquidation of obstacles, which interfere with creation of favourable business-climate, removal of misunderstanding, in socializing of citizens with the public servants of organs of Government fiscal service of all levels an anticorruption project works «Pulse» which is the indicator of quality of co-operation of business and fiscal organs.

To promote efficiency of realization of tax control of needs to improve implementation of analytical work that is carried out supervisory organs. Also needs to systematize recommendations for realization of tax control after different industries of economy, taking into account the use of the expressly regulated principles and methods. At the same time it is necessary to modernize and improve the hardware and software and information support used by supervisory authorities, the main feature of which is the implementation of tax control.

Construction and use tax control mechanisms should be integrated based development strategy and public finance Ukraine in conjunction with the institutional market reforms. In the current realities of tax control mechanism in the field of taxation has built and altered in combination with structural reforms conforms with the policy of public spending, public debt policy, aim at balancing the budget in the short term and minimizing cases of tax evasion.

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