
У статті досліджується роль невербальної комунікації у процесі вдалого позиціонування у сучасному інформаційному просторі, а також вивчається взаємозв'язок між якостями характеру людини, її зовнішністю та характером прийняття нею рішень на прикладі сучасних політичних діячів в Україні.

Ключові слова: фізіогноміка, візуальна характеристика, політичний лідер.

В статье исследуется роль невербальной коммуникации в процессе удачного позиционирования в современном информационном пространстве, а также изучается взаимосвязь между качествами характера человека и его внешностью на примере современных политических деятелей в Украине.

Ключевые слова: физиогномика, визуальная характеристика, политический лидер.

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ASPECTS OF IMPROVEMENT OF THE TAXATION SYSTEM IN UKRAINE

The article deals with the problems of introduction of adequate tax mechanisms in Ukraine. The dynamics of tax revenues formation and conditions of taxation of corporate profits and personal incomes are analyzed.

The mayor changes in taxation introduced by the new Tax Code of Ukraine and other legal acts are investigated. Shortcomings of the current taxation system in Ukraine are identified and the ways of their elimination are proposed. Conclusions are formulated with the focus on the regulatory function of taxes, incentives for investment activity.

Keywords: *taxation system, tax revenues, Tax Code of Ukraine, direct and indirect taxes, economic growth.*

Problem definition in general and its connection with important scientific and practical tasks. Under radical **transformations** of the global **economic** landscape, the Ukrainian state faces a keen problem of introduction of adequate tax mechanisms focused on the development of a competitive economy.

Analysis of different scientific publications shows that in recent years, taking into consideration that Ukraine has to fulfill its new legislative project implementation, the problem of usage of foreign taxation system experience and its influence on the development of the national taxation system are paid considerable attention by a great number of famous scientists and professionals.

Analysis of recent researches and publications. In particular, M. Karlin [7] considers the main tax mechanisms and the procedure of their execution in the United States. The structure and peculiarities of the US tax authorities' activity are analyzed by L. Popova [13] and N. Tkachenko [17]. Investigation of foreign countries experience in the sphere of tax systems development is being performed by V. Andruschenko and A. Danilov [1].

Some questions of political and legal foundations of formation of the tax system in Ukraine, its essence, functions, structure, main directions and ways of reforming are explored by O. Puhkal, M. Bohodilova, A. Sokolovska [12, p. 125-129]. Scientific papers of H.

Dmytrenko [4, p. 166-170], N. Kryshtof [10, p. 97-105], I. Doronin [5, p. 31-37], V. Melnyk [11, p. 37-56] on problems and prospects of adaptation of local taxes in Ukraine with European Union requirements and modernization of the tax system in terms of European integration and structural changes also deserve attention. Other scholars have analyzed the issues of tax incentives for innovative economic development (N. Demchyshak) [3, p. 108-114] and long-term project financing in ensuring the state policy of economic growth (L. Ilchenko-Syuyva) [6, p. 94-98].

These researches are very important for improving of tax administration in Ukraine. But their results should be implemented taking into consideration the current realities of the Ukrainian economy and the structure of tax revenues of the consolidated budget of Ukraine.

The purpose of the article – to analyze the main changes in the native taxation system after the adoption of the Tax Code of Ukraine, and identify the ways of its further improvement.

Exposition of main material. In recent years tax revenues dynamics is unsteady. Dominance of indirect taxes in the structure of tax revenue is vivid. In case of Ukraine, it is the sign of low economic growth and poverty. The obtained data (Table 1) demonstrate that consumption taxes (VAT and excise tax) have a significant share in the revenue. The share of VAT within the period 2008-2014 has reduced from 40% to 36%, but this is due to the problems in the VAT administration. The share of excise tax has almost doubled due to the numerous increases of this kind of tax.

Table 1
**The structure of tax revenues of the consolidated budget
Ukraine in 2008-2014**

Years indicators	2008	2009	2010	2011	2012	2013	2014
Tax revenues, milliard UAH	227164,8	208073,2	234447,7	334691,9	360567,2	353968,1	58967,1
% of total budget of Ukraine	76,3%	76,2%	74,5%	84,0%	80,9%	79,9%	8,8%
Income tax (individuals), milliard UAH	45895,8	44485,3	51029,3	60224,5	68092,4	72152,1	2453,1
% of tax revenues	20,2%	21,4%	21,8%	18,0%	18,9%	20,4%	1,4%
Income tax, milliard UAH	47856,8	33048,0	40359,1	55097,0	55793,0	54993,8	7411,1
% of tax revenues	21,1%	15,9%	17,2%	16,5%	15,5%	15,5%	1,3%
VAT, milliard UAH	92082,6	84596,7	86315,9	130093,8	138826,8	128269,3	3283,45
% of tax revenues	40,5%	40,7%	36,8%	38,9%	38,5%	36,2%	4,3%
Excise tax, milliard UAH	12783,1	21624,5	28316,1	33919,2	38428,7	36667,8	7667,4
% of tax revenues	5,6%	10,4%	12,1%	10,1%	10,7%	10,4%	10,2%

* Cited from [18, p. 54-55]

Further discussions on reducing the tax burden on salaries in 2016 as well as other changes in the taxation process cause increased interest in the development of an efficient tax system. Very often a good deal of tax reformation approaches is set forward, sometimes without taking into consideration professional reasoning and testing. Despite the fact that Ukrainian scientists have a number of achievements in the implementation of tax reforms, their development is not always reflected in bills related to taxation. Experience in tax regulations in the developed countries indicates that frequent changes in the “rules of game” negatively affect the business environment. It should be noted that taxation of the market economy takes into account specific conditions of economic development, local traditions, the level of domestic and foreign policy, where the tax system, structural relationship of some taxes vary considerably.

A characteristic tendency is the fact that the national income is created mostly by individual income (in the US within 1982-2012, the share of wages in national income was 73.8%, independently obtained income – 6.8%, corporate profits – 8.6%) [16, p. 454]. According to the structure of the revenue, share of personal income tax is much higher, while corporate tax has little fiscal significance.

What are the trends in taxation levied on Ukrainian taxpayers? Let’s start with the fact that the Verkhovna Rada of Ukraine on December 2, 2010 has adopted the Tax Code of Ukraine, which entered into force on 1 January 2011. The code contains 20 chapters that have absorbed a long-run experience of taxation in Ukraine [12]. Today amendments to the Tax Code are being continually introduced, totally numbered 130 since the very beginning. At the end of last year the Law of Ukraine dated 24 December 2015, №909-VIII “On Amendments to the Tax Code of Ukraine and laws of Ukraine to ensure the balance of revenue in 2016” was also adopted. It is worth to consider the new changes in terms of taxes.

Corporate income tax. The rates of income tax still remain at the level of 2015. For payers of income tax in 2016, a quarterly reporting period is true only for those with incomes of more than 20 million UAH (p. 137.4-137.5 of Tax Code of Ukraine (hereinafter – TCU)). The positive fact is the abolition of advance payment of income tax, but there is an exception for payment of advance payment in the amount of 2/9 the amount of tax payable in a specified return for the 9 months of 2016, it should be paid before 31.12.2016. Only those who will submit a quarterly declaration will pay contributions.

For the 2015 fiscal year, when a taxable object was being calculated, a financial result, before taxes had been levied, decreased by the amount of accrued income from other taxpayers’ income tax equity, as well as from the fourth group single tax payers plus the amount of accrued income from dividends to be paid on their behalf by other taxpayers who pay advance payments of income tax for the payment of dividends. This rule (p. 140.4.1 of TCU) will apply for the next reporting period as well. Thus, it is possible to conclude that the taxation on profits has not endured significant changes.

Value Added Tax (VAT). Since January,1 2016 the operation with grain and industrial crops are levied VAT according to the general procedure. Annulment of VAT registration is canceled, because of the “lack” of a tax address.

VAT levied base was specified in case of products and services delivery that are provided independently; negotiated price is not compared with their cost but with their usual cost. Usual prices for commodity-payers of VAT are calculated in accordance with the rules of paragraphs of TCU.

In order to ensure transparency of VAT refunds, two registers for VAT refunds were introduced:

- for taxpayers who meet the criteria for the automatic refund of taxes;
- for other taxpayers.

The very return of the amounts of budgetary compensation is exercised in a chronological order according to the priority of making statements to each corresponding Register. In turn, the State Fiscal Service publishes on its website a daily information about registers of applications on return of VAT refund.

Redistribution of VAT to farmers has been changed (p. 2, Art. 209):

– on operations with grain and industrial crops – 85% to the budget and 15% on special accounts;

– for operations with animal products – 20% to the state budget, 80% on special accounts;

– other transactions of agricultural goods / services – 50-50%.

Therefore, significant changes in the taxation of VAT touched mainly the agricultural sector.

Excise tax. There was an increase in excise rates:

- beer – 2.48 USD. / L (with 1.24);
- fortified wine – 7.16 (previously 3.58);
- champagne – 10.40 (previously 5.20);
- vermouth – 7.16 (previously 3.58);
- other fermented beverages – 105.80 per 1 liter of 100 percent alcohol (previously –70,53);
- cider and Perry – 0.95 (0.63), etc.

Specific rate for tobacco products increased; it rose for cigarettes with filter from 227.33 to 318.26 UAH per 1000 pieces. Minimum excise tax obligation increased from 304.11 to 425.75 UAH per 1000 pieces. While the ad valorem excise tax rate remained at 12%.

As for the fuel, rates and the measuring unit also changed: for gasoline was 202 EUR / t, and now is 171.50 euro per 1,000 liters; for diesel (heavy gas oil) fiscal burden has changed from 100 and 132 euro per T to 95 and 125.50 euros per 1,000 liters. Since March 1, 2016, for the payers of excise tax, a new Article 232 of TCU has implemented a system of electronic administration implementation of fuel (SEARP), which provides introduction of excise invoices that are similar to overhead VAT. Invoices are filled in electronically by sellers and given to buyers. In case of excise invoice failure or violation of its drafting, the buyer has the right to file a complaint against the guilty person – the seller.

Besides, the above mentioned changes increased the range of excise tax payers, as well as entities that sell fuel (p. 212.1.15 of TCU). Those who sell fuel shall be registered by regulatory authorities as tax payers according to their entities' location, and place of residence of individuals – entrepreneurs, before the beginning of fuel distribution activity. There are new types of financial responsibility for implementing entity's transactions of the fuel sale without being registered in the manner prescribed by the Tax Code; in this case a fine is imposed on an individual or a legal person equal to the amount of 100 % of the cost of the fuel sold (p. 117.3 of TCU). They also introduced fines for violation of terms of registration of excise invoices and payments adjustments to it in the range of 2 to 50%, depending on the violation of the terms of registration (p. 1202 of TCU). To sum it up, generally speaking, there is an evident tendency to increase the role of such type of indirect taxes as excise tax.

Vehicle tax. Since 01.01.2016, the vehicle tax is levied on cars, with the year of production for more than five years (inclusively), the average market value of which is 750 minimal salaries established by the law on January 1 of the fiscal (reporting) year. To encourage people on purchasing less environmentally harmful means of transportation the state increasingly uses catalytic function in the transport tax levying.

Simplified tax system. Changes to the TCU on simplified taxation system for the third group of taxpayers were adopted. Tax rates for them have increased from 2% to 3% for VAT payers and from 4% to 5% for non-payers of VAT. Annual income of no more than 5 million has been limited.

The tax rates also increased for the taxpayers, who were divided into 4 groups:

- for arable land, hayfields and pastures (other than arable land, hayfields and pastures located in mountain areas and woodlands areas and arable land, hayfields and pastures owned by agricultural producers who specialize in production (cultivation) and processing plant production on closed ground, or provided for their use, including a lease) – 0.81;

- for arable land, hayfields and pastures located in mountain areas and woodlands areas – 0.49;

- for perennial plants (except for perennial plants, located in mountain areas and woodlands areas) – 0.49;

- for perennial plants, located in mountain areas and woodlands areas – 0.16;

- to land water fund – 2.43;

- for arable land, hayfields and pastures owned by agricultural producers who specialize in production (cultivation) and processing of crop production in greenhouses, or provided for their use, including a lease – 5.4.

2016 year changes implemented into taxation on a simplified system touched mainly the agricultural sector.

Environmental tax. Rates for air emissions discharges into water of certain pollutants from stationary sources of pollution increased, including:

- nitrogen oxides to 1968.65 UAH / T (formerly 1553.79);

- acetone – 738.45 (582.83 earlier);

- hydrocarbons – 111.26 (before 87.81);

- ozone – 1968.65 (1553.79 before) and more.

Environmental taxes have a dualistic nature aimed at regulatory effect towards saving the environment.

Rent Payment. In order to stimulate gas production Ukraine decreased royalties for its production:

- natural gas, produced from deposits of up to 5,000 meters – from 70 to 29%;

- deposits of fully or partially lie at a depth of 5,000 meters – from 55 to 29%;

- from deposits that fully lie at a depth of 5,000 meters – from 28 to 14%.

The following rates changes of rent for the transportation of natural resources transit through Ukraine include:

- 0 in transit 1,000 cubic meters of natural gas for every 100 kilometers respective transportation routes (it was 0.21 dollars USA);

- 2,4 dollars USA for transit of 1 ton of ammonia for every 100 kilometers respective transportation routes (it was 0.56 dollars USA);

- rates for transportation of 1 ton of oil trunk pipelines remained unchanged – at 0.56 dollars USA.

According to Art. 254.4 they increased royalties for the use of radio frequency resource of Ukraine; Art. 255.5 increased royalties for the special use of water; and Art. 256.3 increased royalties for the special use of forest resources; they also included the rent on amber extraction – 25%. Therefore, they launched new types of higher rent and some old ones to stimulate gas extraction in Ukraine and its transit in order to improve the energy independence of the state.

Single Contribution (single social tax). In 2016 legislators have established a single rate calculation Single Contribution of 22% to all types of income, which previously accrued Single Contribution, excluding charges for disabled people (8.41%, 5.3% and 5.5%), which will remain unchanged. They cancelled Single Contribution maintenance depending on the class of professional risk for employers. The maximum value of monthly income accrued, is 25 living wages (previously – 17), i.e. on the basis of growth:

- Since 01/01/2016 p. – 34450 UAH (25×1378 UAH);
- Since 01/05/2016 p. – 36250 UAH (25×1450 UAH);
- Since 01/12/2016 p. – 38750 UAH (25×1550 UAH).

Accordingly, the minimum amount of insurance premiums:

- Since 01/01/2016 p. – 303.16 UAH ($22\% \times 1378$ UAH);
- Since 05/01/2016 p. – 319 UAH ($22\% \times 1450$ UAH);
- Since 12/01/2015 p. – 341 UAH ($22\% \times 1550$ UAH).

Entrepreneurs, on a common system of taxation basis, pay Single Contribution of net income (the difference between the income received and expenses incurred, in accordance with Art. 177 of TCU). If a taxpayer has not received income (profit) in the fiscal year or in a separate month of the reporting year, a taxpayer will have the right to determine the basis of calculation, but no more than a maximum value calculation base of the Single Contribution. Meanwhile, Single Contribution amount can not be less than the minimum amount of insurance payment for the month in which the received income (profit) or a decision on the payment of the Single Contribution was acquired with no taxable income. In the taxation of Single Contribution we observe a significant change in the direction of interest rates lowering.

Personal income tax (income tax). In 2016, the applicable base rate of 18% for the entire tax base, regardless of its size (p. 167.1 of TCU) is the same rate for entrepreneurs on a common system of taxation. They canceled mandatory filing of annual returns by individuals if during the fiscal (reporting) year, the taxable income was assessed simultaneously by two or more tax agents, and herewith the total annual amount of taxable income was larger than 120 minimum wages established by law on January 1 of the fiscal year.

There are certain rules stated in section IV of TCU, a zero rate of income tax of individuals:

- for pensions or lifetime allowance, the amount of which is more than 3 minimum wages (per month), established on January 1 of the tax year (4134 UAH). The amount exceeding the applicable rate of personal income tax is levied 15%;
- for passive income they keep separate 5% rate for income from dividends calculated by resident taxpayers on their income profit. The rest of passive income (and they include, in addition to dividends, interest, royalties and investment income) is taxed at personal income tax base rate – 18%.

The base size of the social benefits tax decreased to 50% of the subsistence minimum for able-bodied person (per month), the statutory January 1 of the tax year and makes up 689 UAH. Limit amount of income that will give the right to use the TCU has not changed and is equal to the monthly subsistence minimum for able-bodied person existing on January 1 of the tax year, multiplied by 1.4 and rounded to the nearest 10 UAH – 1930 UAH.

Prepayments of income tax are paid by the 20th of the month following each calendar quarter (20 April, 20 July and 20 October). These advance payments are calculated by individual entrepreneurs independently in accordance with the actual data from the Book of income and expenditure of each calendar quarter. Up to now the payments were calculated by entrepreneurs themselves, but not less than 100 % of annual tax on taxable income for the previous year (in comparable conditions).

Advance payment for the fourth calendar quarter is not calculated and paid; a down payment is not paid either if the result of the calculation of the advance payment for the relevant calendar quarter is negative.

There was prolonged the moratorium on validation of business, which was adopted by the Law of Ukraine № 71-VIII “On Amendments to the Tax Code of Ukraine and laws of Ukraine (on tax reform)” which predicted that in 2015 and 2016 respectively inspections of enterprises, institutions and organizations, individuals – the volume of business income to 20 million UAH for the previous calendar year supervisory authorities are carried out only with the permission of the Cabinet, by the entrepreneur’s application as for its inspection, according to the court or in accordance with the requirements of the Criminal Code of Ukraine. This limitation does not apply to inspections of business entities that imported into Ukraine and / or produce and / or implement excisable goods, as well as verification of compliance with legislation on the availability of licenses, completeness calculation and payment of tax on personal income, single social tax, the reimbursement of value added tax.

A detailed analysis of the adopted changes in taxation for the 2016 demonstrates the authorities’ desire to increase budget revenues by raising rates on excisable goods, expansion of tax agricultural bases, increasing environmental tax. In order to stimulate gas production in Ukraine they decreased royalties on mining. And for the purpose of legalization of wages in “envelopes” there were reduced the tax burden on income in the form of citizens’ salary.

As a result of the above mentioned amendments to the Tax Code the Verkhovna Rada of Ukraine at its meeting in May 2016 discussed the draft Law of Ukraine on amendments to the Law of Ukraine “On the State Budget of Ukraine for 2016” [10].

The purpose of this bill was to increase social standards (including salaries, allowances, pensions) and increase subsidies for benefits and subsidies for housing and communal services in order to compensate boundary changes in retail prices for natural gas for household consumers and producers of heat.

In general, the bill proposed to amend articles 1, 7 and 8 of the Law of Ukraine “On the State Budget of Ukraine for 2016” and applications № 1, 3, 6, 7 and 8 of the Act, therefore envisaged to increase revenues and expenditures of state budget 6.675,56 million (or an average of 1 %). In order to balance the State budget for 2016 in connection with the proposed additional spending, the bill has provided such increase revenues of the state budget:

- income tax (code 11010000) – on 1,234 million / Thus, in January-April this year over-monthly payment plan that amounted to 2.5 billion UAH or 19%, but compared with the corresponding period last year, revenues decreased by 9.1% or 1.6 billion at the planned growth (Plan 2016 to the fact 2015) to 35.2%. In addition, as in 04.01.2016, the overpaid amounts to the state budget went up to 24.9 billion UAH and can be accounted for by taxpayers as part of payment corresponding tax liability for the current year, creating the risk of default annual rate income tax income tax;

- rental fee for the use of subsoil for the extraction of natural gas (code 13030800) – on 3,753 million UAH/ Thus, for the first quarter of this year payment to the state budget amounted to 25.6 % of annual plan and 4.3 billion or by 76.6 % more than plan for this period, and 4.9 times more than the actual figure for the corresponding period of 2015;

- the value added tax on goods made in Ukraine (works, services) subject to budgetary compensation (code 14060000) – on 2,122 million UAH / Thus, in January-April this year over- monthly payment plan was 0.8 billion, or 4.6 %, but compared with the corresponding period last year, revenues increased by only 8.3 % with the planned growth at 52.1 %.

The draft law provides reduction of the general fund budget from income tax for individuals (code 11010000) for 433.4 million UAH, because the bill proposed an increase in the minimum wage from 12/01/2016 to 50 UAH and proposals to repeal tax pensions. This

realization of the forecast calculations would reduce the income tax of personal income in the consolidated budget in 2016, amounting to about 0.8 billion UAH. However, tax revenues from taxation of pension benefits or the monthly lifetime allowance for 2015 as a whole amounted to UAH 1,085,800,000 (including the state budget – 381.9 million UAH, local budgets – 703.9 million UAH), and for the first quarter of this year – 140.1 million UAH (including the state budget – 50.5 million UAH, local budgets – 89.6 million UAH).

According to the data from the Treasury of Ukraine in January-April this year revenues of the general fund budget received in the amount of 162.2 billion UAH, accounting for 28.8 % of the annual plan and 12.6 billion or 8.4% more than plan for this period, but compared to the corresponding period last year, revenues increased only 4.6% in the planned growth of 11.7 %.

Conclusions and prospects for further research. Thus, we can conclude that the Tax Code of Ukraine allowed to organize basic provisions in taxation for further economic growth and to introduce a convergence of taxation with the EU standards. However, it did not solve all the problems. The main disadvantages of the native taxation system are the following:

- ambiguity of jurisdiction and competence of the State Tax Service;
- legal restrictions in the process of inspections by those authorities;
- imperfect mechanism for appealing decisions of tax authorities, including when referring to the Commercial Court.

Taking into account the world experience and integration processes to create conditions for further economic growth and tax revenue increasing in Ukraine it is necessary:

- to reorient the tax burden on export sectors of the economy;
- to move from income tax of individuals to family taxation;
- to provide accurate records of property based on its market value for the full introduction and effective management of property tax on businesses and individuals;
- to broaden the tax base for income tax for individuals based on improving the subsistence level in the country, increase in the minimum wage, employment, reduce unemployment and create new jobs.

The above described changes should be introduced within government reform and decentralization in Ukraine. Instability of tax legislation in Ukraine is not due to changes in the economic environment of Ukraine, but rather because of the imperfect scientific and analytical support drafting, which is used as the development of new legislation on taxes and taxpayers, and in the preparation of amendments to the existing laws taxes.

Provision of the strategic impact of reforms, including reforming the tax system, needs to focus on the regulatory function of taxes, introduction of incentives for investment and innovation activity. And lastly taxation should be based on natural, inherent humanity desire to obtain material benefits from any action including taxes, and thus be simple and clear.

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Стаття присвячена проблемам застосування адекватних податкових механізмів в Україні. Проаналізовано динаміку формування податкових надходжень та умов оподаткування корпоративних прибутків і доходів фізичних осіб.

Досліджено основні зміни в оподаткуванні, запроваджені новим Податковим Кодексом України та іншими нормативно-правовими актами. Визначено недоліки існуючої системи

оподаткування в Україні та запропоновано шляхи їх усунення. Висновки сформовано із зосередженням уваги на регуляторній функції податків, запровадженні стимулів інвестиційної діяльності.

Ключові слова: система оподаткування, податкові надходження, Податковий кодекс України, прями і непрямі податки, економічний розвиток.

Статья посвящена проблемам применения адекватных налоговых механизмов в Украине. Проанализирована динамика формирования налоговых поступлений и условия налогообложения корпоративных прибылей и доходов физических лиц. Исследованы основные изменения в налогообложении, введенные новым Налоговым Кодексом Украины и другими нормативно-правовыми актами. Определены недостатки существующей системы налогообложения в Украине и предложены пути их устранения. Выводы сформулированы с сосредоточением внимания на регуляторной функции налогов, вводе стимулов инвестиционной деятельности.

Ключевые слова: система налогообложения, налоговые поступления, Налоговый кодекс Украины, прямые и непрямые налоги, экономическое развитие.

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«HUMANE NATIONALISM» OF THE UKRAINIAN NATIONAL FRONT

The concept of «humane nationalism» of the Ukrainian National Front has been described. It is shown that its important components are the development of a united state of general interest or a nationwide Ukrainian state, the establishment of liberal democracy in it, and the holding of free elections.

Keywords: humane nationalism, the Ukrainian national front, a dissident organization, a state of general interest, liberal democracy, free elections.

The Ukrainian National Front (UNF) is a clandestine independent dissident organization that was functioning in 1964–1967 under the direction of Dmytro Kvetsko and Zinovii Krasivskyi in USSR. The number of its members, presented in the scientific literature, ranges from 65 to 150 people [9, pp. 123, 125]. The Ukrainian nationalism, which is referred to as «humane», was the politico-ideological basis of the UNF. In general, the Third Great Emergent Congress decisions (1943) of the Ukrainian Nationalists Organization (OUN), the major platform (1944) of the Ukrainian Supreme Liberation Council (UHVR) and other documents of the Ukrainian National Liberation Movement of the period of the Second World War influenced the theoretical and major concepts of the UNF [2, p. 250; 6, p. 343]. It should also be emphasized that the UNF followed the ideas popularized by such OUN theorists as Petro Fedun («Poltava»), Osyp Dyakiv («Hornovy»), Vsevolod Bohdan («Ramzenko»).

The policy documents of the Ukrainian National Front became the basis of the study. The works of such Ukrainian scholars as: Y. Zaitsev, B. Zakharov, I. Myshchak, M. Pasichnyk, A. Rusnachenko, Y. Seko, V. Yanko were used in the preparation of the scientific research, which, however, did not adequately cover issues related to the political and ideological principles of the Ukrainian National Front. Therefore, this study aims to characterize the concept of «humane nationalism» of the Ukrainian National Front.

According to B. Zakharov, one of the brightest pages of the history of resistance to the Soviet totalitarian regime is the activities of the Ukrainian National Front. The uniqueness of the UNF lies in the succession of the national struggle, and at the same time, the existence of a concrete, deployed political program, concrete tasks and steps towards the realization of