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ECONOMIC SCIENCES

THEORETICAL ASPECTS OF STATE TAX POLICY

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ABSTRACT

Theoretical aspects of the state tax policy are considered. It is noted that tax policy is the most important component of not only the financial, but also the social system of the state. Taxes and tax policy are of paramount importance in ensuring economic growth, as well as in regulating the investment and innovation activity of businesses. The substantiation of the relevance of consideration of tax policy in the context of transformational changes is carried out.

Keywords: tax, tax policy, taxation, tax system; transformation of the economy.

Introduction. Today in Ukraine, the issues of tax policy are among the most acute both in the economic and social, and in the political context. Taxes are an institutionalized regulator of socio-economic development, and the effectiveness of the functioning of the tax system is a direct indicator of the level of development of society. Tax policy is one of the key areas of state regulation of the economy. The states, which are characterized by a protracted period of the formation of market relations and transformational transitions, face a number of problems in the field of tax regulation. The effectiveness of the tax policy ensures overcoming the consequences of the financial crisis, the implementation of programs for the long-term development of the country, the growth of the welfare of the population, and the improvement of the activities of economic entities.

Analysis of studies and publications. In the domestic financial opinion, the problems of taxation are reflected in the works of Ukrainian scientists: Horobinska I. V. [6], Hutsaliuk O. I. [7], Prochan A. O. [9], Skorynin A. P. [8], Skrypnychenko V. A. [4], Yasenova I. B. [5] and others.

Despite significant scientific research and theoretical achievements in the tax field, its issue is acutely relevant at the current stage, and therefore requires the determination of strategic directions and tasks of tax policy regarding the stabilization and development of the state, as well as methods of achieving a high level of effectiveness of such policy and its impact on sub of economic entities.

Purpose of the article. The purpose of the article is to study the theoretical aspects of state tax policy and its effectiveness in modern economic conditions.

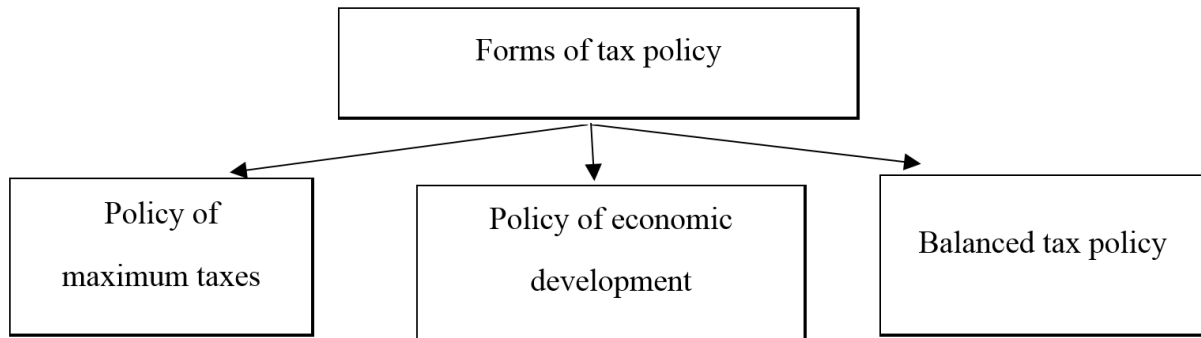
Presentation of the main material. At the present stage, the role of the state in regulating the economy is manifested in a shift in emphasis regarding the objectivity of state policy - from capitalist relations to interaction between the state and the citizen, which ensures its political legitimacy and the continuous reproduction of state institutions and state sovereignty [1]. The active influences of globalization and the development of the ideas of classical liberalism (the weight of human freedoms) ensured the spread of the ideology of the neoliberal orthodoxy of the free market [2]. The role of the state in regulating the economy at the present stage is

strengthened by the processes of globalization, forcing the diversification of priority spheres of influence depending on the country's importance in the global financial and economic arena. The COVID-2019 pandemic has confirmed the need for increased state support for business with the use of tax holidays and incentives that have more effectively implemented developed countries with powerful financial reserves. Tax innovations deserve special attention (instead of VAT and income tax, the rate of 2% of turnover and simplified accounting, reduction of value added tax on fuel from 20% to 7%, maximum deregulation of business, etc.) to support the Ukrainian economy for the period martial law [3].

State policy as a whole covers all spheres of public life, although the priority of the model determines the measure, the main instruments and areas of state intervention. In turn, the state policy in the economic sphere determines the content of state regulation. From its various directions, tax policy is singled out, which is formed at the country level based on the model of state policy and taking into account approaches to higher levels of taxation, depending on the degree of integration and openness of the economy. Tax policy needs not only vertical, but also horizontal integration, especially in relation to the economic block of power. Tax policy ensures the achievement of the goals of economic policy in terms of stimulating the business environment (regulatory policy) and improving the welfare of the population (taxation of income).

The main task of tax policy is to promote dynamic economic development of the country through the rational management of public revenues, including the optimization of tax collection, as well as public spending. In order to improve the efficiency of tax policy, the tax system of Ukraine should be built taking into account principles of stability, economic justification, reliability, social justice (impartial distribution of social wealth between citizens and territorial communities), balance, financial unity, administrative independence, equivalence of costs, completeness, transparency.

Depending on the economic situation, tax policy can take the form of: weighted taxes (up or down stage); maximum taxes (peak stage); economic development (bottom of recession) fig.1.



*Fig. 1. Forms of tax policy**

*Source:[4, c. 14].

Tax policy can also be divided into the types of maximum taxes (fiscal, fiscal-distributive type), minimum taxes (regulatory, fiscal-control type) and balanced taxes (fiscal-regulatory type) [5, p. 221].

Ideally, a set of measures related to the state tax policy should meet the needs of reproduction and growth of national wealth. In the course of implementing tax policy, the starting point should be not only maintaining the legal order for collecting tax payments from taxpayers, but also conducting a comprehensive analysis of economic relations that are formed under the direct influence of the current taxation system. It follows from this that tax policy should primarily be understood as the improvement of tax legislation, and not its automatic implementation.

Taxes and tax policy are of paramount importance in ensuring economic growth, as well as in regulating the investment and innovation activity of businesses. The foundation of innovative development is advanced investments: financial investments, a high level of education and the development of science, professional knowledge, experience, wide social informatization and a powerful intellectual potential of society [6, p. 258–259]. Tax situational flexibility (targeted tax incentives for industries, organizational institutions such as clusters, incubators, industrial parks, etc.) and the stability of the tax system contribute to attracting external and mobilizing domestic investment as a prerequisite for economic growth based on innovation.

Determination of the impact of taxes on business is also carried out in the context of the financial security of enterprises, in particular tax security, which is based on the assessment of tax risks and tax burden through the use of special methods and tools; the main tax risks in this case are [7, p. 72]:

- the risk of non-payment of taxes, which leads to negative consequences for the payer in the form of fines and penalties;
- the risk of tax control, which leads to sanctions and losses due to violation of the law by taxpayers;
- the risk of an increase in the tax burden, differentiated by types of economic activity and taxes, and by tax rates and benefits;
- the risk of criminal (criminal) tax prosecution, leading to the occurrence of significant financial losses of the taxpayer or the loss of his freedom for committing tax offenses provided for by law.

The impact of taxes on the population is studied in relation to indicators of welfare, inequality and poverty.

Scientific discussions are conducted on the coordination of economic, tax and social policies in such a way as to achieve in the future the isolation of economic efficiency and social justice without loss of social welfare [8, p. 224]. To search for parity within the framework of tax policy, a progressive approach to taxation is used depending on the level of income, with an assessment of inequality in their distribution. One of the popular models here is the Lawrence curve, which shows what share of the total income is received by different groups of the population.

Tax policy occupies an important place in the system of reforms aimed at modernizing the country's economy. This is due to its main functionality in the mobilization of demanded financial resources, which can be redistributed through budgetary mechanisms in accordance with public needs.

For a modern country, tax policy is relevant as a flexible situational way of regulating socio-economic processes, providing transformational changes focused on:

- the constancy of the development of the national economy - with a balancing of the interests of the environment, society, the state and business in the use of natural resources, as well as ensuring economic stability in the face of unpredictable and cyclical crises;
- the leading weight of small and medium-sized businesses - with the support of this segment of economic activity as a budget-forming core and an environment for using the intellectual and labor potential of the population;
- de-shadowing the system of remuneration - with the promotion of a transparent system of labor organization and proper payment of taxes;
- financial support for the development of regions and communities - with support for inter-territorial cooperation and competition;
- innovative development of the business environment - with the stimulation of an innovation-oriented business model;
- innovative development of the economy with the transition to the next technological order - with the stimulation of the accumulation of knowledge and technology.

The impact of tax policy on the transformation of the national economy should be systemic and justified. Since this is a difficult task, it is important to involve a set of tools of the institutional mechanism for the formation and implementation of tax policy, designed to

ensure the continuous development of tax relations between business, public and public sectors, on the one hand, and government authorities at different levels, on the other hand, ensuring the transformation of informal business rules and non-profit activities in a high tax culture, as well as the smooth (sustainable) functioning of the tax system. A proper tax culture and the constancy of the taxation system will make it possible to institutionalize regulated rules for paying taxes, which will contribute to a more effective influence of the state on transformational processes in the economy, in contrast to when there is widespread formalism and hidden tax ability.

In the modern economy, theoretical justifications at the intersection of knowledge of economics and public administration, on the one hand, and psychology and sociology, on the other, are becoming increasingly popular. The theory of behavioral economics proves that when making decisions, a person is not guided by abstract principles of maximizing satisfaction and minimizing costs, but first encodes the possible consequences of his actions in favor or harm, depending on the chosen benchmark, using relative rather than absolute values [9, p. 107]. It is important to study these aspects from the point of view of a person's decisions on paying taxes, choosing a life (including labor) strategy with an active / passive position of economic activity, which is significantly influenced by the requirements of income taxation.

Along with the indicated theoretical provisions, developments in culture, responsibility and trust in the tax sphere are deepening. Modern areas of scientific research are being developed, namely, modeling the behavior of taxpayers, the psychology of tax evasion, the problem of tax crime. An in-depth analysis of these aspects is one of the areas of study of the institutional mechanism for the formation and implementation of tax policy.

Conclusions and offers. Therefore, the theoretical basis for the formation of tax policy in the context of transformational changes should be considered in the organizational (stages of formation of tax systems using certain tools of tax policy) and historical and value (theories of taxes and tax policy) aspects. The scientific section of the justifications for the features of the formation of tax policy is determined by theories: state regulation of the economy and measures of state intervention in market processes; taxes and taxation on a systematic approach and depending on the tax policy model; economic development and growth; transformation and modernization of the economy; development of the institutional environment; behavioral economics, tax culture and responsibility. The effectiveness of tax policy in the context of ensuring the expected transformational changes in the economy provides a proper scientific substantiation of its model

(concept), goals, implementation tools. Taking into account the peculiarities of the dynamic socio-economic development of modern economies in the context of global competition for resources, the formation of tax policy should take into account the latest research at the intersection of psychological and sociological sciences with the identification of priority opportunities for the institutionalization of tax culture, responsibility and discipline in all institutional and spatial planes.

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