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ROLE OF TAXES UNDER SUPPORT ECONOMIC DEVELOPMENT UKRAINE

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Summary. Taxes in modern society are the main form of state revenue. In this purely fiscal functions tax mechanism is used for economic influence of the

state in social production, its dynamics and structure, development of STP.

Key words: *taxes, state regulation, budget, tax policy, tax functions*

Today, taxation is part of social life and is seen as an economic, financial and political phenomenon, as is mandatory fees are charged by public authorities with businesses and individuals to come and budgets of different levels. This interpretation of tax, in our opinion is the most adequate because it expressed a complex system of social relations and interests.

Functional certainty taxation is extremely important because it determines the features of tax character of their actions and scope, thus forming direction of tax policy, which manifests itself in choice of form and methods of taxation to achieve purely fiscal and non-fiscal objectives. Current tax policy can also perform important instrumental functions in influencing behavior of the respective businesses and facilitating their development. Its tools are diverse and have its influence through different types of taxes, tax rates, benefits and discounts.

Taxes affect the level and structure of aggregate demand through contributing to the expansion of production in certain sectors or hindering it. After taxes, the state regulates financial and business organizations and individuals, as well as its sources of in-

come and expenses. Through monetary assessment of tax amounts is possible in quantitative comparison of revenues to the needs of the state financial resources. Tax regulations of Ukraine's economy at macro level assigned to the tax legislation, which includes the Tax Code of Ukraine and other laws and regulations in the field of taxation.

On the basis of mentioned above data, we could argue that the plan of government revenue through taxes is not fully implemented. Therefore, the main proposals to improve the payment through tax revenues are the following: form a tax system that encourages accumulation for legal and natural persons; establish a differentiated approach to the taxation of enterprises within manufacturing and nonmanufacturing sector based on incentive development of growing and elimination of unprofitable, obsolete, inefficient; encourage private investment in the development of its industrial base; minimize the benefits that are not related to investment, "blur" the tax base and reduce tax collection, excluding introduction of individual benefits.

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