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RETROSPECTIVE ANALYSIS OF THE TAX SYSTEM REFORM OF UKRAINE

Abstract. The article analyzes the historical periods of development of the taxation system in Soviet times and during the independence of Ukraine. The stages of transformation of the country's taxation system and the deduction of the development of the national taxation system are outlined. It was found that during the years of independence there were five transformations of the tax system in 1991, 1995, 1999, 2011 and 2015, respectively. The preconditions of each of the specified stages of realization of transformation of system of the taxation are analyzed. Among the key preconditions for transformational changes in certain periods are: rapid deterioration of key macroeconomic indicators, implementation of laws and regulations on the establishment of the tax police and the transformation of the State Tax Administration into a central executive body as a controlling body for legal entities and individuals, changes in the composition and mechanisms of tax calculation, chaos and invalidity of the system of tax benefits, changes in the legalization of the wage fund and in the system of compulsory state social insurance. The functions of taxes as defining concepts of formation of the tax system of the country that were in each period defined above are investigated. The types and role of tax relief as a tool of state tax regulation and stimulation of socio-economic processes are considered. The assessment of the process of transformation of the tax system identified the existing criteria for reform, including diversity, complementarity and consistency, compromise and evolution, the depth of transformation and innovation of the tax system of Ukraine. It is proved that the tools of transformation of the implementation of the taxation system of Ukraine used in these processes did not always correspond to the peculiarities of the socio-economic situation of the country and the tax policy of the state goal and set of tasks of economic strategy. Existing shortcomings in the Ukrainian taxation system hinder economic growth and lead to high economic shadowing. Thus, the application of these tools in the process of transformation of the tax system has partially solved the existing problems, a significant number of identified tasks currently remain unresolved.

Keywords: taxation system, taxes, tax deductions, the state budget, taxation.

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РЕТРОСПЕКТИВНИЙ АНАЛІЗ РЕФОРМИ ПОДАТКОВОЇ СИСТЕМИ УКРАЇНИ

Анотація. Проаналізовано історичні періоди розвитку системи оподаткування в радянські часи і в період незалежності України. Окреслено етапи трансформації системи оподаткування країни і дедукцію розвитку національної системи оподаткування. З'ясовано, що за роки незалежності виділено п'ять трансформацій системи оподаткування у 1991, 1995, 1999, 2011 і 2015 роках відповідно. Проаналізовано передумови кожного із зазначених етапів реалізації трансформації системи оподаткування. Серед ключових передумов трансформаційних змін визначених періодів виділено: швидкі погіршення основних макроекономічних показників, упровадження законодавчих і нормативних актів щодо створення податкової міліції та перетворення Державної податкової адміністрації на центральний орган виконавчої влади як органу контролю для юридичних і фізичних осіб, наявні недоліки в системі оподаткування, несистематичні зміни у складі та механізмах розрахунку податків, хаотичність і недійсність системи податкових пільг, зміни у сфері легалізації фонду заробітної плати і в системі загальнообов'язкового державного соціального страхування. Досліджено функції податків як визначальних концептів формування податкової системи країни щодо кожного вищезазначеного періоду. Розглянуто види і роль податкової пільги як інструменту державного податкового регулювання та стимулювання соціально-економічних процесів. Проведено оцінку процесу трансформації системи оподаткування визначила наявні критерії реформування, включаючи багатоваріантність, взаємодоповнюваність і послідовність, компроміс та еволюцію, глибину трансформацій та інновації податкової системи України. Доведено, що інструменти трансформації реалізації системи оподаткування України, що використовувались у цих процесах, не завжди відповідали особливостям соціально-економічного становища країни і податкової політики держави поставленій меті та комплексу завдань економічної стратегії. Наявні недоліки в українській системі оподаткування заважають економічному зростанню і призводять до високої економічної тінізації. Таким чином застосування наведених інструментів процесу трансформації системи оподаткування частково розв'язало наявні проблеми, проте значна кількість визначених завдань наразі залишається невирішеною.

Ключові слова: система оподаткування, податки, податкові відрахування, державний бюджет, оподаткування.

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Introduction. In the active implementation process of the reforms in Ukraine there is a growing sense of the overall level increasing of the Ukrainian society responsibility of which is actively working on the taxation system reforming and the latter are able to solve the consistent backward infrastructural and social problems [1; 2].

The renewed system of the financial providing of all levels budgets assists the increase of motivation to the increase of its profitable part, however, the current results of fiscal politics testify to insufficiency of the formed resources on quality implementation of the effective socio-economic process providing of the development of society. The effective reformation of the taxation system can become a substantial achievement that will carry out unprecedented influence on the further development of the state reforms and will entail system changes in the Ukrainian economy. Yes, necessity of forming of sufficient volume of resources for implementation of the plenary powers pulls out the problem of the taxation system transformation of Ukraine public organs and the local self-government organs [3; 4].

An updated system of financial support for budgets of all levels contributes to the motivation increasing till increasing their revenue side, however; current fiscal policy results indicate a lack of the available resources to ensure the effective implementation of the social and economic development of the society [5—7]. The taxation system effective reformation can be a significant achievement which will have an unprecedented impact on the further deployment of the state reforms and cause the systemic changes in the Ukrainian economy. Thus, the need to create sufficient resources for the exercise of powers by state and local self-government bodies raises the problem of the taxation system transformation in Ukraine.

Analysis of research and problem statement. The important contribution to the scientific paradigm formation of the taxation system transformation was made by these scientists as: V. Fedosov, V. Andrushchenko, A. Krisaty, N. Prokopenko, Yu. Ivanov, L. Tarangul, I. Lunina, E. Bogatyryova, O. Y. Gostova, O. Gurnak, O. Desyatnyuk, I. Maiburov and others. While appreciating the scientists fundamental researches it should be recognized that the development problem of the taxation system of Ukraine in the context of the fiscal decentralization has not been studied enough which requires the further research from the scientific community in this area. The importance of solving of the presented problem determined the choice of goals, tasks, structures, content and directions of the research in this article.

Unsolved aspect of the problem. The current results of fiscal policy indicate a lack of resources for the quality implementation of an effective socio-economic process that ensures the effective implementation of socio-economic development of society.

The purpose of the article. The purpose of the study is to identify the key prerequisites for transformational changes in the historical periods of development of the tax system in Soviet times and during the period of independence of Ukraine. Identify priority areas for effective reform of the tax system as a basis for the deployment of state reforms for systemic changes in the Ukrainian economy.

Research results. The delineation of the taxation system transformation algorithm is necessary because the fundamental changes in the country's financial policy as an objective prerequisite for the taxation system reformation process during the time when the fundamental re-examination of the developed concept and a specific tax policy strategy and this allocation of goals means and methods of the taxation system transformation is carried out and in which the planning possibility of the taxation system transformation in one or several periods with the obligatory allocation of tasks, methods and means for each of them depending on the complexity and circumstantialities of the certain goals [8].

According to T. Krushelnitska [9] attempts to enhance the economic development of the state in the Soviet period by using the fiscal instruments had a fragile, short-term effect and sometimes even ended in failure, given the lack of clearly defined economic and tax goals as the taxes in this period actually lost the fiscal function. We consider the stagnation of the Soviet economy in the 1980s as the impetus for the resumption of the taxation system when in the

conditions of growing public debt and deficit and a decline in production the need for a radical revision of the formation sources of the budget revenues has become much sharper.

After analyzing the features of the formation and functioning of the taxation system which in fact consists of the using of tax packages with the help of using the historical method, 9 historical periods of the taxation system development were identified (*Table*).

Table

Historical periods of the taxation system development

The period of the tax system development	Characteristics of the period of the taxation system development
The first period (1917—1921) — the revolutionary period	It was characterized by the class and confiscatory features of the taxation system which actually was at the formation stage.
The second period (1922—1929) — the subjective fiscal period	It was characterized by the taxation system instability, the high level of subjectivity and the complexity of the tax process, the relative mitigation of tax relations with the certain categories of the taxpayers.
The third period (1930—1936) — the liquidation period	It was characterized by the destruction of the state tax institutes and the economy monopolization.
The fourth period (1937—1986) — the administrative-command period	It was characterized mainly by non-tax sources of pumping up the budget actually a full state monopoly.
The fifth period (1987—1990) — the reformational period	It was characterized by a renewal of the priority role of the taxation system in the conditions of its transformation.
The sixth period (1991—1996) — the transformation-formative period	It was characterized by the taxation system transformation into a priority source for the state budget formation and the taxation system formation in the country's independence, the basis formation of the legislative framework in the taxation area and the creation of the State Tax Inspectorate.
The seventh period (1997—2000) — the fiscal-experimental period	It was characterized by the adoption of chaotic, groundless changes to the tax legislation in the conditions of strengthening tax control, the fiscal pressure growth and the taxpayers responsibility for violation of the tax legislation.
The eighth period (2001—2013) — the adaptive-reforming period	It was characterized by the permanent process of the taxation system reforming on the basis of the foreign experience introduction and the controversial decisions adoption which resulted in substantially increased costs of the tax administration and, accordingly, the evasion practice of the payment of taxes spreading along with the total amount increasing of tax arrears to all levels budgets.
The ninth period (2014 — up to the present moment) — the transformation-integration period	It was characterized by the taxation system transformation in the conditions of the European integration vector of the country's development, the Internal Revenue modernization on the basis of the service model and the approximation of the fiscal accounting and accounting, the administration simplification of taxes.

Source: it was summarized by the author with using [10—13].

Considering that during the administrative-command period the taxes played a minor role in the process of pumping up the budget and we will focus on the implemented tax reforms of Ukraine independence period. So, it is analyzed the genesis of the taxation system transformations in 1991, 1995, 1999, 2011 and 2015 in order to highlight the prerequisites for the implementation of each of them and compare the their implementation tools.

Modern economists are quite fundamentally considering the transformation stages of the country's tax policy and the development periodization of the national taxation system [10—13], however, analyzing the taxation system reformation the most frequently it is investigated all the changes including the current which is inappropriate to be considered a transformation or the reform of the taxation system. The post evaluation process of the taxation system transformation we focus on the existence of the reforming criteria including multivariance, complementarity and consistency, compromise and evolution, the transformations depth and innovation.

With independence in Ukraine the market principles construction of the economic management began. In conditions of a significant deterioration in the socio-economic situation of the retail turnover indicators, the agricultural production and investment and the industrial output volume it became necessary to restructure the taxation system with an increase in its fiscal function.

At the moment of the acquiring independence there were only two taxes in the country — income tax from citizens and profit tax of business entities whose mechanism of calculation allowed to avoid taxation, especially negatively reflected the fiscal efficiency of taxes under conditions of inadequate control over taxes. This actually became the reason for the adoption of the economic development strategies of the state (Verkhovna Rada of Ukraine. Law of Ukraine on the main directions of economic policy of Ukraine in the conditions of independence: the decree from October 25, 1991) in 1991 and accordingly the strategic policy objectives in the field of taxation. Since 1992 the process of the effective concept developing of the taxation system reforming has begun during which three different versions of the concept were put forward, two of which were attempted to put them into practice. The two concepts were similar among themselves in the main positions, which substantiated the need for preferential conditions for investment activities and a reduction in VAT and income tax rates. Thus, an attempt to implement one of these concepts took place in 1992, however, in the conditions of the heavy budget deficit in 1993 laws were passed «On taxation of the Law of Ukraine «On Enterprises and Organizations Income Taxation» (February 21, 1992 № 2146-XII) and «On Enterprise Profit Taxation» (December 28, 1994 № 334/94-BP), which the rates increasing for the two main budget-forming taxes was documented in the framework of the third proposed concept.

In our opinion the absence of a single sound strategy for the country's taxation system development did not allow to take the effective tax reform for the first years of Ukraine's independence, the purpose of which was to promote a fundamental structural restructuring of taxes into a tool to ensure the necessary tax revenues to finance budgetary expenditures and the influence on the country's economic development.

The Law of Ukraine «The taxation system» (June 25, 1991 № 1252-XII) was adopted in 1991 as well as the legislative acts in the field of mechanisms for the certain taxes collection and charges. It should be noted that the period from 1991 till 1994 was characterized by the relative stability of the tax legislation as evidenced by the small number of approved changes to the country's tax legislation (8 changes over 4 years).

Let us analyze the tools for implementing changes in the taxation system, which were chosen to achieve the identified goals and objectives. So, for 1991—1994 period the new taxes were introduced, such as excise duty tax, VAT and others and the tax rates were adjusted (often without even making changes to legislative acts), the tax entities were changed (including volume tax on profit from balance profit on gross income).

Consider the prerequisites for the transformation implementation of the taxation system for 1991—1994 period and its goals and objectives. According to the law of Ukraine «The taxation system» it was the time of the transformation starting of the taxation system in 1991—1994. There were 16 taxes, but in 1992, the mandatory contributions to extra budgetary trust funds were additionally introduced. The contributions in the funds to eliminate the consequences of the Chernobyl disaster, the population social protection, employment assistance fund, Pension Fund, Social Insurance Fund and others. In accordance with the current legislation were not considered the taxes, however, were in fact mandatory, peremptory and the fact of their payment was controlled by the tax authorities. Only since 1994 these contributions were recognized at the legislative level as the tax payments and were in the general list of the elements of the taxation system of Ukraine, which was rather burdensome and complicated. The Administration System in 1991 was supplemented by the division creation of the Ministry of Finance in Ukraine called the State Revenue Service. During 1991—1993, significantly the control methods were expanded in the field of taxation as well as the taxpayers' responsibility for the violation of the tax legislation.

It is noted that for the period of the taxation system transformation in 1991—1994 the main macroeconomic indicators have deteriorated significantly, for example, the GDP indicator in 1994 fell by almost 46% compared with 1990. A similar decrease was recorded relative to the industrial output index, investments in the fixed capital, the agricultural production, the volume of cargo transportation and retail turnover while the indicator of tax revenues to budgets tended to increase. We consider the debatable opinion of E. Bogatyreva [14] that the taxation system transformations

for the period of 1991—1994 did not contribute to the economic situation improvement and vice versa had a negative impact on the country economy at that time. In our opinion the deterioration of the main macroeconomic indicators did not happen because of the ineffective transformation of the taxation system but under the influence of more objective factors. As a result of the rapid deterioration of the main macroeconomic indicators the need has arisen to further reformation of the taxation system. So, in 1995 the resolution «About Basic Provisions of Tax Policy and Tax Reform in Ukraine» was adopted which actually hasn't been realized. The decree of the President of Ukraine «About measures for the tax policy reforming in Ukraine» № 621/96 dated on 31.07.1996 and the resolution «About Basic Provisions of Tax Policy in Ukraine» at the end of 1996.

The above-presented legislative and regulatory acts actually have formed a strategy for the taxation system transformation of 1995—1998 and defined its goals and main tasks. The prerequisites of the taxation system transformation in 1995 was caused by the classical model introduction of the profit taxation of the enterprises to replace the taxation of their income, it is advisable to consider as a change in the vector of the chosen tax policy of the country towards reducing the tax burden on business entities.

As part of the expansion of the influence instruments in the profit taxation system in 1997, the depreciation rates were introduced for three approved groups of fixed assets as well as the possibility of an accelerated depreciation scheme using. In addition, in the period of 1995—1998 the attempts are being made to liberalize tax rates (lowering the maximum rate of personal income tax from citizens to 40%) against the background of an increase in the number of taxes, fees and benefits on them, which, moreover, were provided without using any prior directions. The list of assessed contributions was expanded, including collection into the innovation fund. The list of assessed contributions was expanded including the collection in the innovation fund.

Analyzing the administration system of the taxation system transformation that took place from 1995 to 1998, we consider the tax police creation and the State Tax Administration transformation into a central executive body as the controlling body for legal entities and individuals as major changes. In 1997, a separate type of accounting was created a tax which greatly complicated for calculating taxes mechanism and contributed to the formation of a combined tax policy with a predominance of social and direct taxes.

In our opinion, a significant drawback of the tax system which was actually resolved in the aforementioned period (1995—1998) was the lack of stability of the changes as evidenced by the large number of adjustments to the regulatory framework in the field of taxation.

It should be noted that this period is characterized by a certain slowdown in the reduction level of the main indicators of the macroeconomic situation and stabilization of the general economic situation. The presence of deficiencies in the taxation system has led to the emergence of further changes in the country's overall socio-economic strategy and, accordingly, the objectives of the subsequent transformation of the taxation system.

It is noted that two conceptual programs of the taxation system transformation in the period 1999—2010 were considered (The Concept of reforming the tax system: order № 56-r from February 19, 2007 and Draft Concept for reforming the tax system of Ukraine: order from June 02, 2010) which according to their strategic goals and identified tasks had the only course of action. In addition, it is necessary to pay attention to the fact that the approved programs were not implemented in the practice due to the political instability. Accordingly, this period was characterized by the lack of stability of legislation in the field of taxation, unsystematic changes in the composition and mechanisms of tax calculation, the chaotic nature and invalidity of the tax breaks system.

In our opinion, a significant achievement of the taxation system transformation during this period was the approval of a simplified taxation system that could be used by small businesses. The implementation of a harmonized tax and a fixed agricultural tax in 1999 contributed to the transfer of policy vectors from fiscal to fiscal regulatory. In addition, in 2004 the income tax rate was reduced to 25% and the identical rate of tax of 15% was established for personal income tax. We also consider it as the fair and efficient taxation approval of personal income tax not only in the

form of wages but also other types of income, such as winnings, income from providing property for rent, prizes, income from the sale of property.

So, analyzing the tools to implement of the taxation system transformation in Ukraine during the period 1999—2010 (Expansion of the list of tax benefits, the tax rates adjustment in the reduction direction, introduction of a simplified taxation system), we conclude that the country had a tax policy with a focus on the regulatory actions and income taxation from labor. By 2004 in the structure of tax revenues the direct taxes prevailed but the downward adjustment of tax rates led to a change in the tax revenues structure and the indirect taxes predominance.

We consider the taxation system transformation in Ukraine for the period 1999—2010 generally positive but however, as a result of the implementation of 322 amendments for the tax legislation of this period a significant number of the unresolved issues remained such as the high level of tax burden, the volatility of legislation in the field of taxation, non-coordination and inconsistency of the individual legislative acts, the unreasonable and chaotic system of the tax breaks.

The negative effects of the global crisis during 2008-2009, the deterioration of the general state of the country economy and the presence of distortions in the development system and the economy structure led to the need for a thorough restructuring of tax policy and further reformation of the country's taxation system. Thus, in 2010, the Strategy for the Taxation System reformation in Ukraine was canceled and the Program for Economic Reforms was adopted, on the basis of which the concept of the taxation system reformation which was developed for the period up to 2020 was approved and whose main goal was to build a competitive socially oriented economy integrated into the EU.

Let's consider the preconditions for the taxation system transformation during 2011—2014 and its goals and objectives. In 2011 the Tax Code was adopted which changed radically the taxation system structure (ecological tax, real property tax, rental payments were adopted) and also the fiscal management, the taxes elements, the tax breaks system and a list of tax inspections.

As a result of the taxation system transformation during the period 2011—2014 it was changed the method for determining depreciation through a process of approving the minimum period for the useful using of non-current assets, adjusted the tax rate on the personal income by approving its low progression, determined the unified social tax to replace mandatory contributions to the various funds, transformed reporting by introducing an electronic reporting form, increased responsibility for compliance with the tax legislation, the Ministry of Incomes and Fees was set up as the main supervisory authority and reduced the number of fiscal inefficient taxes.

Analyzing the economic consequences of the taxation system transformation during the period 2011—2014 it was found that in 2011—2012 there was recorded a revival in the economy and the growth of the prevailing number of macroeconomic indicators however, in 2013 the situation changed due to political problems in the country. Thus, the budget deficit increased from 1.8% of GDP in 2011 to 4.4% of GDP in 2013.

The main rapid result of the taxation system transformation due to the adoption of the Tax Code of Ukraine was a significant increase in the tax revenues to the budgets of all levels that is justified by the general economic revival of that period confirming statistical data on the growth of exports and imports, GDP, and the increase in average wages.

In 2014, a 7% VAT rate for medical devices was introduced ecological and excise taxes, temporary levy tax and the tax on the purchase of foreign currency to the Pension Fund were increased which, however, did not help the budget deficit reducing and improve the economic indicators. So, in 2014, the reducing budget deficit level increased to 5.0% of GDP, the real level of which was 93.2% from the previous year.

Thus, the taxation system transformation during the period 2011—2014 had mainly fiscal position and the difficult political and economic situation in the country led to the further need for the tax reforms.

At the end of 2014, three fundamentally different concepts of the taxation system transformation were presented for consideration, two of which were proposed by the SFSU and one

by the Ministry of Economic Development and Trade. The results of which analysis made it possible to draw the following conclusions:

1. The position of all three concepts is fundamentally different: the proposals of the Ministry of Economic Development and Trade provided for the implementation of the regulatory tax policy while the other two concepts were fiscal.

2. The list of proposed taxation system transformation concepts did not allow to fully achieving the main tasks outlined in them such as: simplifying the administration of taxes and taxation system for small and medium businesses, reducing the time spent on the calculation and payment of taxes and others.

The edited concept which was proposed by the SFSU and changes in the sphere of legalization of the wage fund and in the system of obligatory state social insurance were used as the basis for the taxation system transformation during this period 2015—2017. In addition, all major planned changes in the tax system are also taken into account in the development strategy of Ukraine. So, there was a decrease in the number of taxes to 7 national taxes (corporate income tax; VAT; personal income tax; rental payments, excise and ecological taxes and duties), 2 local taxes (common tax and property tax) and 2 taxes (tourist tax and fee for parking spaces). In our opinion, the reduction in the number of taxes was not due to the real abolition of taxes and through the mechanical consolidation of taxes and the abolition of fiscal ineffective taxes and fees, in fact it did not lead to a reduction in the tax burden.

In addition, during the period of the taxation system's transformation in 2015—2017 the list of tax benefits was substantially reduced, the rates of the ecological, excise taxes, common tax and the structural elements of property tax but the maximum rate of the personal income tax increased which during the time was abolished by approving a common rate of personal income tax; the number of groups of the simplified taxation system is reduced to 4; the calculation mechanism of income tax is substantially adjusted by means of determining the amount of tax on the basis of the accounting metrics; the use of lowering coefficients has been introduced in the calculation of USTs (unified social tax) which, however, has eventually been canceled due to its inefficiency and the taxation system of the passive incomes is expanded, including the deposits interest.

In 2015 the deterioration of the macroeconomic indicators continued which however, in our opinion, is the result of the political and economic problems and is not directly related to the effectiveness of the taxation system transformation.

Since 2015, the Ukrainian taxation system has suffered from a number of problems that in fact made it the biggest obstacle to the effective development of business [15], which in general led to the further transformation of the taxation system during 2015—2017. Thus, the contradictory and instability of the tax legislation, the availability of discretionary powers and standards of indirect action, the complicated system of administration (in 2015 the domestic enterprises spends about 350 hours on presentation and reporting, while in Europe and Central Asia — 232.7 hours, in the OECD countries — 176.6 hours [16]), the poor structure of tax revenues, which at this stage of the economic development does not match its peculiarities, a significant level of tax burden, which is associated with a significant redistribution of GDP through the public finances (about 44% in 2017, with a maximum permissible in 37%), leads to the tax evasion and slowing economic growth. In general, the deficiencies in the Ukrainian taxation system are hindering the economic growth and leading to the high economic shadowing, which, according to Minister for Development of Economy, Trade and Agriculture of Ukraine, the amounts to about 50% in 2016, contributes to corruption in SFSU bodies which affects 27% of business entities [17].

It is defined the tax policy goals for 2016 (the counteraction by offshore jurisdictions to the tax evasion, increased the control over the transfer pricing system, the formation of a common VAT refund register, the settlement of gaps and inconsistencies in the tax legislation, the legislative consolidation of the taxpayers' rights with regard to the full use of the taxpayer cabinet, the completion of a comprehensive SFS reform. The Tax militia liquidation and a financial investigation service formation; the databases integration of the Ministry of Finance of Ukraine,

SFS, Treasury) however, partially solved existing problems, however, a significant number of the identified tasks remained unresolved.

The IMF Memorandum also provides for the introduction of a customs post-audit, updated indirect methods for the income controlling received from individuals, a «fundamental reform of the simplified taxation».

It is noted that some of the key problems of the taxation system are not reflected at all in the concept of its transformation in 2015—2017, namely: a reduction to 37% of the redistribution level through the public finances by reducing of the total payload; the modernization of the taxation classical system of the legal entities profits; the system reforming of property taxation; the adjustment of the period of registration of tax invoices; the introduction of a single account for the payment of all taxes, except for VAT and others. There is also insufficient attention paid to the fiscal policy modification in the context of European integration [18].

Conclusions. Thus, after carrying out the look back analysis of the Ukrainian taxation system reforming, it was found that during the independence years 5 transformations of the taxation system were identified: in 1991, 1995, 1999, 2011, and 2015, respectively. It should be noted that the instruments of the taxation system transformation in Ukraine that were used in these processes did not always correspond to the peculiarities of the socio-economic situation of the country and the tax policy in the state was the set goal and the complex tasks of its economic strategy. In order to develop measures for the formation of effective tax policy it is necessary to take into account the above negative factors.

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