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## 94. The effect of the shadow economy on the Ukrainian tax system

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**Introduction:** Size of the shadow economy in Ukraine now for some experts estimates exceed more than half of gross domestic product. Expanding the scope of the shadow economy is a real threat to national security. Dynamics and tendencies of development of the shadow economy should be considered in the context of the evolution of economic policy in general. Thus, research on the impact of tax policy at the present stage, as well as its impact on the economic development of the country, is still relevant today.

**Resources and methods:** The aim of the research is to investigate the impact of tax policy on economic development of Ukraine and on the basis of the analysis to provide recommendations for its improvement. The purpose of the study necessitated the following tasks: a comprehensive analysis of tax revenues to the state budget of Ukraine; identify features of the tax policy of Ukraine; research trends in the field of taxation in Ukraine; providing recommendations for improving tax policy of Ukraine in the modern conditions of development. The effect of the shadow economy on the Ukrainian tax system has been studied by the following scientists: J.B. Ivanov [5], N.V. Melnic [6], L.L. Taranhul [6], Z.S. Varnaliy [6], J. Petrovich[3], L.B. Ryabushko [4], D. Veremchuk [4] and others.

Of particular relevance shadow economy becomes a problem in the field of taxation. As one of the main sources of the revenue side of the budget consists taxes, duties and other duties, the evasion of payment causes significant harm to the interests of the country in which it responds to the increasing repressive means to fight. Same exorbitant tax burden forces businesses to hide from the tax authorities commercial transactions or other means to evade taxes.

It should be noted that the offense in taxation covering all kinds of financial and economic activities and are not specific to business, but also for state-owned enterprises. The study is based on the method of abstraction. In the present study, we pay attention to the criterion revenues in the budget, on which shall be established by the two most important taxes in the national economy - VAT and income tax. Research methods used in the paper also include theoretical analysis and synthesis method.

**Results:** The results of the study found that the largest amount of tax revenues are paid by the VAT and income tax, the structure of the tax system is inadequate market economy, since the taxpayer is dominated by legal persons and indirect taxes account for the largest share in the universality of tax revenue. The inefficiency of the tax system of Ukraine is connected with the imperfection of tax policy, a large number of inefficient taxes, instability of the regulatory framework and tax controversy separate legislation. In order to enhance the role of the tax system and to accelerate the economic development it is necessary to develop tax policies aimed at stimulating domestic production, innovation and investment, consumer demand, and strengthening regulatory and supervisory functions of the state income tax. It is of high importance to introduce a differentiated rate of income tax, depending on the type of activity; regressive taxation sectors that contribute to the development of scientific and technological development and increase production volumes.

**Conclusions:** With all the above mentioned, the following conclusions are presented: firstly, Ukrainian fiscal system is characterized by a preponderance of tax revenue in the revenue of the state budget, and secondly, this advantage is its quantitative determination indicates a high level of dependence the revenue from the taxes of the country, on the other hand, the qualitative structure of tax revenues of the state budget again and again confirms

the fall in real income businesses, increasing number of unprofitable enterprises, imperfections in the tax laws , low incomes.

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