

consideration:

- to reduce losses from criminal competition and costs related to provision of the entrepreneurship security; to strengthen the company's image; to increase revenues;
- to improve moral and psychological environment at the workplace; to increase the collective solidarity; to develop a sense of security and confidence in the future with the employees; to develop corporate culture using professional advice of psychologists and sociologists; to use a personnel management system which takes into account the dependence of many factors and is focused on strategic management;
- to improve organization and work discipline by reducing the personnel number, re-training, job rotation, recruitment and training of the staff;
- to raise awareness of the employees on business security from criminal competition; to facilitate gathering of the information related to business security; to create a database in order to ensure economic and information security of business;
- to regulate relations between the company and individual employees, between the company and other organizations, i.e. business partners, between the internal security agency and law enforcement bodies, relations with security service agencies of other companies; to increase legal protection of bus

TAXATION CHANGES AIMED AT ECONOMIC DEVELOPMENT OF UKRAINE

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Taking into consideration the current macroeconomic situation, a need for development of a new approach to solve problems of economic growth of Ukraine is obvious. The approach should combine the actions of money and credit regulation and the policy of industry development involving all possible resources.

The straightforward procedure of making transformations essential for economic development is rather complicated. A combination of various economic and legal actions is foreseen. All the efforts of the state should be focused on arrangement of conditions for a priority development of the domestic market by local producers [2].

One of the top-priority goals of the market economy improvement in Ukraine is forming an effective taxation system providing development of the macroeconomic complex and regulating the economic relationships in a proper way. The effectiveness of the taxation system is defined by the level of purposefulness of solving a complex of tasks related to managing the economy as a system, industry development, and advance in living standard of the population.

The taxation system should successfully solve the tasks of fiscal distribution. Using an optimal distribution for the income of economic subjects and citizens, the

revenue is guaranteed which is sufficient for financing social processes and development of Ukraine on the whole and regions in particular.

For further development of the taxation system in the country, fundamental changes have been made by a transformation and improvement of weaknesses as well as by a successive realization of strategic tasks of the national taxation policy in market conditions.

Fundamental changes in taxation of legal bodies and citizens are aimed at simplifying and reducing the price of the taxation administration system and attracting additional facilities to the country budget [3].

The main directions of the taxation reform are the following:

- The amount of taxes and duties is two times less, less reporting is used;
- The profit tax is a simple estimation based on financial report;
- The added-value tax is estimated using an electronic administration;
- In the unified social tax the rates are reduced for employers, the responsibility is increased;
- The income tax for physical entities has a progressive scale for incomes;
- The single tax has rates reduction for small businesses up to 50%;
- The independent incomes of local budgets include shares from the retail trade of excise goods, real estate tax, the single tax;
- The two-year moratorium is introduced for small business control (with the revenues up to 20 mln. hryvnas per year);
- The increase of taxation of highly profitable business, i.e. raw materials industry, lottery and betting companies.

Therefore, starting from the year 2015 the number of taxes will be reduced from 22 to 9. Some of the taxes are not fully abolished but transformed, using the principle 'two taxes in one'. As the result, the number of taxes is reduced but the taxes administering did not contribute to business activities in Ukraine.

As for the changes in profit taxation, it should be noted that:

- Firstly, from 01.01.2015 the taxable surplus is to be estimated according to the rules of accounting, thus, the duplicating taxation is abolished. But the persons whose yearly income exceeds 20 mln. hryvnas should adjust the financial result for taxation. However, the number of surpluses under taxation reduces from 49 to 3, namely, depreciation, reserves, financial activities (valuable securities, interest, etc.);
- Secondly, starting from the reporting for the year 2015, the tax report should be presented till 01.06. of the following year;
- Thirdly, prepayments should be done by the people with a yearly income more than 20 mln. hryvnas (earlier 10 mln. hryvnas).

As for the changes in the value-added tax are the following:

- Firstly, electronic administering of the value-added tax is not abolished but postponed;
- Secondly, the registration limit which makes person the subject to the value-added tax paying is raised from 300 thousand to 1 million hryvnas [1].
- Thirdly, budget payment is done according to the regular procedure, i.e. against the declaration of the payer of automatically;

- Fourthly, to prove the right for the taxation credit the tax declaration should be registered in the single registration system.

The law N 1573 envisages a gradual reduction of the single social payment, namely, in 2015 - 65% of the base rate, in 2016 – 52%, from 2017 – 40%. The gross payroll higher than two minimum wages is subject to the base rate of 37%. In addition the control over observation of the law on work and responsibility of the employer for violations in the sphere of payment for work.

Amnesty for physical entities capital.

In the project of changes the citizens of Ukraine were suggested to file a ‘zero’ declaration with all the assets declared (property) available on 01.01.2015, money, corporate rights and shares including foreign companies. The property and finances mentioned in such a declaration were not subject to taxation.

Innovations in cash accounting.

Having the aim to escape the shadow circulation of cash, lawyers introduce using of compulsory listing of all payment transactions of physical entities due to the simplified system of taxation of the second and third groups.

The packet of reforms also contains changes in the real estate taxation.

Having analyzed the changes in taxation, one can make a conclusion that the reform can result in an increase of pressing on the legal business. It was not a good decision to approve such global changes in the taxation regulation related to all the taxes some days before the new year. The companies are in the situation when the impact of the taxation changes on their activities should not be prognosticated. The quality of the passed changes is very low. It is very difficult to give a detailed explanation of using numerous taxation norms for foreign investors [3].

The suggested measures are not reforms, which can result in a full transformation of social, political and economic relations in the country. They are only ‘cosmetic actions’ which do not result in system changes.

On the other hand, the positive results should be also mentioned. The suggested changes introduction will be helpful for making business in Ukraine, it will reduce the time of the taxation payers used for the procedures of declaring the property for taxation and paying taxes as well as improve the investment attractiveness of Ukraine.

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