

The Functioning of Tax Authorities in Countries of the European Union: Experience for Ukraine

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The paper analyses the peculiarities of the functioning of tax authorities in the following countries of the European Union: Poland, Sweden, France and Germany. The experience of organisational activities of tax authorities in EU member states was found to be universal and could be applied to enhance the performance of tax authorities in Ukraine. It is necessary to build a rapport of trust between the taxpayer and the tax authorities, develop a system of preventive measures to avoid tax law violations, and strengthen the tax authorities' communication to improve the effectiveness of their work in Ukraine. Based on the experience of European Union countries, at the end of the paper recommendations are provided for improving the effectiveness of the work of the Ukrainian tax authorities.

Keywords: tax authorities, tax system, tax administration, European Union, Ukraine

1. Introduction

The leading global trends in the field of taxes are the recognition, consolidation, and implementation of specialisation and decentralisation principles on tax authorities as part of the internal and external policies of the state. Questions of the functions and powers of tax authorities have always been in the centre of scholars' attention, however, tax legislation is a dynamic phenomenon, therefore trends in legal regulation of the work of tax authorities are changing. The signing of the Association Agreement between Ukraine and the European Union (EU) has led to the activation of processes related to the search for a single universal approach to the construction of the tax system of Ukraine, which will combine EU

standards in regulating legal relations in the tax sphere, and the results of the successful experience of European countries in regulating the tax authorities' activities. At the same time, integration processes have caused changes in the tax system of Ukraine. Thus, new approaches to conducting tax audits have appeared, the range of subjects that control tax administration has expanded, which, as a result, requires reforming the basic principles of the functioning of tax authorities in Ukraine.

Moreover, the formation of Ukraine as a legal European state is accompanied by the development of tax legal relations, which requires the development of a modern tax system. The above, together with the development of market economy and integration processes, leads to the intensive development of tax legislation, especially legal acts regulating relations in public financial activities. In recent years, the process of improving financial legislation has been taking place in Ukraine, namely, new editions of the Tax Code of Ukraine have been adopted, a number of the Ukrainian Constitutional Court's decisions regarding tax legal relations have been issued, becoming an important stage in the development of financial law in Ukraine.

Negative consequences of the global economic crisis, contradictions in Ukraine's financial policy, caused by insufficiently effective reforms, and fairly frequent changes in tax legislation have led to the emergence of numerous problems in the field of tax legal relations, in particular, insufficient provision of income sources for state authorities and local self-government bodies. Nowadays, the priority task for every country is to increase the revenue part of the budget. One of the factors affecting the level of state revenues is the effective functioning of tax authorities. However, the functioning of tax authorities in Ukraine is not perfect.

In the field of tax regulation, Poland, Sweden, France, and Germany are among the most forward-thinking and successful countries in the EU. Each of these countries has unique tax-related characteristics, benefits, and drawbacks. Thus, despite the flaws, the regulation of tax relations in the mentioned countries is successful and increases the income portion of the budget. Moreover, Poland, Sweden, France, and Germany were selected for the study due to a variety of distinctive features of their tax systems. These features include: 1) stability in tax rules; 2) high degree of development in the system of regulating tax legal relations; 3) social orientation of the tax system; 4) adaptability of the state in terms of benefits and rehabilitation; and 5) a tendency for decentralisation of the tax system. By adopting tax reforms and changing the tax code, Ukraine sim-

ilarly hopes to accomplish these features in its tax system. In view of this, it is expedient and relevant to study the peculiarities of tax authorities' functioning in countries of the European Union.

The study of how the tax systems of EU member states function is a relevant issue for the academic representatives of Ukrainian financial law since it will allow for the reformation of Ukraine's tax system, which has objectively long been needed. Among other things, new changes are taking place in the economic sphere due to the continuation of the quarantine and the introduction of martial law in Ukraine in connection with the armed aggression of the Russian Federation. Over time, these changes will require the modernisation of tax authorities' functions and the creation of an effective tax system, as well as certainty in the legal regulation of tax authorities' powers. In many EU countries with an effective tax system, reforms of tax authorities are actively being carried out. France, Germany, Poland, Sweden and other developed countries are modernising their legal relations with taxpayers. Ukraine's desire to join the EU requires its active engagement in the issues of convergence and harmonisation of the Ukrainian tax system with the tax systems of EU countries.

With that in mind, in the conditions of globalisation processes and the formation of Ukraine as a legal and a social state, the experience of the functioning of tax authorities in EU countries acquires special importance. The relevance of this issue lies in the need for a legal analysis of the EU countries' tax systems in order to bring the tax system of Ukraine closer to the requirements of today and the accession of Ukraine to the European Union.

Therefore, the purpose of the paper is to study the peculiarities of the functioning of tax authorities of several EU countries, namely Poland, Sweden, France, and Germany, in order to improve the functioning of tax authorities in Ukraine.

2. Materials and Methods

There were several key steps in the research process. First, English-language academic publications were selected. The literature on the functioning of tax administration bodies in Poland, Germany, Sweden, and France was the focus of the search. The search was limited because it concerned specific countries, which ensured novelty, but at the same time a broad coverage of the existing literature. The second stage involved clean-

ing up the data, removing data duplication, unconnected documents, or documents that do not concentrate on how the tax authorities in Germany, Poland, Sweden, and France operate their tax systems. After this selection, there were still publications and studies that applied to this study. References, keywords, and a brief description were used to link these documents together.

The following steps were taken to conduct the literature review. First, abstracts, journal articles, speeches at conferences, and publications on specialised websites were read. Then, problems related to the peculiarities of the functioning of tax authorities, which are considered in each document, were identified and coded. Second, the sources were categorised according to the specific country and the characteristics of its tax system, which considerably simplified the creation of the research results. Subsequently, based on the results of the literature review, the main part of the paper was prepared using the following methods.

The methodological basis for a scientific paper is a system of methods and means of scientific research, both general scientific (dialectical, logical, systemic synthesis) and special (comparative legal, statistical), the joint use of which provides an opportunity to achieve the set goals and research objectives, to provide a comprehensive overview of the functioning of tax authorities in EU countries. The primary important role in the process of scientific research was the system method, in certain aspects supplemented by the axiological method, which provided an opportunity to consider the goal of creating a modern modified tax system in Ukraine, and the proper conditions for executing tax payments.

The paper uses a complex of general philosophical, general scientific, and special research methods. The methods of formal-logical (dogmatic), system-structural, comparative-legal and logical-legal analysis, deduction, and induction were used, which made it possible to determine the peculiarities of EU countries' tax systems. The research uses the method of system analysis to determine the methodological foundations of the functioning of tax systems in EU countries. The functional method was employed to identify and study the main functions of EU countries' tax authorities. As part of this, the functional-instrumental method made it possible to identify the main goals and functional purpose of tax authorities.

The dialectical method was one of the key methodological tools for scientific research into the essence of tax authorities' activity, the content of the institutional taxation mechanism in Poland, Sweden, France, and

Germany, and the characteristics of the components of the institutional tax system mechanism of the specified EU countries. The formal-legal method made it possible to analyse consistently the content of legal norms and features, regulatory support for the formation, development, and modification of the functioning of tax authorities in other countries. The logic-semantic method made it possible to formulate recommendations for directions that require further scientific substantiation and legislative support, including comprehensive and systematic measures for the introduction of new forms of interaction between tax authorities. The forecasting method helped outline the main transformational processes in the tax system of Ukraine. Theoretical methods of scientific knowledge were used to study the current state of understanding the peculiarities of the functioning of tax systems in Poland, Sweden, France, and Germany. Researched and analysed scientific publications shed light on the functioning of tax authorities in the countries of the world.

The essence of the functioning of fiscal authorities was studied using such methods as synthesis and analysis. Using the synthesis method, the experience of EU member states in the modification of tax authorities is taken into account. In the process of scientific research, the method of synthesis is related to the method of analysis, as it allows one to combine all parts of information about the subject that can be further discussed in the process of analysis.

The peculiarities of the functioning of tax authorities of EU countries and the peculiarity of the construction of their respective tax systems were studied using the comparative legal method. By using this method, it was feasible to analyse the outcomes of the implementation of strategic plans and come up with fresh scientific findings that might be used to develop Ukraine's tax system. The impact of globalisation and integration processes on the functioning of tax authorities was investigated using the method of causality. At the same time, all methods of scientific research were applied in a ratio that contributed to the comprehensiveness, completeness, and objectivity of the specified research. The paper also used the method of theoretical generalisation in order to determine the prospects and forecasts for further improvement of the functioning of tax authorities and modification of the tax system of Ukraine. This method helped to identify solutions for further improving the functioning of the tax authorities in Ukraine.

3. Comparative Overview of Tax Authorities in Selected Countries

3.1. Tax Authorities in Poland

One of the important elements of the effective operation of the Polish tax system is the administrative apparatus, which has a three-tier structure and consists of tax offices, tax chambers, and the Ministry of Finance. Special tax service authorities monitor the implementation and observance of tax discipline in Poland. Each Polish region (voivodship) has its own financial chamber, and some have financial departments (The world experience of taxation: The Republic of Poland, 2021).

The central authority of the Polish tax system is the Ministry of Finance of Poland, the main functions of which are: management of indirect tax revenues; management of direct tax revenues; management of financial and fiscal control; management of fiscal control which carries out tax audits and also conducts training of auditors; management of financial policy (Protsenko, 2008). In addition, the minister of finance is responsible for public finances, ensures the functioning of the tax portal, and is the controller of taxpayers who use the tax portal (Tax Ordinance, 1997).

In addition, the Tax Chamber, which is subordinate to the Ministry of Finance, is simultaneously a tax administration, a customs service, and a tax control service. The Tax Chamber includes: regional revenue management departments; tax offices; customs and tax inspections. One of the priority tasks of the Tax Chamber is collecting taxes, conducting tax audits, and monitoring the fulfillment of tax obligations. Moreover, the competence of the Tax Chamber includes: collection and processing of tax and customs information, and prevention of tax crimes (Frankevich, 2018; Osiejewicz et al., 2022).

On the other hand, financial administrations in Poland are authorised to maintain registers of taxpayers, collect taxes, control the correctness of their calculation and timeliness of payments. At the same time, financial chambers supervise the activities of financial departments, and check the taxpayers' annual financial reports (The world experience of taxation: The Republic of Poland, 2021). Furthermore, the second tier of the tax system in Poland consists of regional tax administrations, the main powers of which include: tax assessment, registration of taxpayers, tax collection. Simultaneously, in the tax system of Poland there are tax offices that carry out fiscal control of enterprises, conduct financial audits, and supervise

local tax inspectorates (Bandurka, 2007; Serskykh & Britchenko, 2019; Britchenko & Cherniavska, 2019).

In particular, according to the Tax Ordinance, which entered into force on 1 January 1998, the following are also tax authorities under their jurisdiction: 1) head of the tax inspection, mayor as a body of the first instance; 2) director of the Chamber of Tax Administrations; 3) appeal commission of local self-government – as a body of appeal against the decisions of the *gmina* head, the mayor, the head or the voivodeship marshal. Moreover, tax consultants play an important role in the system of tax authorities in Poland. Tax consultants in Poland can represent their clients in administrative courts, tax inspectorates, and certify copies of documents. Tax consultants must protect the interests of their clients, but not in contravention of the current legislation or ethical principles (Bezpalko, 2016).

The head of the National Revenue Administration exercises general supervision in taxation matters. As part of the supervision, for the purpose of fulfilling statutory tasks, in particular analytical and reporting tasks, the head of the National Revenue Administration may process data obtained from tax declarations submitted to heads of tax services and heads of customs and tax authorities. Thus, according to the *Taxation Trends in the European Union* published by the European Commission in 2022, an exemption from tax on retail sale of motor fuel was introduced in Poland in the period of January – May 2022. Also, in the field of multiple taxation, an investment agreement has been introduced, i.e. an agreement between the minister of finance and an investor or a group of investors who plan/make investments on the territory of Poland. The purpose of the agreement is to determine the tax consequences of investments and to ensure tax certainty regarding investments (EC, 2022).

Thus, by studying the experience of the functioning of tax authorities in Poland, it is possible to determine the features that each state needs for effective operation of the tax system. First, extraordinary trust and communication between taxpayers and representatives of the tax system, as evidenced by the tax consultant's obligation to protect the interests of the client. Second, it is advisable to take into account Poland's experience in creating tax offices in each region, carrying out tax control over the activities of large enterprises, initiating inspections, and controlling local tax services.

3.2. Tax Authorities in Sweden

The administrative apparatus of the Swedish three-tier tax system merits consideration. The central tax authority is the Swedish Tax Agency (STA). It is under the control of the Swedish Ministry of Finance, but is independent of the Swedish Government. The STA is divided into 10 regional tax offices and tax inspectorates, which represent regional tax authorities. Regional administrations are headed by regional directors. Among other things, tax authorities in Sweden solve not only taxation issues, but also keep records of civil status, carry out a population census, and contribute to the provision of general elections (Tax system of Sweden, 2021). The STA agency was created in 2004 by merging the Swedish National Tax Board and regional tax authorities (Grechenko, 2021). As Pogorelova points out, the tax system of Sweden is quite complex and dynamic, as the tax legislation changes almost every week. In view of this, tax authorities provide advisory and explanatory assistance to taxpayers (Pogorelova, 2012).

Gretsa and Kohut (2017) note that it is the parliament that is empowered to determine the level of national and local taxes. At the same time, local authorities have the right to set the level of income tax directly in their administrative units. The authority to collect taxes, verify the correctness of their calculation and collect tax debts lies with the STA. Yarenko notes that in Sweden the basic principles of the tax system are defined as follows: 1) citizens must pay the tax rates established by the parliament; 2) payers who have not paid enough, must pay more; 3) payers who have paid more than required are immediately and automatically reimbursed for the difference (Yarenko, 2009; Levchenko et al., 2021).

According to Udyak, tax authorities in Sweden are built according to the functional principle. Thus, certain departments specialise in working with large taxpayers, while others work with foreign enterprises. The calculation and payment of VAT is handled by the departments of indirect taxes, which necessarily include specialists in foreign economic activity (Udyak, 2014). Also, as noted by Melnyk, the rather unusual practice of taxpayer notification deserves special attention. Local tax departments are obliged to send a notification to the payer a month before the deadline for submitting the declaration, thereby reminding them of their obligations. Thus, with the help of a computer programme, rather strict control over such reminders is exercised (Melnyk, 2004). Accordingly, the main feature of the functioning of the tax authorities in Sweden is the activity of the tax authorities as independent state agencies that operate independently of

the Ministry of Finance (Nosikov, 2016). In Sweden, the advertising tax was abolished in 2022. In addition, deferred payment of taxes was implemented, and the grounds for deferred payment of taxes were widely extended. Swedish income tax reform was also completed (EC, 2022).

Therefore, by studying the experience of the functioning of tax authorities in Sweden, it is possible to determine the following effective mechanisms that should be implemented in each country's tax system. One of these mechanisms is the dynamism of the tax system, because the ability to adapt quickly to the conditions in the society is one of the defining characteristics of a successful and effective tax system, since tax legislation changes quite often. Also worthy of attention is the mechanism for organising the work of tax authorities as independent state agencies that operate independently of the central tax authority.

3.3. Tax Authorities in France

The system of tax authorities in France is quite efficient and organised. It is worth noting that France does not have a tax service as a separate authority, as the French Tax Service is part of and subordinate to the Ministry of Economy, Finance and Budget (Savchuk, 2013). Rippa and Tuchak point out that the functional structure of the tax service may involve different models of combining functions for tax collection. In particular, France has a specialised structure, since the tax service deals exclusively with the administration of taxes and mandatory payments.

Besides, the French Ministry of Economy, Finance and Budget has tax directorates (Rippa & Tuchak, 2017). In France, tax payment control is carried out by the General Tax Administration and the General Administration of Customs and Other Duties. The General Tax Administration is divided into five departments, namely: 1) the department for the preparation of legislative acts regulating tax legal relations; 2) the department of tax revenue management, which ensures the distribution of taxes and fees in the state budget; 3) the dispute resolution department, which considers complaints and prepares legal documents; 4) the department responsible for work with personnel; 5) the agency that carries out cadastral assessment of lands and property. The General Tax Administration determines the volume of state revenues based on information on tax receipts (Koretskaya, 2011).

The tax debt management mechanism in France deserves special attention, as it includes the implementation of a set of measures, namely: pre-

ventive procedures for the occurrence of tax debt, measures to ensure the taxpayer's fulfillment of tax payment obligations, and direct tax debt collection procedures. At the same time, we may note that the authorities of the French tax service have sufficient powers to manage tax debt in terms of the application of recovery procedures that belong to the punitive model (Zhelai, 2020).

One of the leading positions in the system of the General Tax Administration in terms of the importance of functions is occupied by following departments: tax base calculation services, tax assessment services, and the central tax inspection. The structure of the tax base calculation service includes tax centres, centres for land taxes, and centres for mortgages. The main functions of tax centres are: calculation of the tax base for direct tax calculation, turnover tax and other fees; preparation of documents for each taxpayer; communication with taxpayers. Services that calculate taxes are authorised to summarise the received tax reports for all types of tax revenues, control separate registers of tax revenues for each tax, and assist the head of the inspection in the performance of functions (Myrhorodska, 2008).

In 2022 a reduction in the excise duty on final electricity consumption was introduced to limit any increase in regulated tariffs for the sale of electricity to 4%. A transformation of the tax on personal services and the procedure for issuing loans also took place (EC, 2022).

The experience of the functioning of tax authorities in France is also worth noting in terms of the effective cooperation between tax authorities and law enforcement agencies in the aspect of investigating tax crimes, which can only improve the efficiency of the tax system of any country. It is also advisable to implement the French preventive procedures for tax debt in other countries of the European Union, to help increase revenues and ensure that the taxpayers fulfill their obligations to pay taxes.

3.4. Tax Authorities in Germany

The experience of the authorities exercising fiscal control in the Federal Republic of Germany is interesting. In today's conditions, Germany operates an effective system of tax authorities. There is no separate body in the form of a state tax service. The powers of the state tax service are exercised by federal and state tax departments, which are under the control of the federal and state ministries of finance. This organisational structure demonstrates the organisation of the Federal Republic of Germany and

the high degree of independence of the federal states (The world experience of taxation: Federal Republic of Germany, 2021).

It is worth noting that a special body of the tax system in Germany is the tax police, whose function is to implement the tax policy, and its employees are empowered by law enforcement agencies, which significantly increases the effectiveness of tax control in Germany. When considering the peculiarities of the functioning of German tax authorities, it is worth noting that the tax control authorities can independently choose taxpayers and the terms of their audits. Two methods of selecting taxpayers for verification are defined: 1) random, that is, by the method of statistical sampling; 2) based on the high probability of tax violations. Thus, the tax authority decides at its own discretion on the conduct of inspections, their terms and scope. Inspection work is organised on the basis of plans that are approved on an annual and quarterly basis. The main tax inspectorates practically do not participate in drawing up the specified plans. However, they are given the right to conduct independently audits of individual taxpayers of their choice (Solovyova, 2009; Sergiienko et al., 2022).

Control over the assessment of value added tax, payment of state duties, and financial legal relations with the budget of the European Union is carried out by federal financial administrations, and control over the assessment of other taxes is carried out by the tax authorities of the states (*Länder*). Moreover, within each *Land* there is a Supreme Financial Directorate, which is under the control of the federal and *Länder* ministries of finance. Tax inspectorates and customs authorities are directly subordinated to the Supreme Financial Directorate. Each tax inspection is headed by a chief who must be a lawyer by profession. The tax inspectorate includes departments specialised in each type of tax. The largest tax inspectorates have corporate taxation departments and investigative departments. (The world experience of taxation: Federal Republic of Germany, 2021). Accordingly, the structure of the tax inspectorate includes two main departments: general and valuation. The general department includes the legal department, which is responsible for the assessment of payroll taxes and other tax revenues. The valuation department is responsible for the valuation of land and other property. Separately, each tax inspectorate has a financial cash register with a staff of confiscants (Solovyova, 2009).

An aspect worth mentioning is the procedure for conducting a tax audit, since in such cases three parties are involved: the tax inspector, the taxpayer, and the taxpayer's bank. In Germany, tax authorities have the right to demand from the taxpayer to provide information about their bank accounts. If the taxpayer refuses to provide the specified information,

then the tax inspectors have the right to use their own channels to obtain with such information, but in this case the taxpayer will be fined and the amount of the fine will be much higher. Also, the tax inspector has the right to determine independently the taxpayer's probable income, if the latter refuses to provide the specified information voluntarily (Tax services in developed countries of the world, 2001).

Furthermore, the powers of the German tax police also include criminal investigation and tax investigation regarding tax crimes, as well as violations of the tax payment procedure. German tax authorities cooperate closely with law enforcement agencies, and therefore carry out investigations both at the initiative of law enforcement agencies and on their own initiative (The world experience of taxation: Federal Republic of Germany, 2021). The payment of municipal trade tax was simplified in Germany in 2022, and a tax on virtual machines and on online poker was introduced (EC, 2022).

Since Germany's tax system demonstrates that the existence of a single, centralised tax authority is not necessary for an efficient tax system, the experience of how German tax authorities function can also provide many valuable lessons to other countries. The powers of the state tax service can be exercised by federal and local tax departments that interact in a coordinated manner. Of course, the power of tax authorities to carry out a criminal investigation and tax investigation regarding tax crimes, as well as to investigate violations of the tax payment procedure, is only an advantage for any tax system.

4. Conclusions

Positively, there has been an improvement in recent years in the level of cooperation between the tax authorities of EU countries and those of Ukraine. This leads to the exchange of experience in the functioning of tax authorities, identification of positive factors, and introduction of changes in the procedure for the functioning of the tax authorities of EU countries. Provided that the above recommendations and the experience of tax authorities in the countries of the European Union are taken into account, the tax system of Ukraine will be effective and meet the standards of the European Union. In view of the above, it can be concluded that the experience of organisational activities of tax authorities in EU countries is universal and can be used to improve the functioning of tax authorities both in Ukraine and other countries.

We also offer recommendations for improving the effectiveness of the work of the Ukrainian tax authorities (based on the experience of EU countries). By studying the foreign experience of the functioning of tax authorities, it is possible to determine the next steps to increase the efficiency of tax authorities' operations in Ukraine. It is necessary to do the following: 1) establish trusting relations and communication between the taxpayer and the tax authorities; 2) develop a system of preventive measures to avoid violations of tax legislation; 3) strengthen communication between tax authorities; 4) strengthen the independence of fiscal authorities; 5) develop a separate procedure for the cooperation of tax authorities with law enforcement agencies in the aspect of investigating tax offenses; 6) regulate the issue of tax authorities providing operational consultations at the request of taxpayers.

The main principles of the functioning of tax authorities should be defined as follows: 1) all Ukrainian citizens are obliged to pay taxes in accordance with the tax rates established by the *Verkhovna Rada* of Ukraine; 2) in cases where the taxpayer has not paid the taxes in full, they are obliged to pay an additional specified amount within the terms established by the legislation; 3) in cases where the taxpayer has paid an amount of tax that exceeds the required amount, the taxpayer is automatically and immediately reimbursed for the excess funds. Among other things, the experience of Germany and France regarding the cooperation of tax authorities and law enforcement agencies in the aspect of investigating tax crimes is worth noting, because it can increase the efficiency of the tax system in Ukraine.

Furthermore, it is advisable to take into account Poland's experience and create tax offices in Ukraine in each region, to carry out tax control over the activities of large enterprises, initiate inspections, and control local tax services. Also, following the example of Sweden, it would be appropriate to organise the work of Ukrainian tax authorities as independent state agencies that will function independently of the Ministry of Finance.

It is also recommended to take into account the experience of Germany in the sense that the tax control authorities have the right to demand the provision of data on bank accounts from the taxpayer, and in cases where the taxpayer refuses to provide the specified data, the tax control authorities engage their own channels to obtain such information and the taxpayer is fined. At the same time, it is also advisable to introduce innovations in tax audits, namely to use the methods of selecting taxpayers, as in Germany: based on statistical selection and on a high probability of the taxpayer committing tax offenses. Thus, the tax authority should decide on the appointment of the audit, its terms and limits at its own discretion.

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THE FUNCTIONING OF TAX AUTHORITIES IN COUNTRIES OF THE EUROPEAN UNION: EXPERIENCE FOR UKRAINE

Summary

The paper delves into an insightful analysis of tax authority operations in various European Union (EU) member states, including Poland, Sweden, Germany, and France. This study seeks to extract valuable lessons from their practices and apply them to the context of Ukraine. Poland's tax authority, governed by the Tax Ordinance, serves as an interesting starting point for the investigation. Sweden's National Tax Agency, operating under the Swedish Ministry of Finance but independently of the government, takes centre stage as a model of centralised tax administration based on functional principles. In contrast, France's tax system integrates its state tax service into the Ministry of Economy, Finance, and Budget, showcasing a unique structural arrangement. Notably, Germany stands out with its highly proficient tax service, emphasising the importance of professional expertise in tax administration. In conclusion, this study underscores the universal nature of lessons learned from the organisational activities of tax authorities in EU member states. By implementing these insights, Ukraine can take significant steps toward optimising its tax administration, fostering trust between taxpayers and authorities, and aligning its practices with international standards. Ultimately, the paper serves as a valuable resource for policymakers and tax professionals seeking to enhance Ukraine's tax authority operations.

Keywords: tax authorities, tax system, tax administration, European Union, Ukraine

FUNKCIONIRANJE POREZNIH VLASTI U ZEMLJAMA EUROPSKE UNIJE: ISKUSTVO ZA UKRAJINU

Sažetak

Rad je posvećen analizi djelovanja poreznih vlasti u različitim zemljama članicama Europske unije – Poljskoj, Švedskoj, Njemačkoj i Francuskoj. Iz analize prakse navedenih zemalja rad nastoji izvući poučne lekcije primjenjive u kontekstu Ukrajine. Poljske porezne vlasti, regulirane Poreznom uredbom, početna su točka istraživanja. Švedska nacionalna porezna agencija, koja djeluje u sklopu švedskog Ministarstva financija, ali neovisno o Vladi, u središtu je pozornosti rada kao model centralizirane porezne administracije uspostavljene na funkcionalnim načelima. Nasuprot tome, francuska je porezna služba primjer jedinstvenog strukturalnog aranžmana bivajući potpuno integrirana u Ministarstvo gospodarstva, financija i proračuna. Njemačka se ističe svojom visoko efikasnom poreznom službom naglašavajući važnost profesionalne ekspertize u poreznoj administraciji. Zaključno, studija podcrtava univerzalnu narav pouka koje se mogu izvući iz organizacije i aktivnosti poreznih vlasti u zemljama članicama Europske unije. Ukrajina može, implementirajući ove uvide, bitno unaprijediti svoju poreznu administraciju, njegujući povjerenje između poreznih obveznika i vlasti te uskladiti svoju praksu s međunarodnim standardima. Konačno, rad predstavlja vrijedan resurs za stvaratelje javnih politika i porezne službenike za unaprjeđenje djelovanja ukrajinskih poreznih vlasti.

Ključne riječi: porezne vlasti, porezni sustav, porezna administracija, Europska unija, Ukrajina