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**STRENGTHENING THE ROLE OF THE STATE TAX POLICY
IN SOCIO-ECONOMIC DEVELOPMENT OF THE COUNTRY**

Taking into account that the role of taxes and taxation in the life of any state is growing steadily, the perception of the tax essence to determine the prospects for improvement of the state tax policy mechanisms in Ukraine is understandable. It is objectively necessary to characterize the main scientific statements in relation to the impact of the government tax policy on the economy and social sphere.

Analysis of recent researches and publications shows that the issue of the tax policy is of great interest for foreign and domestic scientists. Disputes on the taxation theory concern mainly the problem of the taxes nature and their types, and functions they perform. However, there is quite a weak theoretical justification of the ideas for the state tax policy, significant differences in its conceptual and terminological tools. Our study is limited to the state level, without considering regional and local ones.

The purpose of the article is to study the nature and content of the state tax policy to improve its mechanisms and efficiency of the impact on the social and economic processes in the country and regions

The analysis of scientific papers shows the separation of the forms for the state tax policy with specific mechanisms, i.e. the policy of reasonable taxes, adaptive tax policy, policy of maximum taxes, policy of economic development.

Investigation of fiscal and regulatory functions of taxes indicate the duality of the tax possibilities, purposes of its application including a potential inconsistency. The problem of the tax regulation is to use non-tax tools to develop regions to achieve more results without violating the fiscal nature of any tax.

Depending on the objectives, implementation of the state tax policy involves manipulation of the ratio of direct and indirect taxes, use of different taxation methods. In this regard the problems of scientific justification of the goal setting, development of the priority areas, formation of the tax mechanisms for its implementation are of current interest. The methods of tax regulation, the application of which is determined by the specific objectives which are set by the state within development and implementation of the tax policy, are of great interest. They include regulation, tax burden on certain categories of taxpayers; the ratio

of state and local taxes; the system of taxes, subjects of taxation, tax rates, the order of the tax base formation, the manner and timing of tax payment; preferential taxation, preferences, tax deductions; ratio of proportional and progressive taxes and the degree of their progression; the ratio of direct and indirect taxation.

Determination of roles, the analysis of the nature and content of the state tax policy enabled us to find the following approaches to its interpretation: traditional (fiscal), functional and target, strategically oriented, and economic ones.

The contents of the state tax policy are based on social and economic systems of the society, its level of economic and social development, public finance. But for regional policy, the tax arrangements are not used actively in connection with insignificant tax authorities of the regions.

It is proved that the state tax policy shall be closely linked to the overall economic development strategy of the country. Considering historical interests and goals of the state and regional characteristics of each territory will form modern mechanisms of the state tax policy, and increase its effectiveness. The tax mechanism, the definition of which is not included into the tax legislation of Ukraine may be prospective in the study of further ways to improve the state tax policy.