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UKRAINE TAX ADMINISTRATION AND WAYS OF ITS IMPROVEMENT AND MODERNIZATION

In the article there were analyzed the possible ways for improvement the tax administration system in Ukraine.

There is the determination that the tax administration – is the focused management activity of government agencies and their officials that is aimed at implementing of effective fiscal and tax policy, which includes not only the application process of taxes, fees, defrayments legislation, monitoring of its implementation, correct calculation, completeness and timeliness of making tax payments to the budget, but also procedures of finding best practices for their implementation, that are aimed at minimizing budget expenditures while increasing budget revenues.

There was made a comparative description of the functions assigned to public authorities related to tax payments in Ukraine and abroad. During this analysis we found that global experience areas of modernization of tax systems abroad give evidence in favour of a radical change in informational technologies of working processes of tax administration by moving to technologies

that include providing information services through the decent number of organizational and fiscal measures, which are formulated in the article.

We have identified the main directions of improvement of tax administration system in Ukraine in the social modernization context. They are: improving of the efforts against the illegal tax evasion and the illegal shifting of minimizing tax liabilities; harmonization of accounting systems in line with international norms and standards of financial accounting; further spread of filing tax declarations electronically, and others.

It was determined that the main task of improving tax administration in Ukraine is its formation according to the model of "mutual obligations". This requires further work to improve the legislative technique to specify and eliminate ambiguous interpretation of certain provisions; create simple report forms and reduce the number of their annexes; introduce remote methods of inspections that will not cause an administrative burden on the taxpayer and others.