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## **ESSENCE AND CLASSIFICATION OF TAXES**

The article is dedicated to a problem of state regulation of the economy, as international economic relations are essential for economic and social development. With this aim the state uses a wide range of means and methods of influence on the economy such as the budget, monetary policy, economic legislation and taxes. The definitions of the tax system are analyzed in detail. The authors pay attention to the methodological basis of taxation system, define the category "tax", and address the specific features of this phenomenon. Principles of the tax system are described in detail in the article. The term "tax" is presented from two sides. First, the tax – is an objective economic category, its inner essence. Secondly, it is a specific legal form used in real economic life. The author emphasized that taxes are an import-

ant economic category what is determined by their main, essential features. The objective nature of tax does not depend on specific economic reality; it is determined by the factors giving rise to this category. The tax is an economic category expressing monetary relations between the state, on the one hand, and natural and legal persons on the other side. They are formed in the secondary distribution of newly created GDP value. The part of its value switches to the disposal of the state. The subjective aspects of taxes are types, levels and rates. It is determined by the system in which they operate. Of particular importance here are: level of socio-economic development, type of government, traditions and so on. Socio-economic nature and internal content through taxes manifest their functions.