Abstract: Economic transformations that took place in Ukraine during the last twenty years, the forced methods of transition from the centralized planning to the market, have resulted in the system crisis, overcoming of which remains the task of the national scale at the beginning of the XXI century. The effective transformation of the economics of Ukraine depends on the quality of the state administration, including one of its main instruments—the tax system. That’s why concerning the external economic course of Ukraine on euro integration, it is necessary to reform the domestic tax system adapting the principles and requirements of the European legislation. For this reason the purpose of the article is to analyze the principles of the national tax system with the determination of the most effective from the point of its accordance with the principles of EU. At the same time the task is an improvement of the internal revenue code of Ukraine in the part of the construction of the principles of the tax system and the removal of failings which interfere with the effective functioning of economics of the country.

Keywords: national tax system, taxation, tax, Ukraine, economy in transition.

Introduction

As known, the bases of the modern national tax system were formed in a period when Ukraine became an independent state at the beginning of 1991, by passing an act. About the system of taxation in Ukraine (1991), in which the principle constructions of the national tax system were firstly regulated, similar to the economics of the market type. In connection with the exit of Ukraine from the composition of USSR in 1991, the Government was forced to form its own national tax system. The first law of the taxation of income of enterprises repeated the substantive provisions of the allied legislation. And it was obvious, because in Ukraine in the moment of receipt of independence there were no prepared, scientific and normative workers, experience of the independent forming of tax politics and tax administration.

For this reason the liberal model of reformation of economics, that was based on the idea of the deregulation (that was widespread at the beginning of the 1980th in the industrially developed countries, particularly in France, Germany, Great Britain, Italy), was fixed on the basis of forming of the national tax system and tax politics, that envisaged the liberalization of the tax law, the decline of tax rates and the increase of the amount of tax deductions, that resulted in the reduction of the tax loading. Thus, not individualism that envisaged the account of historical features of economic development of Ukraine, but implementation of experience (thus, exhaust during not less than two centuries) of the developed countries, showed up in forming of the national tax system of Ukraine, that stipulated its contradiction and inefficiency.

At the same time as the world experience testifies, the tax system is effective when all the specific terms of national economics are taken into account that’s why there are no identical tax systems in the world. Harmonization of the tax system of Ukraine in accordance with the requirements of EU is obligatory, however, it is the most difficult and intensive task, as in the tax system of Ukraine there are both the elements of the tax systems of the period of existence of the socialistic system and certain characteristics, that inherent to the countries with a market economics. For this reason, with the aim of the reformation of the national tax system of Ukraine, that has for an object the integration in EU must orient on the implementation of the European norms in the Ukrainian tax system.

Concerning all mentioned, the problems of forming the principles of the national tax system is analyzed in the scientific editions of Ukrainian scientists, among which it is necessary to mention P. Vishnevskiy, M.Kucheryavenko, S. Pepelyaeva, I. Brizgalina, A. Mayburova, M. Sokolovskyi, O.Gorbunova, M.Karasev, A. Kozirina, M.Kucheryavenko and others. But still there is no unity of the opinions in relation to the problem of determination of principles of the tax system, in fact A. Kozirina, M. Kucheryavenko state that among the
main principles the most important for Ukraine are economic efficiency, justice and stability (Pushkareva, 2001). At the same time other scientists V. Vushensky, A. Bruzgalina state that the main principles are a singleness of taxation and obligation of tax payment. V. Stolyarov, O. Muzuchenko distinguish such principles are justice, definiteness, legitimacy, comfort and economy (Rosolovskij, 2002).

At the same time until now there are no scientific researches, which were purposefully devoted to the analysis of the complex of principles of the domestic tax system of Ukraine in its connection with constitutional and law principles of EU. The basis point in the relations between Ukraine and EU is an agreement about partnership and collaboration, signed on June, 14, 1994 in Luxemburg and ratified on November, 10, 1994 by Verkhovna Rada of Ukraine. After the protracted process of the ratification the Agreement went into effect on March, 1, 1998. The concordance of strategic orientation in forming of the single economic space in the European continent stipulates the necessity of transformation of instruments of the domestic tax system in accordance with the requirements of the European standards, simplification of the system of taxation, removal of double taxation and tax barriers, in point-of-sale relations, prevention of tax offences. It is necessary to consider the principle of the integration, which foresees the necessity of providing the transformation of the composition, structure and elements of taxes, general directions of tax reforms.

Method. In the article is offered the conceptual synthesis of principles of the tax system. Therefore in this article the synthesis means the combination of different elements and parties of the development of the domestic tax system in the single unit that helps to learn the separate parties of the object and make the row of scientific abstractions. The offered approach to the synthesis system of principles of the tax system and principles of tax administration are formulated.

Results
Summarizing all the mentioned information, it is necessary to mark that the formation of the domestic tax policy in the conditions of the economic development of Ukraine must be based on next principles, in particular:

1) Stability of the tax legislation, that as an object has the maintenance during the certain period of time the taxes and mechanisms as a permanent correction of obligatory payments, that destabilize financially economic activity of payers and considerably complicates a budgetary process. In addition, tax service must control the mastering of the mechanism of maintenance of different kinds of taxes and stability of tax policy.

2) Obligation, that follows from the essence of taxes and means that the taxes, in the forced order, must enter the budget of the proper territorial region, and for the violation of rightness, plenitude, timeliness of payment.

3) Social justice, during which the state has such a system of taxation, which takes into account all factors of activity of legal and physical entities - profits and consumptions, property and money capital augmentation, resource material of well-being and return of the inlaid money. The basis of the realization of this principle is the orientation of the social policy because the structure of the fiscal-economic systems must maximally answer interests of all the layers of the population.

4) Economic efficiency of the tax system, which can be examined in two aspects, in particular: the first is connected with the action of fiscal function of taxes that characterize the efficiency of their maintenance, which foresees providing of plenitude and timeliness of payment of taxes, maximal exception of possibility of deviation from taxes, minimization of charges. The second one is the connected with taking into account payers and the penalty of taxes. There is no sense to set such taxes which are too difficult to mobilize in a budget, or penalty, which need considerable administrative charges.

Discussion. Nowadays, the domestic tax system does not play a structural role in the processes of privatizing of property, bringing in the foreign investments, and also the prevention of shadow of economics, deep social polarization of the society. At the same time, the objective processes of globalization require the bringing of the national tax system over to the international standards in part of the validity of taxes and tax deductions, equality of all subjects in execution tax obligations, transparency and control of the tax receivables.

References