

відбиток на порядок її функціонування та процес організації бухгалтерського обліку і формування корпоративної звітності.

Вирішення проблеми підвищення прозорості корпоративної звітності слід проводити з врахуванням основних тенденцій, які на сьогодні намітились в даній сфері:

– необхідністю розкриття нефінансової інформації про діяльність корпорацій за допомогою різних (інтегрованих та окремих) форм додаткового розкриття облікової інформації, що на сьогодні поступово переходить в фазу стандартизації;

– активним застосуванням сучасних програмних засобів, які змінюють процес збору, обробки, узагальнення та візуалізації корпоративної звітності;

– значним розвитком інституційної та позитивної теорій обліку, в основі яких покладено сучасні інституційні концепції – теорія контрактів, теорія трансакційних витрат, агентська теорія тощо.

**UDC 336**

*Liba N.S.*

*doctor of Economics, associate Professor,  
associate Professor of Accounting and Taxation and Marketing  
Mukachevo State University, Mukachevo, Ukraine*

### **THE MAIN SOURCES OF LOCAL TAX FORMATION IN UKRAINE**

With the proclamation of Ukraine's independence, the process of formation of the state tax system has actually begun. At the same time, the process of improving the system of taxation of the state as one of the signs of a sovereign state is still ongoing, which is confirmed by annual changes to the tax legislation. This is due both to the socio-economic conditions of Ukraine's development as a democratic and rule of law, requiring senior officials to review the principles of legal regulation of a number of priority social relations, some of which are social relations in the field of taxation, and to the European integration processes in the country, which have intensified significantly in recent years.

An effective and efficient system of local self-government is an important element in the functioning of a democratic state. In order to ensure the fulfillment of its functions, the creation of a proper living environment for the community, local governments should have sufficient financial resources, the basis of which is the corresponding budgets. One of the important sources of revenue for local government budgets is local taxes and charges.

Problems and analysis of local taxes and charges have been investigated by the following domestic and foreign scholars: O.V. Bezkravnyj, N.V. Bortnik, R.E. Voloshchuk, L.P. Sidelnykova, T.V. Chizhova, Ya.V. Yakusha, V.I. Garvanko, L.I. Prostebi. In the works of these scholars, the mechanism of administration and regulation of local taxes and fees, the economic foundations of filling local budgets have been explored.

Each administrative and territorial unit has a legally enshrined right to economic autonomy, so it must have its own budget, managing without external interference. Local budgets are the basis of the financial status of the local self-government, which deals with financing of educational institutions, culture, public health, mass media, social protection of the population. Within the current domestic tax system, the basic concepts are enshrined: tax as a mandatory, unconditional payment to the corresponding budget, paid by the taxpayers; collection (charges, contribution) as a compulsory payment to the respective budget, collected by the payers of the fees, under the condition that they will receive special benefits. The right to set local taxes and charges is enshrined in Art. 143 of the Constitution of Ukraine by the bodies of local self-government. Thus, according to paragraph 24 of Part 1 of Art. 26 of the Law on Local Self-Government, these issues are solved exclusively at the planned meetings of the village, settlement, city council [1].

In Ukraine, according to Article 10 of the Tax Code, local taxes include a property tax and a single tax, while local charges include parking fees and tourist taxes.

Local councils are required to set a single property tax and property tax (as regards transport tax and land payments). Whereas the question of establishing a property tax (in the part of a fixed property tax differs from land) and establishing a fee for parking spaces, the tourist charge is decided by the local councils within the scope of their powers determined by the CCU [2].

With the help of reforms of the territorial organization of the authorities, since 2014 they have been able to improve the financial capacity of local budgets. This is confirmed by the increase of the share of local budget revenues in the consolidated budget of Ukraine from 17% in 2015 to 22% according to the results of 2018.

Taking into account the various changes that have occurred in the tax legislation, the influence of the self-government bodies on the introduction and mobilization of local taxes and fees, it is possible to trace the dynamics of their share in the revenues of local budgets of Ukraine.

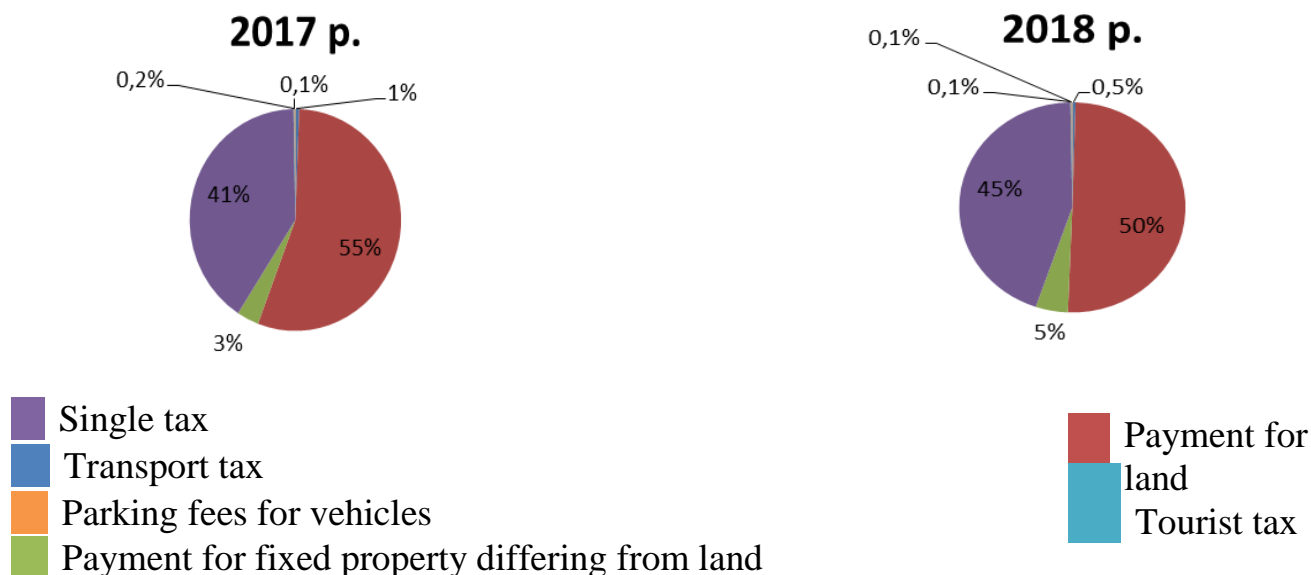
As a result of improved revenue mobilization and a change in the structure of local taxes and fees, their share in local budget revenues has increased significantly in recent years. If from 2011 to 2014 their share was 8.8%, then in 2018 it was already 24.7% [3].

The picture 1 shows that the largest share in the structure of local taxes and fees is received from land payments (over 50%) and a single tax (40%). This testifies to the gradual development of small and medium-sized businesses in Ukraine.

Thus, rationally organized local budgeting will help to develop the region's well-being and improve the quality of life of the population, so the studying of the place of local taxes and fees plays an important role in developing a fair and efficient tax system in the country in accordance with the principles of a democratic system. The analysis of local taxes and fees is an important source of information on the condition of payments in the state, so it is significant to understand the methodology and features of this topic, as well as to be aware of all the tax changes and features. Timely and accurate information on local taxes and fees is necessary to analyze the performance of the enterprise, which will prevent errors in the future, will allow the enterprise to optimize the tax burden and

to contribute to the development of the region, since taxes payment is one of the main sources of financing the local budgets.

### Structure of local taxes and fees of Ukraine for 2017-2018



Picture 1. Structure of local taxes and fees of Ukraine for 2017-2018

#### References:

1. Stankus T.(2017) Miscevi podatky i zbory [Local taxes and fees]. Available at: [https://old.decentralization.gov.ua/pics/attachments/2017-03-Miscevii\\_podatkii\\_ii\\_zborii\\_DESPRO.pdf](https://old.decentralization.gov.ua/pics/attachments/2017-03-Miscevii_podatkii_ii_zborii_DESPRO.pdf) (accessed: 09.12.2019).
- 2 Podatkovyj kodeks Ukraïny [Tax Code of Ukraine: Law No. 2755-VI of 02.12.2010. Database "Legislation of Ukraine" / VR of Ukraine]. Available at: <http://zakon3.rada.gov.ua/laws/card/2755-17> (accessed: 22.01.2020).
3. Miscevi podatky ta zbory [Local taxes and fees]. Available at: [http://decentralization.gov.ua/uploads/library/file/261/Buklet\\_-\\_Miscevi\\_podatky\\_perehljad\\_\\_\\_1\\_.pdf](http://decentralization.gov.ua/uploads/library/file/261/Buklet_-_Miscevi_podatky_perehljad___1_.pdf). (accessed: 03.12.2019).



# МУКАЧІВСЬКИЙ ДЕРЖАВНИЙ УНІВЕРСИТЕТ

89600, м. Мукачево, вул. Ужгородська, 26

тел./факс +380-3131-21109

Веб-сайт університету: [www.msu.edu.ua](http://www.msu.edu.ua)

E-mail: [info@msu.edu.ua](mailto:info@msu.edu.ua), [pr@mail.msu.edu.ua](mailto:pr@mail.msu.edu.ua)

Веб-сайт Інституційного репозитарію Наукової бібліотеки МДУ: <http://dspace.msu.edu.ua:8080>

Веб-сайт Наукової бібліотеки МДУ: <http://msu.edu.ua/library/>