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Annotation

Some basic problems of fighting tax evasion are identified, possible solutions are proposed. Scientific works of domestic scientists who paid attention to research problems of fighting tax evasion are analysed. Some causes of tax evasion in terms of impact on businesses based on scientific research in the area of the shadow economy are structured. The reasons for entities tax evasion are proposed. The ways of solving the problem of fighting tax evasion calculation based on the positive experience of developed countries are offered.

Keywords: taxes, tax system, the shadow economy, fiscal pressure, tax evasion.

Summary

The description of the issue. In conditions of crisis economic situation, unsatisfactory state of business development, the budget deficit increase of a country appears the problem of finding the necessary financial resources to overcome the identified problems. And the key tool in solving these problems is to build an effective, transparent, understandable tax system that will reflect the optimal combination of tax burden on undertakings with a maximum flow of financial resources to the revenue side of the budget. The current tax system in Ukraine has significant drawbacks, including, above all, it should be noted instability tax laws, frequently changing objects of taxation and tax calculation rules, a large number of tax benefits, all of which violates the principles of equality and fairness of the process. This was the basis for creating unequal conditions for economic entities and led to the formation of the shadow economics and massive tax evasion. Thus, one of the main factors which affect budget revenues, for many years has been evading taxes, which is one of the most pressing problems in Ukraine. Consequently, the issue of fighting against tax evasion in Ukraine still remains urgent and requires immediate resolution.

The aim of the research – to reveal the underlying problems of combating tax evasion and to propose solutions.

Devices, materials and methods of research. Under the conditions of a market economy, to overcome the crisis and improve the efficiency of the tax authorities who fight against tax evasion should be considered as one of the priorities in the work of public authorities. Traditionally, the greatest harm evasion puts the state budget because it does not receive a portion of tax revenues. However, the consequences of tax evasion is much bigger – from the reduction of the functioning resource base of the real economy to stimulation of honest taxpayers to pay taxes in full. In practice, the opposition shadow phenomena characterized by a significant increase of control pressure from the state to taxpayers. Despite this, illegal tax minimization in Ukraine is at unacceptably high levels, which indicates low effectiveness of control measures.

Research results. Structured reasons of tax evasion in terms of impact on businesses based on scientific research in the area of the shadow economy. The reasons for tax evasion entities. Offer to group the causes of tax evasion entities in

terms of their impact on major, moderate, minor. This classification can be the basis for the formation of targeted solutions that will be aimed at addressing the priorities that eliminate the causes considerable tax evasion. The ways of solving the problem of combating tax evasion calculation based on the positive experience of developed countries.

Conclusions. The state should deal with shortcomings in the area of taxation, since illegal minimizing tax payments is very negative phenomenon. To reduce the appearance of illegal tax minimization taxpayers should be interested. The most effective way to reduce the level of violations of tax laws has always been and will be the reduction of tax rates and the use of appropriate tax incentives. It is also necessary to conduct explanatory work with taxpayers to improve the tax culture in the society, establish and develop a nationwide program of formation proper tax culture at the state level. It is also appropriate to establish an information base of enterprises, organizations, institutions and citizens of Ukraine who evade paying taxes for use of this information by regulatory authorities when solving such individuals and entities create new business entities.