

На недоліки всіх непрямих податків не потрібно закривати очі, а потрібно їх вирішувати. На нашу думку, для покращення стану непрямих податків в Україні потрібно: наблизитися й адаптуватися до стандартів ЄС (СОТ); спростити системи адміністрування через використання цифрових технологій маркування й електронну систему; удосконалити механізм справляння непрямих податків, забезпечуючи стабільність надходжень до бюджету і їх ефективне адміністрування; зменшити тінізацію, поклавши більшу відповідальність за порушення законів й посилити контроль над операціями оподаткування й пільгування; зберегти фінансовий стимул для суб'єктів непрямого оподаткування; встановити оптимальне співвідношення між непрямими податками; розширити перелік підакцизних товарів (ювелірні дорогоцінності, копалини); створити прозорий механізм застосування спрощеного порядку митного оформлення з меншою затратою часу.

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### LOCAL TAXES AND FEES

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 and the creation of an adequate living environment for the population, local governments should have sufficient financial resources, the core of which is the funds of the respective budgets.

Article 143 of the Constitution of Ukraine determines that local governments impose local taxes and fees. The Law of Ukraine “On Local Self-Government in Ukraine” states that local budgets should be sufficient for local authorities to exercise the powers granted to them by the law to provide residents of the respective communities with high-quality public services.

One of the most important sources of revenue for local governments is local taxes and fees. Local taxes and fees are mandatory payments, the amounts of which, according to the legislation of Ukraine, are established by the local government body in the territory of the respective administrative-territorial unit (village, town, city or village association) and which are included in its local budget [1].

Increasing the role of local taxes and fees and increasing their share in the own revenues of local budgets is one of the main tasks of the fiscal policy of the state. Article 10 of the Tax Code of Ukraine establishes a list of local taxes and fees, on the basis of which, every village, town or city council makes a decision on the establishment of certain local taxes and fees on its territory. Local taxes include: property tax (which consists of payment for land, real estate tax other than land, transport tax); single tax [2].

Local fees include: vehicle parking space; tourist tax. Local councils must establish a single tax and property tax (in terms of transport tax and land charges). Local councils, within the limits of authority determined by the Tax Code, decide issues in accordance with the requirements defined by the Code on the establishment of property tax (in terms of real estate tax other than a land plot) and the establishment of a fee for a parking space for a vehicle or tourist tax.

Local taxes and fees are necessary in order for local authorities to be able to provide services, the level of which the population associates with the amount of taxes paid. Funds collected locally are used more efficiently than those allocated by the central government [3].

We draw attention to the fact that the system of local taxation in Ukraine has certain disadvantages, in particular:

- insignificant fiscal role of local taxes and fees;
- a narrow list of these taxes and fees compared with other countries;
- lack of the right of local governments to independently impose their own taxes and fees on their territory;
- low interest of local authorities to raise funds from the collection of local taxes and fees;
- lack of interrelation between the level of public services provided in a certain territory and the tax efforts of the population;
- underdevelopment of taxes that reflect the policies of local authorities (environmental taxes, fees for certain services of local authorities) [4].

In international terminology, local taxes and fees are defined as local taxes and they are the basis of the revenue side of the local budgets of most western states. Local authorities in many countries (USA, France, Italy) are entitled to independently establish local taxes and fees.

In Ukraine, local taxation does not yet perform any fiscal or regulatory function, but is secondary to state taxation. That is why the domestic system of local taxation requires further development in the context of strengthening the financial foundations of local governments.

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## **THE MECHANISM OF TRANSPORT TAX TAXATION**

The increase in the amount of public debt and the lack of cash resources in budgets, both at the state and at the local level, leads to the need to find new ways to fill the revenue side of the budget. In 2014, the Ministry of Finance of Ukraine introduced a solution to the problem of filling local budgets by introducing a new tax in the tax on property - transport tax. He replaced the tax on owners of vehicles and other self-propelled machinery and mechanisms, which was abolished with the entry into force of the Tax Code of Ukraine in 2010. Instead, by 2015, the taxation of transport in Ukraine was a charge for the first registration of vehicles. Despite the significant changes that are constantly introduced to the tax legislation, the mechanism of transport tax taxation in Ukraine has serious shortcomings.

The transport tax in Ukraine is established in accordance with Article 267 of the Tax Code. The law reveals its essence through elements such as taxpayers, object and tax base, as well as fixing the tax period and the procedure for calculating and paying tax. The transport tax was introduced in order to put on individuals and legal entities who own premium cars, an obligation to pay a certain amount of money in the form of a tax in addition.