

THE ESSENCE AND COMPONENTS OF THE TAX STIMULATION OF ECONOMIC ACTIVITIES

In this article the author investigated the scientific and methodological support for the assessment of the evolutionary development of the tax system. This analysis made it possible to justify the time limits of the main stages of tax relations regulation and to determine the tax policy priorities at each stage. The author of the article identified the place of tax stimulation of economic activity. This approach made it possible to justify the complex of objective, subjective and probabilistic relationships in the system of economic relations "state - taxpayer" and "taxpayer - taxpayer".

The scientific novelty of the research results is to solve the scientific problem of deepening the theoretical and methodological foundations and the development of scientific and methodological tools for tax stimulation of the state's investment climate. The most significant results that determine the scientific novelty, the author referred to the following provisions: determined the place of tax stimulation of economic activity, which allowed to substantiate the complex of objective, subjective and probable commitments in the system of economic relations "state - taxpayer" and "taxpayer - taxpayer »; scientific and methodological support for the assessment of the evolutionary development of the tax system, which allowed to justify the time limits of the main stages of regulation of tax relations and to determine the priorities of tax policy at each stage.

The author has proved that taxes as an instrument of influence of the state on economic development play the most important role. Therefore, the task of increasing the investment activity of business entities necessitates the development of effective tax regulation and incentive instruments. Meanwhile, world experience shows that the solution to the problem of significant growth of investments in economic development is impossible without strengthening the rights and responsibilities of regional and local authorities, including in the tax area.

The analysis in this paper shows that taxes have reached maximum development in the current conditions of mixed economy. Not only the main function in the system of financial relations is assigned to them, but also the function of smoothing out the defects of market self-regulation, creation of additional incentives for the development of entrepreneurial, business, investment activity, solving problems of work motivation, reducing unemployment, social security. As a result, fiscal entities are transformed into a significant lever of macro and microeconomic proportions.

Keywords: tax; state regulation of the economy; tax incentives; tax instruments; economic development.

References

1. Jorgenson, D. W. (1963). Capital Theory and Investment Behavior. *American Economic Review*, 53, 247–259 [in English].
2. Dyuryadin, V. P. (2004). Podatkovi mekhanizm finansovoho ozdorovlennia pidpriemstv: teoretychni aspekty [Tax mechanism of financial recovery of enterprises: theoretical aspects]. *Ekonomika Kryma – Economy of Crimea*, 12, 25–28 [in Ukrainian].
3. Krysovaty, A. I. (2013). *Novitnia paradyhma preferentsiinoho opodatkuvannia [The newest paradigm of preferential taxation]*. Kyiv: Center for Educational Literature [in Ukrainian].
4. Krisovaty, A. I., Desyatnyuk, O. M. (2004). *Podatkova systema [Tax system]*. Ternopil. Carte Blanche [in Ukrainian].
5. Krupka, M. I. (2001). *Finansovo-kredytnyi mekhanizm innovatsiinoho rozvytku ekonomiky Ukrainy [Financial-credit mechanism of innovative development of economy of Ukraine]*. Lviv: Lviv View. Center of LNU them. Ivan Franko [in Ukrainian].
6. Sokolovskaya, A. V. (2006). Teoretychni zasady vyznachennia podatkovoho navantazhennia ta rivnia opodatkuvannia ekonomiky [Theoretical bases of determination of tax burden and level of taxation of economy]. *Ekonomika Ukrainy – Economy of Ukraine*, 7, 5 [in Ukrainian].
7. Chistov, S. M. (2002). *Derzhavne rehuliuвання ekonomiky [State regulation of the economy]*. Kyiv: KNEU [in Ukrainian].