

Секція: Розвиток продуктивних сил і регіональна економіка

Tymchyshyn Yuliya

PhD in Economics, Doctoral

Dolishniy Institute of Regional Research of NAS of Ukraine;

Associate Professor of Accounting and Finance

Lviv Institute of Economics and Tourism

Lviv, Ukraine

THE IMPACT OF THE TAX SYSTEM ON THE ECONOMIC SECURITY OF REGIONS

Taxes and the taxation system are the most important elements of ensuring the economic security of the regions. In the tax system of Ukraine, the mechanisms of calculation and management of taxes are insufficiently effective and do not allow to fully use this fiscal instrument to fill the budget. Therefore, ensuring fiscal efficiency and using as much of the tax potential in Ukraine as possible is one of the urgent tasks of tax reform. Improving the taxation mechanism is impossible without assessing the threats posed by the imbalance of the taxation system for regional development.

The development of methods for influencing the state of the tax system on the economic security of regions involves, among a number of other measures, the creation of an econometric model that describes the impact of various external actions on the tax system and economic security of the region. In this context, it should be noted that the developed methods of analysis and forecasting allow not only to accurately assess the total size of the shadow economy, but also to localize its participants by region and type of activity. For example, the developed comprehensive system of prevention and counteraction to the processes of

shadowing of the economy makes it possible to identify certain categories of payers, including enterprises at risk; for certain categories of taxpayers, a map of the shadow sector of the economy is formed, which outlines the enterprises that pay VAT, which minimize tax liabilities. Such a map visualizes the territorial problems that arise as a result of imbalances and inefficiencies of the tax system. Information and analytical system "Map of the shadow sector of the Ukrainian economy" allows: 1) viewing information in real time; 2) presentation of information in cartographic form; 3) reflection of quantitative and cost indicators for each of the categories of enterprises; 4) creation of a single information field for regional and central bodies of the SFS of Ukraine; 5) saving working time in the formation of reporting indicators [1, p. 47].

The functions of this information system include the user's review of such analytical information as: - economic section of the distribution of taxpayers by categories of attention; - quantitative and cost indicators of the shadow sector of the economy in the form of a map by region, state tax inspections of a particular region; - ten state tax inspections with the largest volumes of the shadow sector of the economy in Ukraine or in a separate region; - ten business entities with the largest volumes in Ukraine or in a separate region, or in a certain state tax inspection.

Scientists define tax security as a state of the tax system, which provides continuous and sufficient funding for the state and municipalities by collecting taxes and fees, even in the presence of threats and negative impacts on it [3, p. 78].

Tax security of regions is the state of taxation in the region, which is determined by the level of local taxation. The main indicators of tax security of the regions are: the effectiveness of the administration of taxes and fees; the level of tax arrears; the number and size of tax benefits [4, p. 133].

Socio-economic systems are highly complex systems. One of the effective methods of studying such systems belonging to the class of large systems is the simulation approach. The main function of the simulation model is to reproduce with a given level of accuracy of the predicted parameters of its operation, which are of research interest. The modeling process has several stages, including the development of a conceptual model, experimental planning, modeling, analysis of modeling results and decision making. The conceptual model for assessing the effectiveness of the taxation system is to assess the parameters of taxation, based on an extended interpretation of the A. Laffer curve, using the results to adjust the input parameters of the method of diagnosing economic security [2].

The purpose of modeling is to assess the impact of the tax system on the economic security of regions. The model contains two groups of variables - exogenous variables and endogenous variables. The first group includes macroeconomic indicators that are set in the modeling process, do not depend on the structure of the model and are known in advance. This group also includes control variables that are set during script development. The second group - variables to be evaluated during experiments [1, p. 47].

The essence and structure of the model are revealed by stages. At the first stage, tax losses and the amount of total tax revenues are modeled depending on the value of tax rates, as well as other factors that determine the deviant behavior of taxpayers. The value of the total tax burden is formalized using the indicator of the integrated tax rate. In the second stage, using data on the amount of tax losses using the method of estimating the damage caused by the shadow economy to the socio-economic situation in the regions, the magnitude of the damage in terms of spheres of life is calculated. The methodology makes it possible to assess the damage from the functioning of the shadow sector of the economy by the following components:

1. In the sphere of production and trade there is a damage inflicted on economic entities as a result of shadow activity at other enterprises (violation of antitrust law, unfair competition);

2. In the field of investment there is a loss that is not received as a result of the shadow economy, the amount of investment;

3. In the financial sector, there are losses of both economic entities and the economy of the region as a whole as a result of the shadow economy in the financial markets;

4. In the budget sphere, there are losses related to tax revenues that are not received by the budgets of all levels as a result of the shadow economy. As a result of calculations in this area, the amount of tax revenues to the budgets of all levels, not received due to the shadow economy, is determined;

5. In the foreign economic sphere, there are losses associated with the impact of the shadow sector on imports and exports in the regions. As a result of calculations in this area the size of the incomes which have not received as a result of smuggling is defined;

6. In the social sphere, there are losses that are associated with the negative impact of the shadow economy on incomes, taking into account the damage caused by reducing the cost of budgets at all levels for social needs;

7. In the field of ecology, there is damage to the environment as a result of shadow economic activity, such as unlicensed logging;

8. In the field of transactions, there is damage caused by the shadow economy through the growth of business entities transaction costs.

The third stage assesses the impact of the damage caused by the shadow economy on the level of economic security in the region. The essence of this technique is to determine the ratio of damage caused by the shadow economy, with

a number of macroeconomic indicators used in calculating the level of economic security.

For example, the damage caused by the shadow economy to the investment sector is considered as the amount of unearned investment in the economy, and this value increases the corresponding macroeconomic indicator, after which the level of economic security is calculated again [5].

Thus, the proposed model makes it possible to assess the impact of such factors as the size of the total (integrated) tax rate, the complexity of tax rules (legal factors), the rigidity of financial policy (economic and political factors) and others. to the level of economic security of the region and can be used to: - identify the causes and conditions that determine the growth of the shadow sector of the economy and the amount of tax revenues to the budget; - determining the value of the total tax burden, taking into account the composition and structure of taxes; - calculation of the impact of the tax system on the level of economic security of the region.

The universality of the proposed approach is that the concept embedded in the model can be used to assess the effectiveness of taxation in the conventional sense (the criterion of efficiency is the amount of tax revenues to the budget) and complex (the criterion of efficiency is the value of economic security regions).

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