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DOI <https://doi.org/10.26661/2414-0287-2022-2-54-10>**TAX CONTROL AS INSTRUMENT OF ADJUSTING
OF RECEIPT OF TAXES FROM IN BUDGET****Sayenko O.R., Somchenko V.V., Zachepilo D.O.***Zaporizhia National University**Ukraine, 69600, Zaporizhia, st. Zhukovsky, 66*

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administration of taxes

The article is sanctified to the study of economic essence of tax control and analysis of his influence on profitable part of general budget of Ukraine. The scientific going is investigational near determination of his essence and place in the systems of taxation and state financial control. It is marked importance of aim and tasks of tax control. The role of events of tax control is investigational for providing of observance of requirements of tax law by the subjects of tax legal relationships. The fiscal function of control-verification works of public tax organs of Ukraine is considered. There is the analysed structure of the erected budget of Ukraine after 2017–2021. The features of realization of the tax checking are considered for the modern stage of development of economy of Ukraine. It is accented on problem questions in relation to the order of administration of tax payments and forming of tax debt within the framework of necessity of providing of receipt of sums from taxes in a budget. Undertaken a study allowed to distinguish basic problems in area of administration of taxes and receipt from taxes to the budgets of all levels. The ways of optimization of events of tax control and order of realization of control-verification works offer as one of his component elements. Paid attention to the preventive events in the process of realization of control-verification works by tax organs.

**ПОДАТКОВИЙ КОНТРОЛЬ ЯК ІНСТРУМЕНТ РЕГУЛЮВАННЯ
ПОДАТКОВИХ НАДХОДЖЕНЬ ДО БЮДЖЕТУ****Сасенко О.Р., Сьомченко В.В., Зачепило Д.О.***Запорізький національний університет**Україна, 69600, м. Запоріжжя, вул. Жуковського, 66***Ключові слова:**податковий контроль,
податкові надходження,
дохідна частина бюджету,
платники податків,
податкові перевірки,
підприємницька діяльність,
доходи,
контрольно-перевірочна
робота, система оподаткування,
адміністрування податків

Стаття присвячена вивченню економічної сутності податкового контролю та оцінки його впливу на дохідну частину загального бюджету України. Досліджено наукові підходи до визначення його сутності та місця в системах оподаткування та державного фінансового контролю. Наголошено на важливості мети та завдань податкового контролю. Досліджено роль заходів податкового контролю для забезпечення дотримання вимог податкового законодавства суб'єктами податкових правовідносин. Розглянуто фіскальну функцію контрольно-перевірочних робіт державних податкових органів України. Проаналізована структура зведеного бюджету України за 2017–2021 рр. Розглянуто особливості проведення податкових перевірок на сучасному етапі розвитку економіки України. Акцентовано на проблемних питаннях щодо порядку адміністрування податкових платежів та формуванні податкового боргу у рамках необхідності забезпечення податкових надходжень до бюджету. Проведене дослідження дозволило виділити основні проблеми в області адміністрування податків та податкових надходжень до бюджетів всіх рівнів. Запропоновано шляхи оптимізації заходів податкового контролю та порядку проведення контрольно-перевірочних робіт як одного із його складових елементів. Приділено увагу попереджувальним заходам в процесі проведення контрольно-перевірочних робіт податковими органами.

Raising of problem

Effective economic development of every state has dependence on the got profits of budgets of all levels, among

that most specific gravity is folded by receipts from taxes.

In addition, approaching of tax politics to the international standards and forming of her on principles of stability and

transparency is impossible without effective tax control. By the main task of tax control as a component system of taxation there is reduction of tax debt of taxpayers before a budget with the aim of forming of transparent national economy and increase of economic welfare of the state. Efficiency of application of tax control is one of key levers of forming of the system of state security.

Analysis of the last researches and publications

The question of theoretical principles and practical application of tax control was investigated by such scientists and specialists in industry of economy: V. Andruschenko, P. Beet, N. Vitvitska, N. Zalutska, B. Karpinskii, A. Kizima, A. Krisovatii, P. Melnik, N. Mariniv, D. Reva et al.

Scientists are study the context of arguments of realization of tax control from different parties. For example, A. Krisovatii in the researches lights up the theoretical aspects of organization and realization of tax control. By the scientists of B. Karpinskii, P. Melnik, A. Cherednechenko efficiency of tax control was investigational and basic directions of her increase are certain.

Without regard to working out in detail of scientific developments, on modern economic development of Ukraine there is a necessity of application of complex method to the decision of main problem of the state budget – filling of him profitable part. And one of directions of decision of set task there is opening of directions of optimization of tax control in forming of receipts in a budget from taxes.

Formulation of aims of the article

The aim of the article is research of economic essence of tax control as to the instrument of increase of efficiency of forming of profits of budget.

Exposition of basic material

Basis of receipts in the State budget of country is presented by receipts from taxes (90–92%), in this connection, the increase of efficiency of tax control assists

the increase of level of filled of budget and his solvency. In accordance to Internal revenue Code of Ukraine tax control is the system of events that is used by supervisory organs, that provides forming and will realize a public financial policy, with the aim of control of rightness of extra charge, plenitude and timeliness of tax payment and collections, and also observance of legislation on questions adjusting of cash, realization of calculation and cash operations, patenting, licensing and other legislation circulation, control after the observance of that is fixed on supervisory organs [6].

The methodical going near interpretation of essence of concept «tax control» is exposed in a table 1.

In modern economic terms in Ukraine tax control it is expedient to consider the basic element of state financial control.

Thus, tax activity of the state is concentrated on providing of efficiency of administration of taxes, functioning of the tax system and providing of equivalence of level of public benefits that get taxpayers, and collections, in accordance with the prepaid taxes. Such approach provides the receipt of money from taxes in the state budget at high level.

Organization of realization of tax control must be formed as a system of directions, that simultaneously provides the necessary level of receipts in a budget and enables and stimuli development of economy of the state.

The use of main index of efficiency of results of control-verification works consists in providing of additional receipts in a budget due to the additional extra charges of sums of tax payments and application of penalty approvals.

To the tasks of tax control providing of timely and complete receipt behaves in the budget of the charged extra tax payments from taxpayers for forming of the effective system of economic security of the state for the decision of questions that touch charges from a budget.

Thus, for the exposure of deviations from set by the tax law of norms, estimation of offences in the field of administration of taxes and tax payments, and in case of necessity – bringing in of guilty to responsibility for certain offences, or realizations of events in relation to

Table 1 – are the Methodical going near interpretation of essence of concept “tax control”

№ of an order	Authors	Interpretation of concept
1	P. Melnik, L. Tarangul, Z. Varnalii [5]	– system of events, that use supervisory organs with the aim of control of rightness of extra charge, plenitude of и timeliness of tax payment and observance of legislation;
2	P. Beet, B. Karpinskii [1]	– activity of tax organs is in relation to watching accordance of process of organization of taxes of account of objects of taxation and determination of influence of consequences of such violations payers;
3	D. Reva [7]	– one of types of financial control that comes true in the field of state administration taxation, on establishment of the state of implementation of requirements of current tax legislation and on proceeding in the broken rights for the state on the receipt of sums of tax payments and non-admission of such violations in the future;
4	N. Gusak [3]	– the multidimensional inter-branch system of supervision of public supervisory organs is after financially-economic activity of taxpayers with the aim of providing of the set level of forming of budget;
5	A. Vlasova [2]	– purposeful activity of public supervisory organs in the field of taxation, that is sent to the increase of efficiency and improvement of work of state functions, of related to the money and material resources;
6	A. Cherednechenko [8]	– the system of actions and events is in the financial management of country, what inhibitions sent to providing by taxpayers current legislation with the aim of filling with the financial resources of budgets of all levels.

their prevention in the future, tax control comes true. Basic principles of his functioning are: legality, obligatory implementation and system.

An evaluation of efficiency of tax control is a necessary condition for the decline of tax offences, providing of stable receipt of money to the budgets of different levels and increase of fiscal function of the system of taxation with obligatory maintenance her stimulant constituent in relation to business activity by the performers of entrepreneurial activities, that in turn assists to economic development of the state on the whole.

In modern terms tax control is sent to taking into account of risks of non-payment of taxes by the subjects of economic activity. Direction taking into account a possible risk during realization of tax control is used with the aim of optimization of process of administration of taxes. Such approach is based on that fiscal organs due to the analysis of the got information about possibility of violations of tax law react on such violations corresponding actions.

Tax risk – it the process of abandonment from declaration or incomplete declaration of the expected sum of taxes and this risk are distributed on high, middle and insignificant.

The analysis of the financial providing of the General budget of Ukraine testifies to his high dependence on the receipt of taxes in a budget (table 2).

In particular, in 2021 of receipt in a budget from taxes in the structure of general budget of Ukraine presented 86,0%, it on 7,8% more than in a previous year. In the same time, specific gravity of receipts in a budget not from taxes diminished in 2021 in comparing to 2020 on 12,9%, the same tendency was observed and in the dynamics of other receipts in a budget, that in 2021 presented 0,5% of profitable part of budget, that on 0,3% less than in a previous period.

To the main problems of forming of receipts in a budget from taxes belong:

- National currency is in the unstable state that results in reduction of production or putting up the shutters volumes;
- The amount of enterprises, that have a profit, but avoid tax payment, grows;
- Receipts from the rent paying for transporting diminish;
- Volumes of foreign trade operations diminish.

The main criterion of estimation of quality of the system of taxation is a level of voluntarily tax payment by payers. But stability and full value of receipts from taxes in a budget take place wherein there is high voluntarily of taxpayers to pay them.

Thus, application of tax control in forming of the state budget complex character must carry on the basis of taking into account of strategic development of public finances of Ukraine.

Undertaken a study allowed to distinguish defects in organization of realization of tax control and offer directions of removal of these defects (Fig. 1).

Thus, an increase of level of control-verification works is the necessary constituent of optimization of tax control and it can be attained for an account:

- Upgrading of materials of verification and evidential base;
- Careful consideration of complaints of taxpayers;
- Input as a criterion of work of territorial organs presence of the sums that is expected on results verification appealed and unpaid in a budget.

One of directions of optimization of tax control there can be erection to a minimum of all cases of errors in the calculations of sums of taxes on results the conducted verifications, that will abolish then, on the basis of the given complaints by taxpayers in relation to the decisions of tax organs, or transform in a tax debt.

Conclusions and prospects of further scientific researches

The primary objective of tax control is filling of profitable part of the state budget due to complete and timely tax, collections, payments payment, that is arrived at through control after the observance of norms of tax law by the subjects of tax legal relationships. From the level of efficiency of realization of tax verifications directly the receipt of money depends in the state budget.

The constituents of tax control are:

- Tax verifications;
- Organization of account of taxpayers;
- The research and information providing of activity;
- a administration of tax debt.

But in spite of the fact that for today, efficiency of organization of realization of home tax control rises, however there is a row of problems of methodical and organizational character, that needs to be decided with the

Table 2 – Structure of the General budget of Ukraine for period of 2017–2021

Years	General budget of Ukraine for period 2017-2021								
	General budget		Including						Transfer payments million hryvnyas
			a receipt is in a budget from taxes		a receipt is in a budget not from taxes		other receipt to budget		
million hryvnyas	specific gravity	million hryvnyas	specific gravity	million hryvnyas	specific gravity	million hryvnyas	specific gravity		
2017	877766	100,0	689136	78,5	154371	17,6	34259	3,9	209100
2018	1005293	100,0	793756	79,0	200516	19,9	11021	1,1	312114
2019	897005	100,0	677547	75,5	212789	23,8	6669	0,7	269027
2020	920194	100,0	670220	72,8	242232	26,4	7742	0,8	174434
2021	1489851	100,0	1280737	86,0	200837	13,5	8277	0,5	185779

Source: authors applied for calculations [4]

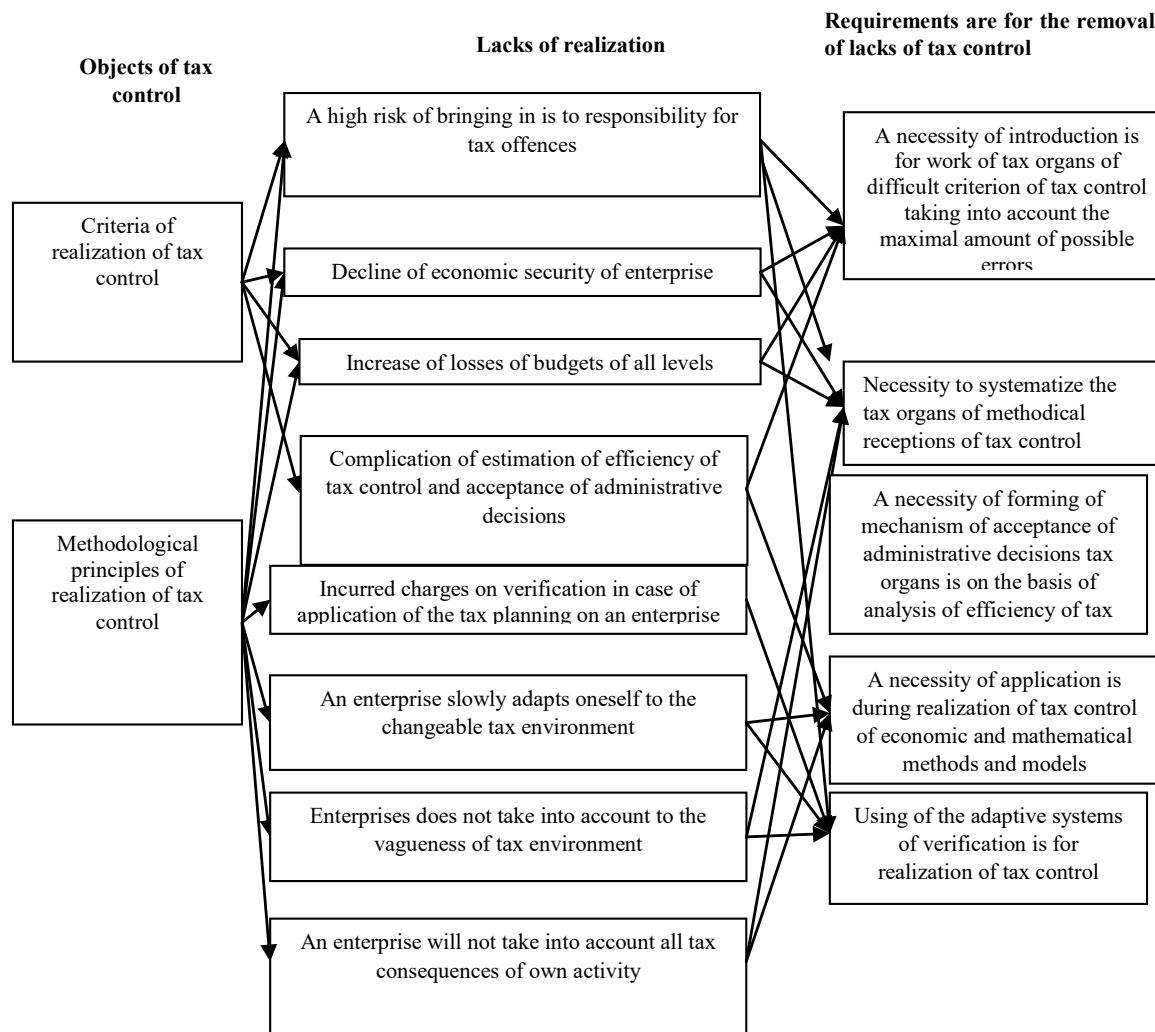


Fig. 1 – Organization of realization of tax control

Source: worked out by authors

aim of providing of sum of receipts from taxes in a budget in accordance with socio-economic and political changes that take place in Ukraine.

Thus, the construction of harmonious relations must become a basic task to optimization of tax control of the

home system of taxation between tax organs and taxpayers, by embodiment of world experience of organization of tax control and forming for home taxpayers tax consciousness and tax culture that will envisage tax payment in a budget in good time and without errors.

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