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THE ANALYSIS OF TRENDS AND THE IMPROVEMENT OF THE INDIRECT TAXATION MECHANISM ACCORDING TO INTERNATIONAL EXPERIENCE

A prominent place in the tax system of Ukraine is occupied by indirect taxes, which are not only a major source of the state budget but also an effective tool of influence on social production.

The relevance of the chosen research topic is determined by the fact that to date indirect taxation is an important means of influence on the economy as a whole, and the consumption of the population. Improvement of indirect taxation is intended to improve the functioning of the national economy, create a solid foundation for the development of SMEs, facilitate obtaining stable revenues to the state budget to implement the necessary national tasks. But today the system of indirect taxation in Ukraine has several problems that prevent a proper functioning of the economic state and its integration into the European space, so the priority is to analyse the trends and issues of indirect taxation in the EU. The required construction of indirect taxation model that would be most consistent with current economic conditions; in particular, the result of its implementation would be a combination of high fiscal efficiency while ensuring a proper regulatory impact on the socio-economic effects.

The aim is to highlight the role of indirect taxation in European countries, as well as research and disclosure of the main stages of the emergence of indirect taxation, taxes and problematic aspects of indirect taxation at the current stage of economic development.

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