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THEORETICAL ECONOMIC ASPECTS OF FISCAL DEREGULATION IN MODERN CONDITIONS

State regulation of economy is the system of measures of economic and political nature, undertaken by the governmental structures with the intention of directing the behaviour of economic entities in the direction necessary to ensure optimal conditions for the functioning of the economy. Rational regulatory policy is able to create ground for the effective interaction of government with business and to develop long-term mutually beneficial partnership.

An integral feature of deregulation is a direct relationship with the legislative policy of the state. Crucial in creating an attractive business environment and favourable investment climate is the tax component as the main sphere of financial relations between the state and business entities. Using various tools, instruments and methods it provides the financial base of the state and is one of the most important elements of its economic policy. The practical implementation of tax policy of deregulation is to change parameters of the functioning of formal and informal institutions tax depending on the current conditions of economic development.

From the existing mechanisms of collection of taxes depends on the security of the state financial resources and development of economic entities. The process of deregulation and liberal tax reforms as tools for promoting entrepreneurial activities determine the priority of achieving the strategic goals of economic development in the course of building a modern equitable tax system. This determines the necessity of searching the optimal directions and ways of harmonization of fiscal policy on simplification of business conditions.

Implementation of measures in certain directions aimed at elimination of excessive regulatory pressure from the state on business and the elimination of excessive control of business activity, will contribute to elimination of obstacles for development of entrepreneurship, disclosure and implementation of the entrepreneurial potential.

So, the study confirmed that one of the key issues that requires immediate solution, the question of settlement tax relations between the state bodies and society. Therefore, it becomes apparent that the need for tax deregulation caused by the difficult business environment, significant tax pressure on payers and large number of inspections by fiscal authorities.

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