

UDK 336.22 (339.924)

## ANALYSIS OF INDIRECT TAXATION IN UKRAINE: MODERN STATE AND DIRECTIONS OF IMPROVEMENT

Yu. V. Kovtunenکو, PhD in Economics, Associate Professor

A.S. Suhoveeva

A.O. Revutskaya

*Odessa National Polytechnic University, Odessa, Ukraine*

*Ковтуненко Ю.В., Суховеєва А.С., Ревуцька А.О. Аналіз непрямого оподаткування в Україні: сучасний стан та напрями вдосконалення.*

В статті проаналізовано сучасний стан непрямого оподаткування в Україні. Проведено аналіз структури і динаміки непрямих податків за останні три роки. Досліджено роль непрямого оподаткування у формуванні доходів Державного бюджету України. Виявлені недоліки непрямого оподаткування та запропоновані напрями його вдосконалення. Зауважено, що більшу частину доходів Державного бюджету України забезпечують непрямі податки. Аналіз проведений в даній статті дозволяє прийти до висновку про серйозні недоліки в системі оподаткування, такі як: зниження рівня економічного зростання та інвестиційної активності в країні. Система адміністрування країни не здатна повною мірою виключити можливість ухилення від сплати податків. Можливими шляхами вирішення даної проблеми є удосконалення організації податкового контролю в Україні та диференціювання ставок непрямих податків залежно від рівня споживання тих чи інших товарів і від рівня доходів споживачів.

*Ключові слова:* податкова система, податок, непряме оподаткування, податок на додану вартість, акцизний податок, мито, Податковий кодекс України

*Ковтуненко Ю.В., Суховеєва А.С., Ревуцька А.А. Аналіз косвенного налогообложения в Украине: Современное состояние и направления совершенствования.*

В статье проанализировано современное состояние косвенного налогообложения в Украине. Проведен анализ структуры и динамики косвенных налогов за последние три года. Исследована роль косвенного налогообложения в формировании доходов Государственного бюджета Украины. Выявлены недостатки косвенного налогообложения и предложены направления его совершенствования. Замечено, что большую часть доходов Государственного бюджета Украины обеспечивают косвенные налоги. Анализ, проведенный в данной статье, позволяет прийти к выводу о серьезных недостатках в системе налогообложения, таких как: снижение уровня экономического роста и инвестиционной активности в стране. Система администрирования страны не способна в полной мере исключить возможность уклонения от уплаты налогов. Возможными путями решения данной проблемы является совершенствование организации налогового контроля в Украине и дифференцирование ставок косвенных налогов в зависимости от уровня потребления тех или иных товаров и от уровня доходов потребителей.

*Ключевые слова:* налоговая система, налог, косвенное налогообложение, налог на добавленную стоимость, акцизный налог, пошлина, Налоговый кодекс Украины

*Kovtunenکو Yu.V., Suhoveeva A.S., Revutskaya A.O. Analysis of indirect taxation in Ukraine: Modern state and directions of improvement.*

The article is devoted to the analysis of the current situation of indirect taxation in Ukraine. The authors have analyzed the structure and dynamic of indirect taxes for last three years. In addition, the role of state budget revenues of Ukraine was investigated. It identified drawbacks of indirect taxation and the way of its improvement. It is noticed that most of the revenues of the state budget of Ukraine one provided by indirect taxes. The analysis conducted in this article allows to conclude that there are serious shortcomings in the tax system, such as a decline in economic growth and investment activity in the country. The administration system of the country is not able to stop the possibility of tax evasion in full measure. Possible solution of this problem is improving of the organization of tax control in Ukraine and the rates differentiation of indirect taxes depending on the level of consumption of certain goods and income of consumers.

*Keywords:* tax system, tax, indirect tax, good and service tax, excise tax, Tax code of Ukraine

At the present stage of economic development the formation of centralized financial resources in the form of income generated mainly through tax revenues [1]. Indirect taxes occupy a leading place in Ukrainian tax system, which are not only the main source of filling the state budget, but also an important means of influence on the economy as a whole, and on the volume of consumption [2]. Indirect taxes affect on the general price level of goods produced in the country, that is, the higher rate, the greater impact. The introduction of indirect taxes or an increase in their rates could lead to higher prices in the country, even when the level of the immutability of all major internal and external economic factors. Therefore it is necessary to improve the organization of tax control in Ukraine and the differentiation of rates of indirect taxes in order to improve the functioning of the national economy and to create a solid foundation for the development of small and medium-sized businesses and to promote the production of stable revenues to the state budget [3].

### Analysis of recent researches and publications

An important contribution to the Research of questions tax ensuring of socially necessary state expenditures made outstanding representatives of Western economic thought: Blankart Sh., 2000, Galbraith J. 1973, Keynes J. 1936, Laffer A. 1979, Lindahl E. 1958, Ricardo D. 1852, Samuelson P. 1993, Smith A. 1776, labor which contain fundamentals of formation of conceptual provisions for further developments in the field of taxation.

Currently the problem of indirect taxes is interesting for many economists and scientists. Study of these problems are devoted to a number of scientists, among which are the domestic scientists, namely: V. Bech, M.P. Kucheryavenko, A.V. Skrypnyk, A.I. Krysovaty, P.V. Melnik, T.F. Yutkina and others.

*The aim of the article is to analyze the current state of indirect taxation in Ukraine, as well as in the analysis of the structure and dynamics of indirect taxes for the past three years, covering the role of*

indirect taxation in the formation of the state budget of Ukraine, to identify the advantages and disadvantages of indirect taxation.

**The main part**

The purpose of the article is to analyze the current state of indirect taxation in Ukraine, as well as in the analysis of the structure and dynamics of indirect taxes for the past three years, covering the role of indirect taxation in the formation of the state budget of Ukraine, to identify the advantages and disadvantages of indirect taxation. A significant role in ensuring the implementation of the state functions of regulating economic processes belong taxes. They are, first, provide the financial base of the state, and secondly - is the main means to achieve its economic and social interests.

The Ukrainian tax system identifies two groups of taxes: direct and indirect.

Direct taxes are paid by payers' income and property. The amount of tax payers caused property condition of.

Indirect taxes are included in the price of goods and service, their amount for each taxpayer is determined by consumer and is not dependent on his income.

Indirect taxes are ones of the most important and complex taxes that exist in the national tax system. In the context of solving fiscal problems indirect taxes are always more effective then direct ones. Indirect taxes are divided into four attributes, each of which has two types (fig. 1).

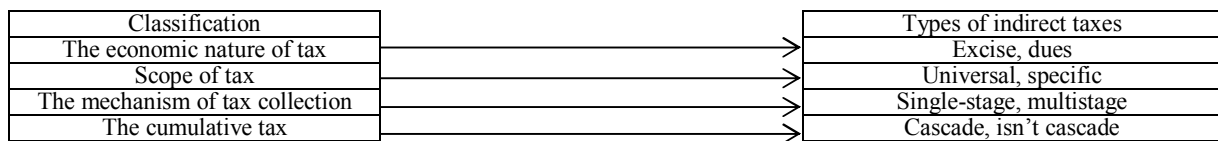


Fig. 1. Classification of indirect taxes

Source: Compiled by the author according to the material [4]

According to the economic nature of the indirect taxes are divided into:

1) excises – this is an indirect tax on certain goods (products), which are included in the price of goods (products) (value added tax and excise tax)

2) duties – is an indirect tax on goods and other items that cross the border of Ukraine.

They are set in a surcharge on the customs value of the goods.

In scope of application the indirect taxes are divided into:

According to the economic nature of the indirect taxes are divided into:

1) excise tax – this indirect tax on certain goods (products), which are included in the price of goods (products) (VAT and excise tax)

2) dues – an indirect tax on goods and other items that cross the border of Ukraine [5].

They are installed in the form of allowances to the customs value of these goods. In the scope of indirect taxes are divided into:

1) universal – an indirect tax levied on all goods and services, other than those which is exempt from taxation. Universal indirect tax in the tax system of Ukraine is considered to be the value added tax;

2) specific – an indirect tax levied only those goods and services, the list of which defined by the legislation. The specific indirect taxes in the tax system of Ukraine is the excise tax and duty.

On the mechanism of foreclosure indirect taxes are divided into:

1) single-stage – an indirect tax levied once at a certain stage product turnover. These indirect taxes in Ukraine are excise taxes and duties.

2) multi – an indirect tax to be collected at each stage of the trade – the value added tax.

If there is a cumulative (cascade) effect of indirect taxes are divided into:

1) cascade – indirect taxes collection mechanism which provides for the re-taxation of goods and services at all stages of their treatment;

2) does not cascade – indirect taxes collection mechanism which eliminates the possibility of re-taxation of goods and services, providing the same tax revenues for the same goods and services, regardless of the number of stages of their treatment on the way from producer to consumer [4].

Indirect taxes play an important role in the state forming the largest share of revenues of the State Budget of Ukraine (table 1).

The table shows that the main source of income of the state budget of Ukraine (SBD) are tax revenues, which during 2013 – (third quarter) 2016. They have a tendency to grow. This suggests tax burden distribution mainly in consumer products, and to a lesser – on its manufacturer. So in 2013, part of tax revenues in the SBD was 81.78%, in 2014 the proportion of tax revenue accounted for 78.46%, in 2015 part of tax revenue and decreased slightly was 76.58%, but in the III quarter of 2016 it reached 87.38% of the value.

Among tax revenues particularly important role played by indirect taxes, share in earnings SBD was in 2013 – 52.17%, in 2014 – 55.05%, in 2015 – 52.72%. In the third quarter of 2016 the share of indirect taxes has increased and is 60.84%.

Table 1. Structure of revenues of the State Budget of Ukraine

№	Source of income	2013 year		2014 year		2015 year		2016 year (III quarter)	
		Million UAH	Fraction, %	Million UAH	Fraction, %	Million UAH	Fraction, %	Million UAH	Fraction, %
1	Total revenues	339057.6	100	357084.2	100	534648.5	100	407551.4	100
2	Tax revenues	277266.9	81.78	280178.2	78.46	409417.5	76.58	356098.1	87.38
3	Direct taxes	87360.6	25.77	71623.8	20.06	119642.1	22.37	107650.9	26.41
4	Indirect taxes, including	176897.87	52.17	196573.8	55.05	281863.8	52.72	247965.7	60.84
5	–VAT	128269.3	37.83	139024.3	38.93	178452.4	33.38	168440.00	41.33
6	–Excise tax	35363.1	10.43	44940.8	12.59	63110.6	11.8	65058.5	15.96
7	–Duty	13265.47	3.91	12608.7	3.53	40300.8	7.54	14467.2	3.5
8	Other taxes and fees	13008.43	3.84	11980.6	3.36	7911.6	1.48	481.5	0.12
9	non-tax revenue	50845.8	14.99	68355.2	19.14	119960.3	22.44	47196.2	11.58
10	Other income	10944.9	3.23	8550.8	2.4	5270.7	0.99	4257.1	1.03

Source: Compiled by the author according to the material [6]

It should also be noted that the dominant role in filling the GBU plays VAT. VAT volume is increasing every year: in 2013 VAT was 128 269 300 000 UAH. or 37.83%, in 2014 – 139 024 300 000 UAH. or 38.93%, in 2015 – 178 452 400 000 UAH. or 33.38%, in the III quarter 2016 – 168,440.00 million UAH or 41.33%. However, despite the growth of rate, the VAT has some drawbacks, which today remain unresolved.

1. High level of tax rates. In Ukraine, the relatively high and in fact a single VAT rate – 20% (in addition to a 7% rate on medicines), which ensures the effectiveness of fiscal function, but actually implements other VAT functions. It is known that the highest bid does not stimulate economic activity, but rather hinders it.

2. The VAT refund problem. The volume of VAT refunds – this means reducing the state budget revenues, and thus reduce the fiscal significance of VAT. Amount of compensation VAT payers it up about a third of the collection of this tax [7].

3. Availability of unreasonably large amount of the VAT exemptions, purpose of which is opaque, and the control process – difficult.

4. The need to conduct a VAT number as the accounting and tax accounting. In order to determine the amount of VAT payable to the budget, the company organized a mandatory tax accounting of VAT tax invoices by compiling and maintaining the register of received and issued tax bills, which complicates the work of accountants.

5. The emergence of shadow schemes of evasion from payment of VAT. Minimizing VAT acquired critical volume, as evidenced by the poor performance of tax for quite a limited number of tax benefits, which should ideally be the only factor reducing performance [8].

All of the problems indicate that the VAT collection mechanism is still imperfect and needs further reform. To solve these problems the state needs:

1. Further improve legislation in the sphere of VAT. This will further eliminate low-quality characteristics of the current legislation, ensuring the stability of the legal framework and its systematization in the Tax Code of Ukraine.

2. The elimination of inefficient VAT exemptions. Although the list of benefits in Ukraine economically and socially justified, the question arises about the effectiveness and efficiency of their provision. Obviously, it is necessary to go to practice, which is used in most European countries. It is to reduce the rate of VAT with simultaneous elimination of most exemptions. This refutes the administration of the tax procedure and restores the principle of its validity [9].

3. Ensuring timely VAT compensation and the creation of conditions to prevent the new debt.

4. Improvement of the VAT administration processes. Automate the exchange of information on VAT system for better control of financial flows. This system will allow enterprises to quickly receive a confirmation of VAT from their trading partners, monitor and control the movement of goods between the companies for detection tax offenses.

Of course, the implementation of the proposed measures would lead to a decrease in VAT revenues in the first years of its implementation, but in the future, thanks to these measures, it is possible to achieve the legalization of goods flows, to increase consumption and to expand the tax base.

In the structure of tax revenue essential weight also has an excise tax, which, like VAT, is an indirect, that is paid, ultimately, is not the product manufacturer, and its buyer. It belongs to the category of specific excise duties which differ from those of VAT, which shall be established for certain types of goods by differential rates. This tax is levied on consumer goods, non-essentials, and level of profitability is high enough. This tax is primarily designed to perform a regulatory function, since it is able to influence the volume of production and consumption of excisable goods, such as alcohol, tobacco, fuel, electricity, vehicles [9].

During 2013-2016 (third quarter) years. In Ukraine, there is an increase in the excise tax, and also his share of the income SBD: 2013 figures were 35363100000 UAH. and 10.43% in 2014 44940800000 UAH. and 12.59%, respectively, in 2015 63110600000 UAH. and 11.8%, but compared with 2014, its share decreased in the III quarter 2016 – 65058500000 UAH. and 15.96%.

Despite the relatively high value of the excise tax income SBD, today in Ukraine is a tendency to use different payers of excise tax avoidance schemes from paying it. One of the peculiarities of the tax legislation on excise taxes in Ukraine is the presence of industrial exemptions. Excise tax exemptions include automotive and wine industry. Another and more significant feature is a tax exemption for certain types of goods or transactions. All of the problems of the excise tax in Ukraine in need of reform.

Ukraine needs in reform because of all the considered problems of the excise tax.

In order to improve the excise tax in Ukraine needs to:

- to systematize and apply the same methodological approach in the legislation concerning the levying of excise duty and to the tax code;
- enter the gradual increase in the size of tax rates, including through improving the rate of indexation mechanism set out in the national currency;
- improving the system of exemptions from payment of excise tax for the assessment of the appropriateness and effectiveness of their existence;
- strengthening of technical requirements and methods of control over production and turnover of excisable goods in order to prevent evasion of excise taxation.

The next indirect tax is a duty. The collection's purpose of customs duties has a protective and fiscal nature. Protective character is to protect national producers. Fiscal character consists in recovery of duty for income in the national budget.

Dynamics of customs duties during the 2013-2016 (third quarter) years, it is ambiguous and does not have a distinct tendency to change. The share of customs payments is relatively low and ranges from 3.50-7.54% income of SBU in 2013. The amount of duty in Ukraine was 13265.47 million UAH, in 2014 it was 12608.7 million UAH, in 2015 the largest amount of duty Reported 40300.8 million UAH, in III quarter 2016 were received from the customs tax 14467.2 million UAH.

In Ukraine, the customs tax requires further development of customs control, this indicates that you need to change the concept of the customs authorities and settle the problems of legislative regulation of customs control, as still operate outdated regulatory inconsistencies that violate the consistency of tax and customs legislation, many regulations ineffective. In this situation it is necessary to apply the subtleties of international legal standards, it will use a lot of experience of foreign countries in

accordance with our traditions, our mentality and scientific achievements of our scientists and lawyers to collect duties and all customs duties [8-10].

There is no procedure for collecting duties in the Customs Code of Ukraine. Anchoring at the legislative level, the collection's mode of taxes and other charges must be transparent to make the customs system of the country, to create guarantees for the state and other subjects of foreign economic activity.

Delivered in the foreword of the Customs Code of Ukraine (CCU) control objectives namely need to:

- 1) to protect the economic interests of Ukraine;
- 2) to protect the rights and interests of all business entities and citizens;
- 3) to ensure full compliance with the legislation of Ukraine, which is impossible without the creation of the necessary procedural rules concerning the use of all bodies of customs law.

The rules of levying duties and other taxes for moving goods across the customs border should get its consolidation at the legislative level. This will give additional guarantees for the state and the subjects of foreign economic activity. Critical is the adoption of the law in accordance with the CCU of which must be taken into account and rules of collection of customs duties.

For today several problems remain that affect the current state of customs and tariff regulation, namely:

- a significant distinction in the rates of import duty amounts to the same goods;
- establishment of combined and specific rates of import duty in spite of the specificity of the supply;
- the large number of unnecessary exemptions from payment of customs duty;
- ignoring the line ministries and departments of the basic principles and approaches to the preparation of legislation [10-13].

It is necessary to seek opportunities for collaboration between the State Customs Service, the Ministry of Finance and the State Tax Administration, for this it is necessary to create a single database containing:

- 1) the existing data on the implementation of the state budget;
- 2) the obligations of taxpayers to the budget of the state;
- 3) the tax history of all economic agents, it optimizes the oversight of the payment of taxes and other duties, both within the state and when crossing the border.

Another potential area of work of the State Fiscal Service is the definition and use of the simplified procedure for the application of customs clearance procedures in respect of certain resident companies [8-10].

Having considered all the problems on duty, you can suggest some changes to the current legislation and to provide for:

- strengthening of public authorities control the granting of customs privileges in order to avoid unjustified tax exemption;

- standardization of levying duties;
- creation of a clear mechanism for the application of a simplified procedure of customs clearance procedures and the empowerment of the customs authorities;
- raising the status of the customs and tariff council the direction of formation of its composition of the Verkhovna Rada of Ukraine and the Cabinet of ministers of Ukraine on a pro rata basis and simultaneously banned the approval of regulatory legal acts on customs and tariff regulation without prior approval;
- granting the right of the cabinet of ministers of Ukraine to set and change the rate of import / export duties and to foster collaboration between the bodies involved in the administration of taxes and control the process,
- improving the system of interaction between the state fiscal service.

These measures are to ensure the best effect should be implemented using an integrated system approach, in accordance with the adoption of an appropriate regulatory and legal support [10].

### Conclusions

Accordingly, the tax system is not only for economic, but also due to the political development of the society. It represents the interests of different

social groups and political parties, and is the result of agreement reached by these forces in the decision of tax bills.

In the domestic economy plays an important role is indirect taxation. Most of the revenues of the state budget of Ukraine is providing indirect taxes. Indirect taxes are not only the main source of filling the state budget of Ukraine, but also an effective tool for influencing the social production. But today this situation is in Ukraine, that the tax system largely reduces the level of economic growth and investment activity in the country, operating system administration is not able to solve a problem of tax avoidance completely.

In order to eliminate these disadvantages first need to further improve the legislation in the field of indirect taxation. Second step is improving the administration process as VAT and excise duty, and duties. Third step that you need to eliminate all inefficient benefits associated with indirect taxes. Fourth step it is necessary to strengthen the control of public authorities for the provision of tax incentives and taxes in order to eliminate unwarranted tax exemption. Fifth step – need to improve the system of interaction between the State Fiscal Service of Ukraine and taxpayers.

### Abstract

In the study collected and systematized statistical information about the data of indirect taxes for 2013-2016 (III quarter), and studied its trend.

The object of study is the system of indirect taxation in Ukraine, and the subject is the efficiency of its functioning.

There are investigated the role of indirect taxes in formation of a profitable part of the state budget of Ukraine; the study revealed that indirect taxes provide most of the income. The dominant role in filling the state budget of Ukraine plays a goods and services tax, on the second place is the excise tax, in third place are the customs duties. Tax receipts tend to increase for 2013-2016 (III quarter). However, indirect taxes have several disadvantages, in spite of the growth of all indicators. These deficiencies remain unresolved to date.

First of all, this situation shows the distribution of the tax burden mainly on consumers, and less on the manufacturers. Secondly, it of the ineffectiveness of the current tax system, tax legislation and administration. Thirdly, it shows the decline in economic growth and investment activity in the country.

All these shortcomings have a negative impact on the tax system of Ukraine. There is a decrease in solvency of consumers, reducing consumption of market goods and services and, ultimately, the reduction of the paid amounts of indirect taxes, because the increase in the tax burden on the economy increases.

The improving of the legislation in the sphere of indirect taxation, improvement of administration process, rational change in tax rates, the elimination of inefficient benefits, increasing control of public authorities over the taxes payment in Ukraine will allow to stimulate economic development of the country, to create conditions for attracting investment, developing private business, help reduce tax burden, to obtain a stable income to the State budget, and the like.

*JEL Classification: H 22.*

### Список літератури:

1. Кирпа С.В. Роль ПДВ у боротьбі з тіньовою економікою / С.В. Кирпа // Національна бібліотека України імені В.І. Вернадського [Електронний ресурс]. – Режим доступу: <http://www.nbuv.gov.ua>.
2. Особливості непрямого оподаткування в Україні: становлення та перспективи розвитку. О.Т. Прокопчук, Ю.В. Улянич, В.П. Бечко [Електронний ресурс]. – Режим доступу: <http://lib.udau.edu.ua/>.

3. Особливості непрямого оподаткування в Україні [Електронний ресурс]. – Режим доступу: <http://naub.ua.edu.ua/2014/osoblyvosti-nepryamoho-opodatkuvannya-v-ukrajini-6/>.
4. Податкова система: Навчальний посібник / [Баранова В.Г., Дубовик О.Ю., Хомутенко В.П. та ін.]; за ред. В.Г. Баранової. – Одеса: ВМВ, 2014. – 344 с. [Електронний ресурс]. – Режим доступу: <http://dspace.oneu.edu.ua/jspui/>.
5. Адамець К.О. Непряме оподаткування в Україні / К.О. Адамець, О.І. Дем'янчук // Проблеми та перспективи розвитку національної економіки в умовах глобалізації: матеріали XIV Всеукраїнської науково-практичної онлайн-конференції молодих учених та студентів, 11 березня 2016 р., м. Острого / ред. кол.: Л.В. Козак, Т.І. Галецька та ін. – Острого: Видавництво Національного університету «Острозька академія», 2016. – С. 3-4.
6. Державна казначейська служба України [Електронний ресурс]. – Режим доступу: <http://www.treasury.gov.ua>.
7. Сідельникова Л.П. Роль ПДВ у забезпеченні фінансування державних видатків / Л.П. Сідельникова // Національна бібліотека України імені В.І. Вернадського [Електронний ресурс]. – Режим доступу: <http://www.nbuv.gov.ua>.
8. Проколюдна О.В. Необхідність реформування ПДВ в Україні / О.В. Проколюдна, Т.В. Макаренко // Вісник економіки транспорту і промисловості. – 2010. – № 29. – С. 277-279.
9. Олексій Молдован. Пільги – ахіллесова п'ята ПДВ? // Економічна правда [Електронний ресурс]. – Режим доступу: <http://www.epravda.com.ua>.
10. Литвин Я.А. Непряме оподаткування в Україні: сучасний стан та напрями вдосконалення [Електронний ресурс]. – Режим доступу: <http://global-national.in.ua/archive/11-2016/153.pdf>.
11. Чередниченко О.М. Непряме оподаткування у податковій системі України // Фінанси України – 2010. – № 11. – С. 98.
12. Звітність підприємств: [навч. посібн. для студентів вищих навч. закл.] / С.В. Філіппова, Є.І. Масленников, О.В. Побережець, С.О. Черкасова. – Одеса: Прес-кур'єр, 2015. – 188 с.
13. Побережець О.В. Інструменти системного підходу до управління результатами діяльності промислового підприємства: [Електронний ресурс] / О.В. Побережець // Економіка: реалії часу. – 2016. – № 1 (23). – С. 155-161. – Режим доступу: <http://economics.opu.ua/files/archive/2016/No1/155-161.pdf>.
14. Балан О.С. Прийняття інвестиційних рішень на підприємствах виробничої сфери: [моногр.] / О.С. Балан // Одеса: вид-во «ВМВ», 2014. – 420 с.

## References:

1. Kyrpa, S.V. Rol PDV u borotbi z tinovoyu ekonomikoyu [The role of VAT in the fight against the shadow economy]. Natsionalna biblioteka Ukrayiny imeni V.I. Vernadskoho – National Library of Ukraine V.I. Vernadsky. Retrieved from <http://vvv.nbuv.gov.ua> [in Ukrainian].
2. Prokopchuk, O.T., Ulianych, Y.V., and Bechko, V.P. Osoblyvosti nepryamoho opodatkuvannya v Ukrayini: stanovlennya ta perspektyvy rozvytku [Features of indirect taxation in Ukraine: the formation and development prospects]. Retrieved from [http://journal.udau.edu.ua/assets/files/84/eko/engl/36\\_00000000\\_000000\\_00000\\_0000.pdf](http://journal.udau.edu.ua/assets/files/84/eko/engl/36_00000000_000000_00000_0000.pdf) [in Ukrainian].
3. Osoblyvosti nepryamoho opodatkuvannya v Ukrayini [Features of indirect taxation in Ukraine]. Retrieved from <http://naub.ua.edu.ua/2014/osoblyvosti-nepryamoho-opodatkuvannya-v-ukrajini-6/>.
4. Baranova, V.H., Dubovyk, O.Y., and Khomutenko, V.P. et al. (2014). Podatkova systema [The tax system]. V.H. Baranova (Ed.). Odesa: VMV. Retrieved from <http://dspace.oneu.edu.ua/jspui/> [in Ukrainian].
5. Adamets, K.O., and Demyanchuk, O.I. (2016, March 11). Nepryame opodatkuvannya v Ukrayini [Indirect taxation in Ukraine]. Problemy ta perspektyvy rozvytku natsionalnoyi ekonomiky v umovakh hlobalizatsiyi: materialy KHIV Vseukrayinskoji naukovo-praktychnoyi onlayn-konferentsiyi molodykh uchenykh ta studentiv, 11 bereznya 2016 r. – Problems and prospects of the national economy in a globalized materials XIV All-Ukrainian scientific-practical online conference of young scientists and students. Ostroh: Vydavnytstvo Natsionalnoho universytetu "Ostrozka akademiya", 3-4 [in Ukrainian].
6. Derzhavna kaznacheyska sluzhba Ukrayiny [The State Treasury of Ukraine]. Retrieved from <http://vvv.treasury.gov.ua> [in Ukrainian].
7. Sidelnikova, L.P. Rol PDV u zabezpechenni finansuvannya derzhavnykh vydatkiv [The role of VAT in securing financing public expenditures]. Natsionalna biblioteka Ukrayiny imeni V.I. Vernadskoho – National Library of Ukraine V.I. Vernadsky. Retrieved from <http://vvv.nbuv.gov.ua> [in Ukrainian].
8. Prokolodna, O.V., and Makarenko, T.V. (2010). Neobkhdnist reformuvannya PDV v Ukrayini [Need of the reforms VAT in Ukraine]. Visnyk ekonomiky transportu i promyslovosti – Transport Economics and Industry, (29), 277-279 [in Ukrainian].

9. Moldovan, O. (2010). Pilhy – akhillesova pyata PDV? [Benefits – the Achilles heel of the VAT?] Ekonomichna Pravda – Economic truth. Retrieved from <http://www.epravda.com.ua/publications/2010/04/6/231877/> [in Ukrainian].
10. Litvin, Y.A. (2016). Nepryame opodatkovannya v Ukrayini: suchasnyy stan ta napryamy vdoskonalennya [Indirect taxation in Ukraine: Current State and areas of improvement]. Retrieved from <http://global-national.in.ua/archive/11-2016/153.pdf> [in Ukrainian].
11. Cherednychenko, O.M. (2010). Nepryame opodatkovannya u podatkoviy systemi Ukrayiny [Indirect taxation in tax system of Ukraine]. Finansy Ukrayiny – Finance Of Ukraine. Scientific-theoretical and information and practical journal, (11), 98 [in Ukrainian].
12. Filyppova, S.V., Maslennikov, Ye.I., Poberezhets O.V., and Cherkasova, S.O. (2015). Zvitnist pidpryyemstv [Enterprise Reporting]. Odesa: Pres-kuryer, 188 [in Ukrainian].
13. Poberezhets, O.V. (2016). Instrumenty systemnoho pidkhodu do upravlinnya rezultatamy diyalnosti promysloвого pidpryyemstva [Tools systematic approach to performance management activities of industrial enterprises]. Ekonomika: realiyi chasu – Economics: time realities, 1 (23), 155-161. Retrieved from <http://economics.opu.ua/files/archive/2016/No1/155-161.pdf> [in Ukrainian].
14. Balan, O.S. (2014). Prynyattya investytsiynikh rishen na pidpryyemstvakh vyrobnychoyi sfery [Investment decisions at the enterprises of industrial sphere]. Odesa: vyd-vo "VMV" [in Ukrainian].

Надано до редакційної колегії 19.09.2016

Ковтуненко Юрій Володимирович / Yuriy V. Kovtunenکو  
*dmirij-kovtunenکو@yandex.ru*

Суховєєва Анастасія Сергіївна / Anastasia S. Suhoveeva

Ревуцька Анна Олексіївна / Anna O. Revutskaya

**Посилання на статтю / Reference a Journal Article:**

*Analysis of indirect taxation in Ukraine: Modern state and directions of improvement [Електронний ресурс] / Yu. V. Kovtunenکو, A. S. Suhoveeva, A. O. Revutskaya // Економіка: реалії часу. Науковий журнал. – 2016. – № 5 (27). – С. 17-23. – Режим доступу до журн.: <http://economics.opu.ua/files/archive/2016/n5.html>*