

JEL Classification H71

## DEVELOPMENT OF LOCAL TAXATION IN UKRAINE

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**Annotation.** *It is established that the development of the system of local taxation in Ukraine continues, in particular: the mechanism of a single tax is changed by the inclusion of payers of a fixed agricultural tax in the group of its payers of the IV group, the quantitative parameters of the criteria for determining the possibility of staying on the simplified taxation, accounting and reporting system are changed, the lower limit for the payers for groups I and II is eliminated, the role of revenues from land payment and a single tax is raised.*

*The actual trends of local taxation in Ukraine are determined in the context of dynamic changes in the components of local taxes and fees. The changes in the legislative provision of local taxation are specified. Also the necessity of further modernization and development of the local taxation in Ukraine as the fiscal mechanism of state development on the ground is substantiated.*

*The obtained results of the research can be offered for further modernization of the local taxation system at the current stage of economic development of Ukraine. They are also will contribute to the development of a clear and transparent system of forming reasonable state tax policy.*

**Key words:** *taxation, local taxes and fees, local taxation, mandatory payments, Tax code.*

The aim of the article is to investigate the features of the system of local taxation in Ukraine on the basis of the analysis and evaluation of dynamic changes in local taxes and fees.

General scientific and special methods and methodical approaches are used in the process of research, in particular: the dialectical method for the knowledge of economic phenomena and methodical techniques — induction and deduction, analogy and comparison — when performing analytical procedures; monographic method — when reviewing literary sources, designing the results of research and conclusions; abstract and logical method and method of system approach — when determining the purpose, object, subject, and objectives of the study.

It is established that the development of the system of local taxation in Ukraine continues, in particular: the mechanism of a single tax is changed by the inclusion of payers of a fixed agricultural tax in the group of its payers of the IV group, the quan-

titative parameters of the criteria for determining the possibility of staying on the simplified taxation, accounting and reporting system are changed, the lower limit for the payers for groups I and II is eliminated, the role of revenues from land payment and a single tax is raised.

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The obtained results of the research can be offered for further modernization of the local taxation system at the current stage of economic development of Ukraine.

They are also will contribute to the development of a clear and transparent system of forming reasonable state tax policy.

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