

TAX CONTROL UNDER THE CONDITIONS OF MARITAL STATE (DYNAMICS OF STATE FINANCIAL SECURITY)

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Abstract. *The chosen topic of this scientific article involves highlighting the essence of tax control in Ukraine, analyzing the theoretical and methodological aspects of its development. In order to evaluate the effective activity of tax control, which is an effective tool in the formation of the revenue part of the state budget, the analysis of the volume and dynamics of tax revenues to the state budget of Ukraine was studied and the dynamics of the results of the control and audit work of the State Tax Service of Ukraine were analyzed. The main problems of tax control in Ukraine are outlined. Ways of improvement are proposed taking into account the requirements of today.*

Keywords: *tax control, taxes, budget, tax revenue, taxation system, tax audit, communication tax platform, State Tax Service of Ukraine, moratorium, E-cabinet, Single window for submission of electronic reporting.*

In the current difficult economic situation in Ukraine, namely the full-scale military aggression of the Russian Federation, has led to significant economic and financial losses. As a result of the war, Ukraine faced many problems: destruction of infrastructure, shelling, occupation, shutdown of enterprises, migration, logistical failures, humanitarian crises, closure of businesses, and many of these problems affect both the entire country and its individual territories. All this negatively affects the sustainable development of the country's regions. In such unstable market

conditions, the control bodies of our state faced a serious problem - strengthening control over the correctness, periodicity and full payment of taxes and other mandatory payments. At this stage of the development of Ukraine's domestic financial policy, considerable attention was paid to the issue of the effectiveness of tax control. This is explained by the fact that the tax revenue they provide is the only one of the main income items of the Ukrainian budget and seriously affects not only the economy of our country, but also the general security of the country. In this

regard, the implementation of an effective state tax policy, namely the creation of effective mechanisms for tax control of subjects of tax relations (enterprises and citizens (individuals)), will contribute to the systematic replenishment of cash funds of the state budget system.

Despite the negative consequences of military actions for the economy of Ukraine, extremely difficult conditions for people's work and life, the impossibility of doing business in some regions, the loss of jobs, the majority of taxpayers who continued to carry out economic activities showed themselves to be patriots of Ukraine and directed their efforts to pay

taxes to fill budget to support the economy and the Armed Forces.

Therefore, tax control is an important area of state financial control. The improvement of tax control methods should correspond to the strategic tasks of the development of tax policy and the country's economy as a whole. In the end, the key priority of tax control should be the creation of relations with taxpayers, built on mutual trust and cooperation. The final goal is the transition to voluntary compliance by taxpayers with their tax obligations without the use of coercion and control methods by the controlling authorities.

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