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The Evolution of Poland's Tax System as a Model for Ukraine's Tax Policy in the Context of Its Integration with the European Union

Summary. The article defines conceptual principles for reforming Ukrainian tax policies toward better support for socio-economic growth during the country's integration with the European Union. Based on a comparative analysis of the experience of Poland and Ukraine in building European-type tax systems and shaping effective tax-based regulatory mechanisms for socio-economic processes, the author delineates the strategic aims and tactical measures of transformations in the field of taxation, describing these in the context of European integration.

Keywords: tax, tax system, economic integration

In the world economy, the last decades of the 20th century and the beginning of the 21st century were marked by overarching processes of international economic integration. These processes have played a key role in determining priorities at the current stage of economic internationalization by shaping global competition and influencing the interests of countries, regions, and the world at large. The development of any country depends on a favorable economic environment and on effective collaboration among economic structures and international or national institutions making up the contemporary global economic system. Therefore it is necessary for every country to focus on its gradual integration into the world economy, including the possibility of participation in regional associations.

In Western Europe, integration processes are built into the development strategies of most European countries as well as of those countries that seek to join the European Union (EU), which helps harmonize the regulation of socio-economic processes. Being an effective instrument of state regulation, tax policy is especially important, as it is only through its successful implementation that it is possible to ensure the creation of a common market for goods, services, capital, technology and labor. Considering the fact that Ukraine has adopted integration with the EU as its strategic objective, and in order to develop adequate tax policies aligned with the Ukrainian economy's current requirements, it is necessary to observe the general trends in the design of tax systems across EU member states, and to explore the links between certain aspects of a country's economic development and the characteristics of its tax policy.

It is vital to study EU member states' experience with tax systems because they are based on common goals, the same principles of tax system design and a similar theoretical background, and because the professional standard of tax practices is high throughout the European Union. The experience of EU member countries in the field of taxation is highly relevant and time-proven.

We believe that research on these issues should set off from analyzing the Polish experience in tax policy design and implementation. Over the past 15 years, which were a period of systemic transformation tied to economic and political reforms, Poland enjoyed the EU strategic partner status. As of May 1, 2004, Poland is a fully-fledged member of the EU. For Ukraine, Poland is thus a role-model. Given the two countries' geographic neighborhood and the special character of their relations, we can be certain that both countries will be pursuing policies conducive to the development of mutual cooperation, including Ukraine's aspirations to European Union membership. It should be remembered that Poland was one of the first countries in the world that established diplomatic relations with Ukraine and recognized its independence.

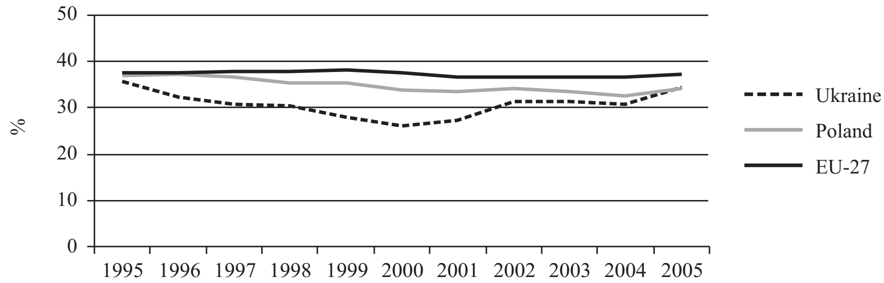
Consequently, the Polish experience in tax system formation and its comparison with that of Ukraine will underpin the definition of theoretical principles and concepts on which to build an efficient tax policy for Ukraine during its integration with the EU.

In spite of the ongoing integration processes in Europe, the tax systems found in Poland and Ukraine still exhibit a number of unique national features.

In international practice, a tax system and the level of taxation in a country can be described by a tax burden index. The index is the ratio between the total amount of taxes paid in a country (including obligatory social insurance contributions) and this country's GDP. Fig. 1 presents the trajectory of the tax burden index in Poland, Ukraine and the EU over the period 1995 through 2005.

In 2005, taxes represented 34.2% of Poland's GDP– 3.2% below the EU-27 average (37.4%). Compared to 1995, the tax burden in Poland did not change, although in 1996 the index began decreasing. The situation was somewhat different in Ukraine, where the tax burden fluctuated considerably over the period. Between 1995 and 2000, annual declines in the taxation level were observed (in 2000, the burden diminished by 9.7% to stand at 26.1%). Beginning from 2000, however, the ratio between Ukraine's taxes and GDP was rising steadily to approach the EU average and exceed Poland's index by 0.3% in 2005.

Figure 1. Dynamics of tax burden in Ukraine, Poland and in 27 member-states of the EU in 1995-2005 as a percentage of GDP

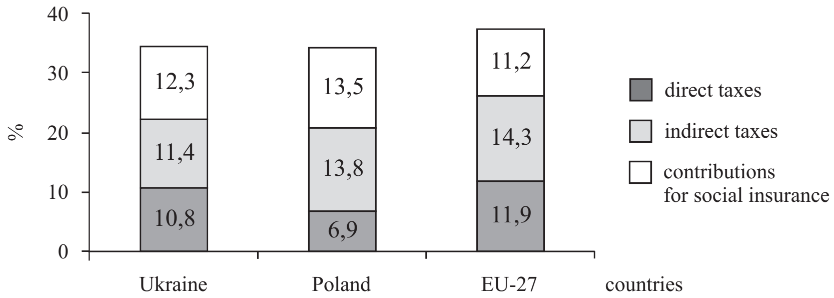


Source: Commission Services, Ukrainian State Committee of Statistics.

As a result, at the end of the period the taxation levels in Poland and Ukraine were almost identical, both remaining below the EU average. This can be explained by the geographical principle which implies that peripheral countries tend to have lower taxes: Great Britain and Ireland, Portugal and Spain, Cyprus and Malta, the Baltic States and Poland, Slovakia and the new EU member states – Romania and Bulgaria – all have relatively low taxation levels, while in the countries of continental Europe (France, Luxemburg, Germany, Austria, Czech Republic, Hungary and Slovenia) taxes are, as a rule, higher relative to the GDP.

An important feature of tax systems in developed countries is their structure. We will begin our investigation by analyzing the correlations between direct taxes, indirect taxes and social insurance contributions. The structure of tax revenues in relation to GDP is shown in Fig. 2.

Figure 2. Structure of the tax burden in Ukraine, Poland and in EU-27 in 2005 as a percentage of GDP



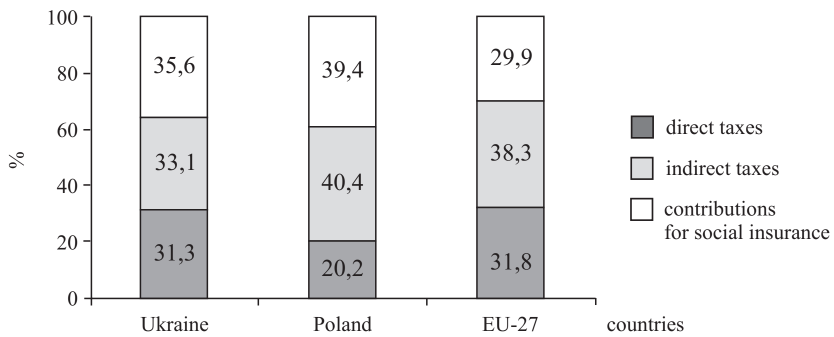
Source: Commission Services, Ukrainian State Committee of Statistics.

In Poland, indirect taxes play a more important role than direct taxes, increasing the country's tax revenues almost twofold (13.8% of GDP compared to 6.9%). Revenues from indirect taxes approximately correspond to the EU-27 average, while the level of direct taxes is significantly lower. Tax revenues from indirect taxes represent about 6.9% of GDP, which corresponds to a half of the EU-27 average only (11.9% of GDP). The main reason for the low level of direct taxes in Poland is the shifting of burden from direct taxes to social insurance contributions which took place in 1999 in connection with a social insurance system reform. Social insurance contributions provide a similar proportion of state budget revenues as indirect taxes, equaling 13.5% of GDP – markedly above the EU-27 average (11.2%).

Looking at the structure of the tax burden in Ukraine, one should note the following: in Ukraine, revenues from direct taxes account for 10.8% of GDP, which is 3.9 more than in Poland, and 1.1% more than in EU-27. The level of indirect taxes is in Ukraine at 11.4% of GDP – lower than in Poland and in the EU. Social insurance contributions total 12.3% of GDP, which is lower than in Poland, and more than in EU-27.

Taxation levels across different groups of taxes in respective countries are shown in Fig. 3.

Figure 3. The structure of the general level of taxation in Ukraine, Poland and in EU-27 in 2005

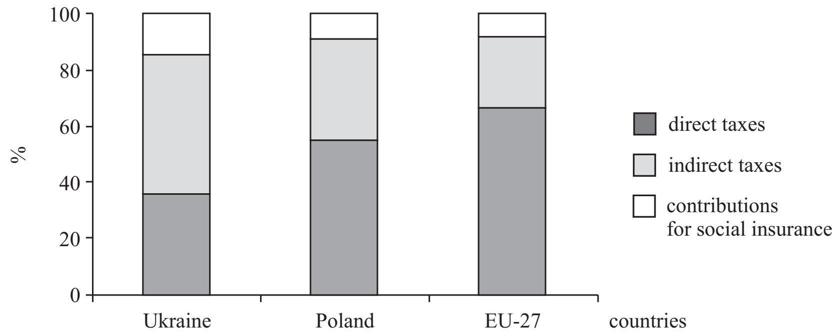


Source: Commission Services, Ukrainian State Committee of Statistics.

Fig. 3 illustrates the fact that in Poland most revenues are derived from indirect taxes and social insurance contributions; direct taxation of individuals and corporations accounts for only 20.2% of all taxes collected. In Ukraine, budget revenues have the following structure: social insurance contributions provide 35.6%, indirect taxes – 33.1%, and direct taxes – 31.3%.

Direct taxes include personal income taxes, corporate taxes and other direct taxes. The structure of direct taxes and their main types in Ukraine, Poland and the EU at large is shown in Fig. 4.

Figure 4. Structure of direct taxes in Ukraine, Poland and EU-27 in 2005



Source: Commission Services, Ukrainian State Committee of Statistics.

In Poland, personal income taxes account for 55% of all direct taxes, which is close to the EU level, while in Ukraine revenues from income taxation of individuals represent only 36.1% of direct taxes. The tax reform in Poland, which began in 1995, was aimed at eliminating tax loopholes and excessive privileges, as well as simplification of tax collection procedures. Since 1995, income tax rates have been reduced three times.

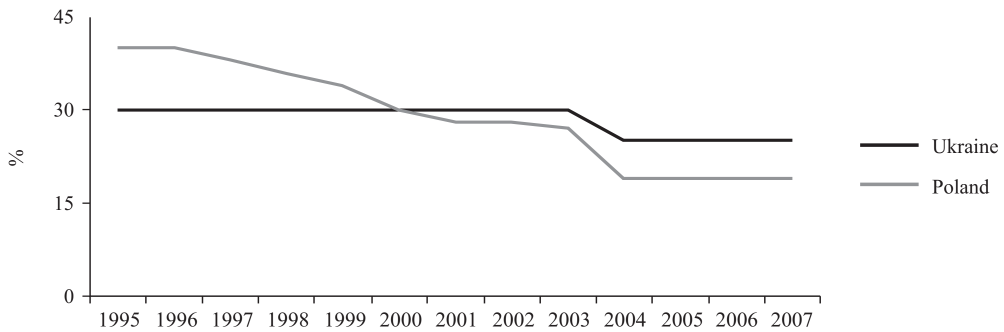
In 2007, three tax rates were used in Poland: 19%, 30% and 40%. The lowest income tax rate applied to most taxpayers; the income margin was set at 43,405 zloty (around 11,400 euro). A physical person's earnings in excess of 85,528 zloty (around 22,500 euro) were taxed at the highest rate of 40%. The 19% income tax rate was also applied to dividends and interest payments. A 10% tax was levied on the sales of real estate if the property was not resold within a five-year grace period since its acquisition.

Polish legislation offers taxpayers a rich variety of tax credits and exemptions. For example, most taxpayers are entitled to a standard deduction of 572.54 zloty (approximately 150 euro). In addition, there are a number of expenditures that can reduce their gross earnings (social insurance contributions, funds donated to charitable and religious organizations, expenses incurred for Internet access, etc.). Obligatory health insurance payments, on the other hand, are deductible from the tax due. Besides, all employees may deduct 1302 zloty (approximately 340 euro) annually from their taxable income if it is received from one employer, or 1,953.23 zloty (approximately 5,151 euro) if their earnings are received from multiple employers. A further 1,627.56 zloty (approximately 430 euro) may be deducted by taxpayers who live outside the area where their employer is based.

While for an overwhelming majority of EU member-states including Poland the taxation of individuals is of paramount fiscal importance, Ukraine's present socio-economic condition does not allow the taxation of citizens' income to become an important source of tax revenues (see Fig. 4). The economic slump and the following period of socio-economic transformation have brought Ukrainians' declared income down to a very modest level, with their salaries remaining its principal source. A personal income tax reform was carried out in 2004. Its goal was to do away with the progressive taxation of citizens' earnings. Thus, since 2004, Ukraine has had a single 15% rate of individual income tax. There are very few income tax exemptions, e.g. allowances for families' spending on education, health improvement, etc. At the same time, changes in personal income taxation in Ukraine included some progressive innovations. For example, a very low non-taxable minimum income was replaced by a social tax credit – a prototype of what has become a standard in EU countries. The tax base was increased due to taxation of interest on citizens' savings, proceeds from real estate transactions, and extra monetary benefits received by taxpayers from their employers, etc. However, a number of provisions contained in the Ukrainian Law "On the income tax of physical persons" need a subsequent detailed revision.

We believe that Ukraine should have retained some elements of progressive taxation of physical persons, which is characteristic of tax systems found in most EU countries. With the gradual increase of public welfare, a diversified approach to the taxation of different social groups will be increasingly important and should become a stimulating factor in the future.

Figure 5. Dynamics of rates of profit taxes from legal persons



Source: Commission Services, Ukrainian State Committee of Statistics.

Since 1995, Poland has introduced a number of reforms in the area of corporate taxation. Over the last several years, the amount of profit taxes from legal persons equaled the level of income taxes from individuals. In particular, tax rates were gradually reduced to the level of 19% (Fig. 5). Some amendments were made in the tax law to adjust it to the EU regulations concerning direct taxes, for example, the EC Parent-Subsidiary Directive, the EC Merger Directive, and the Interest and Royalties Directive.

The Polish system of taxation of corporate income is a classical tax system: corporate earnings are taxed at the company level. At the moment of this writing, the rate of corporate income tax is 19% (see Fig. 5). Income tax on dividends and other revenues from participation in the profits of legal persons domiciled in Poland is also at 19%.

In an effort to ease the burden of corporate income taxation, 14 special economic zones (SEZ) were established in Poland and are supposed to operate until 2017. Since the adoption of the Law on state aid in 2001, new rules regarding tax incentives have been in force. Under the new Law, enterprises can choose among two forms of support: assistance in undertaking new investments and assistance in creating new jobs.

In Ukraine, taxation of corporate profits must be handled with special care, as it provides 49.2% of all tax revenues. Before 2004, the corporate income tax rate was at 30%. It was clearly unsuited to the difficult conditions of financial and economic activity faced by business enterprises. As a result, it was reduced to 25%. This step can be seen as one of the few positive developments in the transformation of Ukraine's tax system, especially if we consider the growth of tax revenues from 13.1 billion hryvnia in 2003 to 16 billion hryvnia (by 22.14%) in 2004. However, it should be pointed out that without certain adjustments to tax policy, achieving a high rate of economic growth is hardly possible.

Granting income tax privileges is a policy which effectively stimulates the growth of those branches of the economy which define Ukraine's position in the world trade as a raw material-producing country, while the numerous economic zones have become hotbeds of economic abuses. It demonstrates the necessity to re-orient the distribution of tax privileges from making inefficient decisions to a policy of promoting investments and hi-tech production, coupled with the introduction of techniques ensuring effective use of privileged tax instruments.

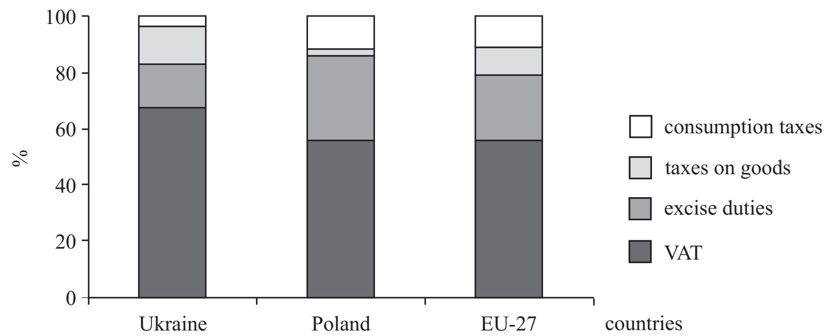
The system of local taxes and local tax collection in Ukraine requires urgent changes. Its structural improvement is associated with the abolition of compulsory payments and the gradual introduction of European standards. At this point, local taxes cannot yet be perceived as a financial basis for local authorities to implement their independent economic policy. In the current socio-economic conditions in Ukraine, it is necessary to concentrate essential powers in the hands of a strong central government. In some time, with subsequent democratization of the economic organization of society, the role of local taxes and tax collection will have to be modified to provide financial independence to local governments.

At the same time, Ukraine and Poland maintain relations with other countries which follow taxation standards developed by the Organization for Economic Cooperation and Development (OECD). This makes it possible to adapt Ukrainian legislation in the area of international taxation to the legislation of other countries. In order to avoid double taxation, Ukraine has signed 60 international treaties with practically all states of the Commonwealth of Independent States (CIS), Europe, many countries of Asia, North and South America and a number of African countries. In compliance with OECD requirements, these agreements abide by the rule that business profits should be only taxed in the country in which a company's central office is located.

A special place in the tax system of Poland is held by the taxation of real estate (the introduction of this type of taxation is being actively discussed in Ukraine), which consists of three components: immovable property tax, agricultural tax, and forest tax (for the use of forest resources). The immovable property tax is imposed on both physical and legal persons. It must not exceed the rate of 0.51 zloty per 1 square meter for residential buildings and 17.31 zloty per 1 square meter in the case of commercial and industrial property.

Ukraine has no tradition of paying property taxes. Arguably, they will never play an important fiscal role, then (at least not in the near future). Moreover, any attempt to introduce property tax would encounter the problem of an insufficient tax base: the low levels of income in a majority of the population are not conducive to the emergence of a new class of property owners. It would also have a negative impact on the economic performance of most Ukrainian enterprises because of the additional tax burden threatening to even lead to bankruptcies. Therefore, if Ukraine is ever going to embrace property taxes, their introduction should be based on a carefully designed strategy, a preferential policy, and effective administrative procedures.

Figure 6. The structure of indirect taxes in Ukraine, Poland and EU-27 in 2005



Source: Commission Services, Ukrainian State Committee of Statistics.

Indirect taxes include value-added tax (VAT), excise duties, taxes on goods, and consumption taxes. The structure of indirect taxes and their main types in Ukraine, Poland and in the EU are shown in Fig. 6.

The Polish system of indirect taxes (VAT and excise duties) is well adapted to the requirements of European legislation in terms of both types of tax and tax rates. For example, Polish legislation specifies such VAT rates for different groups of goods and services that provide certain incentives for their production and consumption: the standard rate – 22%, the reduced rate – 7%, the super reduced rate – 3%, and the zero rate 0%. The standard rate applies to most goods and services. The zero rate is applied to export goods and services. If goods are delivered inside the EU, the tax rate is also 0%. The sales of diary products, honey, horti culture products, fishing and forestry products, pharmaceuticals, and construction materials and services are taxed at the 7% rate. Health-care, educational and social services are exempt from VAT.

The Polish system of excise duties is particularly interesting. The excise tax is levied on the production, sales, export and import of excisable goods, as well as on intra-EU delivery of such goods. Excise covers oil products and synthetic fuel, electrical engineering equipment of general use, hunting weapons, alcohol and tobacco products, wine and beer, perfumes, electronic gambling machines, sail yachts and motor boats, passenger cars, furs, salt, and polyethylene packing.

Although Poland's achievements in designing modern legislation on indirect taxes are unquestionable, the EU demands that Poland increase VAT rates on certain products for children, building materials and basic services, and raise or introduce excise duty on fuels, cigarettes and other tobacco products. However, these increases will not be put in place automatically but they will involve negotiations and transitional periods. These include:

- the right to maintain, until the end of 2007, the reduced VAT rate (7%) on housing constriction and repair work (construction materials not included);
- the ability to preserve, until the end of 2007, the zero VAT rate on books and specialist periodicals,
- the preservation, until the end of 2007, of the low rate of VAT (7%) on foods and groceries,
- a four-year transitional period for the use of the super low VAT rate (3%) on some agricultural products and agrarian services,
- a transitional period till 2008 for achieving the EU level of excise on cigarettes,
- a one-year technical transition period on the use of the zero rate of excise duty on ecological components and on the use of a reduced rate on ecological fuel.

Moreover, the European Union has prolonged the transitional periods for Poland for the introduction of minimum excise rates on fuel because of the introduction of a fuel tax in the EU. The transitional periods have the following duration: on diesel fuel – till 2012, on petrol containing no lead – till 2009, on black oil used for the heating of public buildings – till 2008, on coal and coke – till 2012, on different types of aviation fuel and fuel for sea vessels – till the end of

2006. Further, Poland is not required to introduce excise taxes on natural gas till 2014, unless the share of gas in the national consumption of energy exceeds 25%.

As far as the regulatory function of VAT is performed much worse by Ukraine's tax system than by its Polish counterpart. In Ukraine, only two rates (20% and 0%) are used, which deprives this tax of regulatory influence. The 20% VAT rate is a general rate applied to transactions involving the delivery of goods and services. The introduction of a zero rate 0% ensures the creation of favorable conditions for some types of goods and services. On the one hand, the advantage of having a single VAT rate is that it simplifies the mechanism of tax collection and that its impact on market pricing is neutral. On the other hand, it has an adverse effect on the ability to address social ills, since first-need goods are taxed at a universal rate, which effectively raises the tax burden for less affluent groups of the population.

The issue of VAT budgetary compensation is exacerbating at an appalling pace. It seems necessary to seek its solution through increased control over the country's exports, the introduction of temporary VAT accounts, and diverse forms of taxation, as well as by carefully studying the many available recommendations on a reduction of tax rates linked to their social impact and consequences for the government budget. There is a need to review privileged VAT taxation, first of all in the so called priority development territories. Growing fiscal efficiency of VAT, as well as of other taxes and payments, will contribute to the implementation of effective mechanisms to enforce the fulfillment of financial responsibilities by taxpayers.

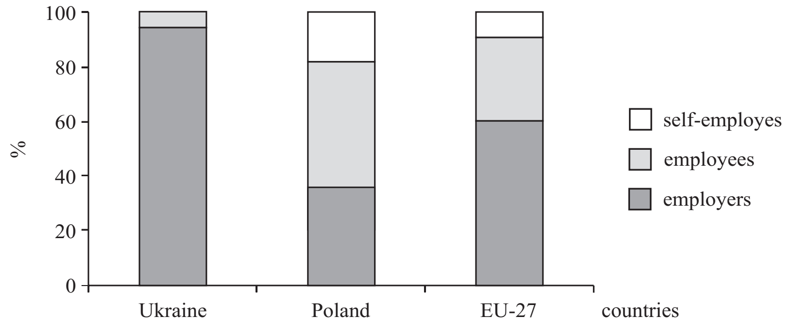
In contrast to the countries of the European Union, including Poland, where specific excises play an important role as a source of budget revenues, receipts from excise duties in Ukraine have always been 2.5-4 times lower than from VAT. Judging by the level of excise collections, which are the most effective regulatory taxes, the average rates in Ukraine are lower than in the EU. That is indicative of a flawed tax system: in Ukraine, a high tax pressure does not restrict the production and consumption of unhealthy goods and services. Therefore, the possibility of using excise taxation as an instrument of GDP redistribution is still very limited. To this day, most revenues from excise duties come from alcohol and tobacco products.

There are practically no consumers of goods for the elite. It should be added that the high costs of importing oil products are partly responsible for the minimal excise rates. This indicates once again that Ukraine has to achieve new levels of economic development and public welfare as a basis for the expansion of excise taxation and as a precondition for joining the European Union. Nevertheless, there exists some potential for increasing budget revenues through higher rates of excise duties on unhealthy and harmful alcohol and tobacco products, which are, after all, non-essential goods.

The customs and tariff policy in Ukraine should be evolving in two directions: the economically expedient use of import duties focused on protecting national producers, and the deployment of relevant measures aimed at restricting raw materials exports. There is an urgent need to introduce more efficient customs controls. The incorporation of such measures within the doctrine of Ukraine's socio-economic development would be instrumental in strengthening the position of national producers with a considerable share of added value in the cost of manufactured products, thus helping the country garner the benefits of its WTO membership. In some time, the mechanism would have to be replaced by foreign trade liberalization.

The structure of social insurance contributions in different groups of taxpayers in Ukraine, Poland and the EU is shown in Fig. 7.

Figure 7. The structure of contributions for social insurance and its main types in Ukraine, Poland and the EU in 2005



Source: Commission Services, Ukrainian State Committee of Statistics.

It is commonly known that high rates of contributions channeled into special government funds are not capable of galvanizing the financial and economic activity of enterprises. A sizeable share of contributions allotted to wages funds is included in the cost of production. This often forces enterprises to function on the verge of unprofitability, which inevitably has a negative impact on the expansion of their economic potential and investments. Therefore, it is necessary to study the experience of European countries, including Poland, in the area of taxation.

The system of social insurance contributions in Poland is quite versatile. Employers are obliged to withhold the following insurance premiums on their own behalf and on behalf of their employees: retirement insurance (19.52% paid in equal parts by the employer and the employee, that is 9.76% each), disability insurance (13% paid in equal parts by the employer and the employee, that is 6.5% each), sickness and maternity insurance (2.45% paid by the employee), and accident insurance (paid by the employer, the rate varies from 0.97 to 3.86%

depending on the industry and the number of staff employed by a specific business). Moreover, there is a compulsory health insurance contribution paid by all employees (9%). All this means that tax policy is guided by the overriding principle of supporting economic growth by balancing the interests of all market participants.

In Ukraine the system of obligatory social insurance is characterized by higher rates of contributions. For example, the general pension insurance rates are 33.2% for employers and 0.5-2% for employees, temporary disability insurance rates – 1.5% and 0.5-1% respectively, unemployment insurance rates – 1.3% and 0.5% respectively; accident insurance is paid by the employer only and the rate depends on the industry and the number of employees. Consequently, the distribution of the tax burden between the employer and the employee is in Ukraine approximately 11 to 1, while in Poland this ratio is roughly 1 to 2.

Important as it is to assist the development of social insurance, in Ukraine there has been no alternative so far to the gradual reduction of contributions to the special state funds. In the context of Ukraine's European integration, it might be advisable to move slowly toward having employees pay these premiums themselves through the introduction of a common social tax.

A distinctive feature of European tax systems is the use of special environmental taxes which provide an effective protection for the natural environment, and restrictive charges levied on the use of natural resources such as water and energy carriers (gas, electric power, coal, and diesel oil). The taxes are paid by both enterprises and individuals. Lower rates are charged: 1) for big volumes of consumption; 2) if alternative energy sources (wind, solar and bio-energies) are also used; 3) for reducing the consumption of energy (energy-saving technologies). In addition, taxpayers who are involved in the processing of waste products will get some of their tax back.

A major objective of tax policy in Poland is to stimulate the growth of small and medium-sized enterprises (SME), because the expansion of the SME sector is believed to have a positive effect on mitigating the unemployment problem. A number of favorable taxation schemes are available to small businesses and form an integral part of the modern taxation system in Poland. A simplified taxation and accounting scheme for small businesses has also been introduced in Ukraine. However, its operation is at the moment associated with massive abuses and fiscal losses rather than with a positive solution to macroeconomic goals.

It is evident that reforming the concessional taxation treatment of small businesses involves the creation of favorable conditions not for tax dodgers, but for efficient financial and economic activity. There are some interesting proposals regarding the collection of taxes in the form of diversified payments for a special patent – an analogue of the standard taxation method used worldwide for the so called "micro-businesses" – alongside the diversification of the single tax rate with a gradual shift towards taxation of the difference between the profits and the cost of factors used in production.

The Ukrainian tax system lags behind its Polish counterpart vis-à-vis tax collection and the regulation of tax and customs relations. The organization of tax collection in Ukraine is unconsolidated, with much overlap between the functions of different agencies. The system is notorious for its uncontrollability and systematic abuses as well as for enormous expenses on tax reporting. Taxpayers are virtually independent of tax collectors. The latter do not provide services (whether informative, legal, consulting or organizational) required by the former. They are not liable for negligence and non-performance of their duties or for financial and moral damage caused to taxpayers.

The tax systems of Ukraine and Poland also differ in tax collection procedures. For example, in Poland there is a single methodology for accounting and tax reporting on the activity of enterprises and for assessing their financial performance. In Ukraine, there is a vague interpretation of gross expenses and gross profits which leads to lots of distortions and misrepresentations in tax reports and to concealing taxable income.

All areas of tax policy reforms must be consolidated at the legislative level. While Poland's social, political and socio-economic conditions make it possible to effectively regulate taxation via tax law, Ukraine still needs to codify clearly defined norms governing the payment of taxes and the mechanisms for implementing tax policy in general. The latter can be accomplished through the adoption of a common legislative act in the form of a tax code, which should contribute to harmonizing the relations between the state and the taxpayer.

Ukraine has created a tax system which, albeit structurally similar to that of Poland, has significant drawbacks and hampers the growth of businesses and consumer demand. The tax policy of Ukraine needs urgent systemic reforms in order to ease the tax burden, change the structure of tax revenues, improve the tax climate, optimize the fiscal and regulative functions of taxes, etc. It is also necessary to take into account the dynamic transformations taking place in the new European Union member states, which are Ukraine's main competitors in the world markets for goods and capitals. The considerable deformations existing in all spheres of socio-economic life in Ukraine make it imperative for the country to achieve a new level of macroeconomic development as a precondition for the EU accession and to enable Ukraine to reap the benefits of integration with the EU.

The comparative analysis of tax policies in Poland and Ukraine provides insights that make it clear that Ukraine needs to improve its tax policy in order to contribute to the country's social and economic growth. Tax harmonization entailed by the European integration strategy will definitely involve extensive scientific research and the discovery and introduction of new instruments for the regulation of the economy via relevant tax policies. The experiences of all EU member states relating to tax system reforms should be carefully studied for arguments in favor or against the applicability of certain policies to the social, political and economic conditions of Ukraine.

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Ewolucja polskiego systemu podatkowego jako model dla normalizowania polityki podatkowej Ukrainy z Unią Europejską

Streszczenie. W artykule zdefiniowano konceptualne ramy dla reformy ukraińskiej polityki podatkowej mającej na celu wsparcie rozwoju społeczno-gospodarczego kraju w warunkach jego integracji z Unią Europejską. Na podstawie porównawczej analizy doświadczeń Polski i Ukrainy w budowaniu systemu podatkowego europejskiego typu oraz kształtowaniu efektywnych mechanizmów regulacji procesów społeczno-gospodarczych za pomocą podatków opisano zmiany w dziedzinie opodatkowania w kontekście europejskiej integracji oraz pod kątem strategicznych celów i taktycznych środków.

Słowa kluczowe: podatek, system podatkowy, integracja gospodarcza