

LINK OF TIMES: CHAPTERS OF HISTORY

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HISTORICAL AND LEGAL ANALYSIS OF FORMATION OF LOCAL TAXATION IN UKRAINE

The current tax system today is the result of a long historical process of development and improvement of methods, forms and mechanisms of taxation. Part of the tax system of the state are local taxes and fees. Various forms of local taxation in the Ukrainian lands appeared much later state taxes and fees. Thus, the local tax has become part of the existing system and became its main features that were formed during the birth and formation of the state and the transition from subsistence to cash.

The power to of law formation of local taxation, which are set by law, affect the ability of local governments to regulate and manage public affairs under their own responsibility and in the interests of local people.

So, based on our analysis we can conclude that the main features of local taxes and fees, which distinguish them from state taxes and fees are the following features:

1) the right of local councils to set local taxes and fees (within the powers defined by the Tax Code of Ukraine);

2) mandatory local taxes and fees in the territory of local communities;

3) local taxes and charges payable to relevant local budgets and sklodayut the bulk of their income.

Local taxes and fees are part of local budgets, but they can not be separated from the general government finances. Introduction and procedure for collecting local taxes and fees are regulated by the state. Given the fact that some economic and social issues of the population appropriately addressed at the local level, the introduction of local taxes and fees is an effective mechanism for public financial policy.

Local taxes and fees, implementation of which is conditioned by political, economic and social conditions, can be considered as a tool of public administration and local financial resources as one of the guarantees of local government.