

Atamanchuk N. Principles of indirect taxation

The purpose of the article is to analyze the existing theoretical approaches to the definition of the system of principles of tax legislation, as well as to isolate and analyze the legal principles of indirect taxation.

In the article the system of principles of tax legislation is considered, as well as the legal principles of indirect taxation are analyzed and analyzed.

The advantages and features of modern indirect taxes in Ukraine are explored. The role of indirect taxes in the tax system is determined, as well as directions of adaptation of the domestic practice of indirect taxation to foreign experience are outlined. The problem aspects of indirect taxation are highlighted and the main directions of its improvement are offered.

The necessity of legislative consolidation of the concept of "principles of indirect taxation" with the corresponding introduction of amendments and additions to the Tax Code of Ukraine is emphasized, since today there is no definition of this category at the legislative level.

The principles provided for in Article 4 of the Tax Code of Ukraine are categorized arbitrarily by the general principles of indirect taxation and the special principles of indirect taxation. It is also proposed to supplement with new principles, namely, the principle of tax regulation of the economy and the principle of stimulating entrepreneurial activity and investment activity, with appropriate amendments to the articles. 4 of the Tax Code of Ukraine

It is concluded that with changes in tax legislation, there are changes in the approaches of both academics and lawmakers to the fundamental principles of tax legislation, which in turn should promote further reform of the tax law and eliminate the disadvantages of tax legislation.

Key words: principle of taxation, principle of the tax law, indirectly, tax code, tax code, tax code, Code of Ukraine.