

Atamanchuk N. Characteristics of legal regulations of excise tax in Ukraine

The article is devoted to the issue of legal regulation of excise tax in Ukraine and areas of adaptation of domestic legislation to the requirements of the European Union.

The definition of the concept of "excise tax" in Ukraine, its imperfection was analyzed and the author's definition of this tax is proposed.

It was underlined significant features of the excise tax, that revealed its essence: the state tax; indirect tax; comes from excisable goods (products); taxation of highly profitable goods (products); included in the sale price of excisable goods (products), while increasing their value.

The ways of improving the legal regulation of excise taxes are: reform of the current tax legislation in Ukraine and harmonization with the EU norms and rules; Improvement of tobacco products labeling system; improvement of the control system for the production, sale and circulation of excisable goods (products); establishment of international cooperation and information exchange in the field of excise taxation.

Key words: indirect taxation, excise tax, excisable goods, the Tax Code of Ukraine.