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THE STUDY OF THE THEORETICAL ASPECTS OF TAX MANAGEMENT AND DECISION-MAKING ABOUT THE NEED FOR ITS IMPROVEMENT

Burkova Ludmila Anatolievna,

*candidate of economic sciences, docent of department of accounting, taxation, public management and administration, State institution of higher education «Kryvyi Rih National University»
lusy4ka@mail.ru*

Abstract. *The issue of determining the nature of tax management as a multilevel system, needs to be clarified. It is necessary to theoretically substantiate and develop recommendations for improvement of the mechanism of tax management of the state, regions, enterprises and personnel.*

Key words: *taxes, tax management, levels of tax management, tax management.*

Now the question problems and prospects of tax management is the subject of attention and debate scientists. This trend is based on a symbiosis of management theory and practice of tax collection and a line of research emerged recently.

Not diminishing the importance of the conducted research believe that literature is devoted to research on tax management, are somewhat fragmented, as scientists mostly write about tax management from different perspectives, focusing on the specialty and not generalizing ideas and concepts developed by experts from other disciplines. As a result, there is no single definition of the essence of the concept of «tax management» as well as a complete understanding of this area obtained by integrating the different perspectives.

In addition, some scholars identified the concepts of tax administration and tax management, which is not correct and leads to confusion in their interpretation.

The essence of the category «tax administration» is defined by the Tax Code of Ukraine. In contrast to this category, the main provisions of the regulatory determination in Ukraine the notion «tax management», its types, functioning and so on is not available today, although this concept is actively used. This has led to the existence of many approaches to the study of the concept of «tax management».

We believe that the application of effective methods of tax management should clearly understand its nature, levels, types, features of functioning and the like.

Consequently, there is a need to clarify the nature of «tax management», under which the set of techniques and methods of purposeful control of tax flows at the state, regional, corporate and personal levels, in order to generate an appropriate level of the budget by means of taxation and the creation of favorable conditions for development of economy and social sphere.

Determined that there is no unity among scientists on the levels and tax management. Shares the view of the authors of the works which distinguish four levels of tax management, interrelated, namely management state tax, regional tax management, tax management corporate and personal tax management.

It was established that there was no comprehensive approach towards research essence of the concept «tax management». We believe that the development and implementation of this approach will comprehensively evaluate the effectiveness of tax management at different levels, to determine the risks of tax payments of enterprises and possible ways to minimize them and optimization.

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