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TAX CONTROL AS MEANS OF IMPROVING THE MANAGEMENT OF PUBLIC FINANCIAL RESOURCES

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Abstract. *In the article the theoretical aspects of the tax control are examined, its practical implementation in the context of the management of public financial resources is analyzed and perspective ways to improve the efficiency of tax control in Ukraine are outlined.*

Keywords: *state financial control, tax control, public financial resources, audit.*

Considering the crisis situation in Ukraine, the problem of filling the budgets of all levels is one of the most important. Thereby, the development of the system of control measures based on the methods of tax control is acquiring great importance. High efficiency of tax control is one of the key conditions of security and economic prosperity of a state, which determines the relevance of the study. Tax control is seen as a form of state financial control.

The main method of tax control is audit. In 2015, according to the audit results of the State Fiscal Service of Ukraine, the sum of USD 36.5 billion was assessed to the budget.

However, not additional accrual increased by the results of inspections and ascertaining of tax laws violations but identifying the cause and effect relations of the violations, development of specific

proposals and measures to improve tax legislation and the transition from enforce recovery of taxes and fees to voluntary fulfillment of state tax obligations by both legal and natural persons should be considered as a main task of the tax control.

Therefore, we consider it appropriate to emphasize the following approaches of the improvement of tax control in Ukraine: the reform of the public tax control; effective interaction between the subjects of tax control; development of the preventative tax control; ensuring pellucidity of the tax process; definition of targets and standards of the control.

Clarification of theoretical and methodological foundations and development of specific recommendations for improving the procedures of tax control will improve its effectiveness and efficiency.

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