

DOI 10.31558/2307-2318.2021.1.9

УДК 336.22

JEL: H 2

Sarakhman O.

PhD, Associate Professor
Accounting Technologies and Taxation,
University of Banking
ORCID: 0000-0002-3650-9891
sarahman88@ukr.net

Shurpenkova R.

PhD, Associate Professor
Accounting Technologies and Taxation,
University of Banking
ORCID: 0000-0002-8825-2389
ruslana.shurpenkova@gmail.com

Kalaitan T.

PhD, Associate Professor,
Department of history of Ukraine, economic theory and tourism,
Stepan Gzhytskyi National University of Veterinary Medicine and Biotechnologies Lviv
ORCID: 0000-0003-4774-4990
kalaitantv@gmail.com

TAXATION SYSTEM IN GERMANY: ADAPTATION OF EXPERIENCE IN UKRAINE

The hope that the world economy will be able to cope with the challenges of the coronavirus pandemic on its own, without radical measures, has finally disappeared. Temporary suspension of certain companies, indefinite suspension of food establishments, prostration in the hotel business and entertainment, the crisis of airlines due to the closure of borders. Unfortunately, this list can be extended for a long time, as well as to calculate the existing and forecast future economic losses from COVID 19 and the frequent introduction of quarantine regulations.

The aim of the work is to study and assess the directions of development of the tax system of Ukraine during the pandemic, to find ways and opportunities for its improvement in comparison with the tax system of Germany.

The scientific article substantiates the current priorities of the tax system development by introducing the experience of the German tax system, in particular: in the institutional environment; in the relationship between the subjects of the tax system, as well as in the relationship between the subjects of the tax system and the subjects of the external environment; in the activities of the subjects themselves; in ways to identify tax risks and tax fraud, which allows to identify potential measures to ensure the development of the tax system of Ukraine.

The methodological basis of scientific research are general scientific and empirical research methods: theoretical generalization, scientific abstraction, induction and deduction, classification

- in the process of studying the evolution of basic definitions: tax, tax system, tax policy, tax regulation, European integration; method of scientific abstraction - in order to generalize the conceptual apparatus of research; methods of system approach, analysis and synthesis - in the study of the structure of the tax system, the allocation of its principles and the development of the concept of development; method of comparison - to study the possibilities and justify the implementation of the German experience of harmonization of tax legislation in domestic practice.

It is proposed to introduce a progressive scale of income taxation, which would allow to obtain additional funds to stimulate the development of small business. After all, the tax system of Ukraine is dominated by the payment of indirect taxes, which are paid equally by any consumer, so it is important to more fairly set rates for value added tax (VAT).

Keywords: tax system of Germany, tax system of Ukraine, taxes, principles, classes, tax management, benefits, methods and forms of taxation, financial penalties,

Fig. – 1, Table. – 3, Lit. – 17

Problem definition. A convincing way to assess the national tax system is to compare it with the tax systems of other countries. At the same time, we consider avant-garde states to have a lot to learn. After all, comparison is one of the most effective sources of knowledge and self-critical self-knowledge, and envy in the best sense of the word is a strong stimulus for creativity and development.

The development of the taxation system suggests that taxes are not only a source of filling budgets, but also a tool for regulating socio-economic processes, including redistribution of income among members of society, stimulating certain activities and limiting the development of others.

Ukraine's tax policy, as the main direction of its financial activity, is a key factor in state formation. Regulation of the social sphere by means of tax policy is one of the most important areas of state regulation, especially in an unstable economy [16].

It is well known that the tax system is the main tool for regulating the conditions for the collection of mandatory taxes and fees, so it should be changed towards a lower tax burden. It is advisable to reform the tax system to improve the conditions for small business development. In our opinion, the German experience should be used for such reforms, taking into account the specifics of our state, which would accelerate the positive changes in our economy.

Borrowing the experience of developed countries in the formation of the tax system of Ukraine, without sufficient consideration of the specifics of the economy turns into economic depression of the manufacturing sector, rising prices, loss of revenue. The tax system must be fair, because nothing helps to get away from the official tax system more than the feeling of being treated unfairly. It should be noted that this situation often arises when tax laws are used to achieve purposes other than to ensure adequate budget revenues [9].

In order for the tax system to better ensure the principle of social justice and allow it to take care of its own financial situation, it is necessary to create mitigating conditions for small businesses. Research of the level of social responsibility of the state, stimulation of development of various economic sectors, influence on shadow processes are possible taking into account tax burden on economy.

In turn, with the help of taxes, which are effective tools for ensuring progress in the economy, a significant part of the value produced is distributed and redistributed. To achieve a high standard of living, high rates of economic growth in society there is a need to choose the right tax system and economic model of development of the country as a whole. Everyone knows that the tax system is an important element and tool for regulating socio-economic progress. That is why the issue of determining the optimal tax system of Ukraine is so important.

Despite the low actual tax rates, the level of tax burden in our country is significant. This is primarily due to low incomes, but also to non-compliance with the principle of social justice. In the German tax model, this problem is solved by a progressive tax scale and zero rates of value added tax (VAT) for basic necessities and food.

As the population in Ukraine receives a very different level of income, there is a need for higher tax rates for the wealthier sections of the population, because such a system works in most developed countries. It is important to choose the right differentiation of rates. The implementation of these measures should create conditions for the same direction of development of the economic and tax model in our country and increase their efficiency.

Revenues from direct taxes, such as income tax, can be increased by raising the reduced rate by 10% for gambling income and 18% for bookmaking income. Low tax rates only stimulate the spread of gambling, because this activity is not beneficial to society, the increase in the tax burden will have a double effect: increase budget revenues and reduce the popularity of this activity [8].

At actual interest rates, the level of taxation in Ukraine is not high compared to other countries. In Germany, for example, tax rates are much higher, but there is a differentiation between VAT and personal income tax rates, which allows a balance to be struck between which sections of the population have to pay more and which goods are taxed at a higher rate.

That is why we consider it expedient to establish a progressive scale of income taxation, which would allow to obtain additional funds to stimulate the development of small business. The tax system of Ukraine is dominated by the payment of indirect taxes, which are paid equally by any consumer, so it is important to set VAT rates more fairly [6].

Thus, the taxation process should promote the implementation of employment policy, influence the distribution of income in the direction of equity, as well as create a barrier to the use of shadow tax schemes.

The main source of budget revenues of the State Budget of Ukraine is an indirect tax - value added tax, which is almost 45% of the budget of all revenues. Revenues from taxes and fees on personal income and corporate income tax amounted to about 10% and 8% of all revenues, respectively, from the excise tax on excisable goods produced in Ukraine and the excise tax on excisable goods imported into the customs territory of Ukraine amounted to 8 % and 6% respectively.

Tax legislation in Ukraine is to some extent developed and reformed taking into account the norms of European tax legislation, as the tax system should promote economic development, competitiveness and employment. If tax rates are too high and do not allow to achieve the appropriate level of profitability, it does not contribute to economic development [5].

Review recent research publications. Features of tax development in the EU and tax harmonization, formation and implementation of tax policy in Ukraine, the possibility of adapting the European experience of reforming the tax system are at the center of research of domestic scientists: V. Baranova, O. Boyko, N. Vakhnovskaya, D. Vankovich, V. Vyshnevsky, O. Voronkova, V. Geets, O. Green, O. Drozdovska, O. Dubovyk, N. Demchyshak, O. Desyatnyuk, T. Yefimenko, Y. Ivanova, Y. Kondrat, V. Kmit, O. Kovaliuk, T. Koschuk, V. Kurinny, M. Krupka, M. Kulchytsky, I. Lunina, I. Lyuty, V. Melnyk, I. Moiseenko, S. Onyshko, O. Ozerchuk, Y. Pasichnyk, R. Paslavska, B. Pshyka, O. Romanenko, D. Serebryansky, L. Sidelnikova, A. Sokolovska, O. Tymchenko, L. Tkachyk, V. Khomutenko, N. Shvets, S. Yuri and others. At the same time, today the peculiarities of the formation of an effective tax system in the modern conditions of functioning of the national economy are insufficiently studied. Issues related to the modernization of the domestic tax system, its adaptation to the European economic space, taking

into account trends, features and consequences of the latest tax reforms in the EU, the possibility of applying modern tax mechanisms remain insufficiently studied.

Definition of objectives. The purpose of this article is to study and assess the directions of development of the tax system of Ukraine during the pandemic, to find ways and opportunities for its improvement in comparison with the tax system of Germany.

Outline of main researching. Effective transformation of the tax system dictates the need to: clarify the objectives of tax policy; deepening the conceptual support of tax reforms; selection of appropriate priorities; development of specific measures that should be a function of the chosen goal, and not vice versa, as is the case in modern practice; improving the mechanism of functioning of certain elements of the tax system.

Given the versatility of this methodological structure, the problem of interconnection, interaction, ratio, unity and contradictions of tax relations with the whole system of social relations comes to the fore. This area of theoretical research should occupy a prominent place in modern tax theory and serve as a basis for practical steps in this area.

To adapt our tax legislation to European norms, it is necessary, first of all, to minimize government spending on the maintenance of the tax system. Because the tax burden should not reduce the economic activity of the payer. In addition, taxation should not be an obstacle to the internal rational organization of production, nor to its external focus on the structure of consumer demand. Reducing the VAT rate, reducing the list of benefits for the payment of this tax will increase sales by lowering prices, improve the circulation of financial resources, which is one of the most important conditions for efficient and stable functioning of the tax system. Ukraine must conclude double taxation agreements with all EU member states.

Thus, the tax system will become more attractive for investors, if by expanding the tax base it is possible to reduce tax rates. We believe that it should be similar to the systems that exist in most other countries, as foreign investors would like to use the tax system they are familiar with. The introduction of such a system would also allow Ukrainian companies to compete more effectively in other countries.

In terms of economic development and financial potential, the Federal Republic of Germany (Germany) is a powerful country in the European Union. The main part of the German budget is occupied by tax revenues from citizens, non-residents and enterprises. In examining this issue, we have seen that Germany, like most federal states, has a complex fiscal policy and a system of administrative division and management.

Germany's tax system consists of about 45 different taxes and fees, which was influenced by the complex historical path of Germany, as well as the desire for high social standards.

Consider the features of the tax system of Germany. The structure of tax revenues, which is divided into: state (48% of deductions), federal (39% replenished by land taxes and some other payments), local (municipal - 13% of revenues). The German tax system, namely the Ministry of Finance, regulates the distribution of funds received between government entities, ensures a balanced mechanism for collecting payments and the correct redirection of flows between countries with different income levels. One of the features of the tax system of Germany is that in relation to certain taxes, the legislative initiative for their introduction (both under German and international law of the European Union). The budget affiliation of the received incomes, the organizational and administrative level of collection can coincide completely, coincide partially, and in some cases do not coincide at all.

Exclusive attention in Germany is paid to the implementation of regional policy. In Germany, there is an institute of tax consultants who are not listed as employees of the Ministry of Finance, but the latter issues them a license to provide paid advice to taxpayers. The profession of consultant is considered extremely necessary, as German tax law is quite complex [11].

The main functional and most widespread structural unit of the tax service of Germany - the tax inspection. The number of staff of the standard inspection is from 100 to 300 employees per 600 taxpayers (individuals). In Germany at the national and separately at the federal, regional and local levels there is an extensive system of about 40 taxes. Among the most fiscally important of them, providing 90% of tax revenues to the budgets of all levels, are only 15 taxes.

A fairly common practice in Germany is to divide the population by income level. That is, for each group the state determines the list of fiscal benefits, separate tax rates. In Germany, taxpayers are divided into tax classes of six categories for which different levels of tax collection are defined, as well as a list of defined social services and each class of taxpayer depends on earnings, health, number of children, marital status. For a better understanding of this issue, we give an example of division and tax classes for income tax in table 1. Note that about 40% of tax revenues fall on income taxes, and a significant portion of payments are taxes on property and the amount of transactions and consumption.

German taxes are a complex issue that affects all citizens and companies. The principles of fair taxation and uniformity of taxation apply to the taxation of individuals and companies. For this, taxation is based on performance. This means that taxpayers with a high level of earnings are taxed at a higher tax rate than those with lower incomes.

Income tax and sales tax have the highest income and are therefore crucial for financing government spending. Payments from transaction taxes (VAT or sales tax) account for about 25% of the total budget, as this type of tax covers all types of transactions. Excise taxes bring a slightly smaller share of budget revenues, they are taxed on the sale of food, beer, coffee, tobacco, fuel [12].

Table 1 -Tax classes in Germany

Class	Description
Class 1	For unmarried employees who are subject to unlimited income tax
Class 2	For single parents, help is included.
Class 3	For married couples whose salary is very different and who choose the procedure of separation. The partner who earns more profit usually chooses tax class 3
Class 4	For families who earn about the same amount.
Class 5	For a couple where the husband or wife has a lower income, the partner with a lower income chooses tax class 5.
Class 6	Used if the employee has several employment relationships

Modified by the authors based on the source [11]

The main tax for Germans is the income tax, which is the basis for withholding personal income in Germany and, most interestingly, is calculated at a progressive rate. The tax is withheld from salaries, royalties, dividends, income from private enterprise, income from rental services, income of self-employed persons. In Table 2., we show the basic taxes paid by the Germans [11].

An important fact is that foreigners who come to Germany for tourist purposes pay city tax for each day of stay in the village, the amount of payment is different for each administrative entity.

It should be noted that not only income tax is withheld from the earned amounts, a fairly large part of taxes is paid by the employer, less - by the employee:

health insurance contribution (14.6%) - paid by both the employee and the employer, covering the period of hospital stay of medical institutions, diagnostics, dentist services, medicines;

unemployment insurance premiums (3%) - subject to payment of these contributions, the German who lost his job will receive assistance during the search for a new job;

pension payments (18.7%) - the contribution that forms future pension payments;
 a certain cup is paid by the employer; care insurance (2.55%) - a joint and several contribution that allows the state to support people with disabilities, orphans, victims of violence [10].

Table 2 -Basic taxes paid by individuals in Germany

Income tax (Einkommensteuer)	From 14 to 45% The personal income tax rate is progressive and depends from the amount of annual income and assigned tax class. For grades 1-4 or if the income is below 8,652 euros, tax deductions are provided. The high tax deduction rate only applies to income above € 250,000
Solidarity tax (Solidaritätszuschlag)	5.5 % of the accrued amount of personal income tax This is a kind of payment for the reunification of the country, designed to equalize the skew in infrastructure development
Church tax (Kirchensteuer)	8-9% of the PIT (but not more 3.5% of the amount of income) The amount of this payment is set at the level of each federal state. The right to waive the church tax is enshrined in law, but to cancel it is necessary to submit an application to the passport office
Pet tax (Hundesteuer)	The fixed amount averages 150-300 Euros. A special scale is used to assess the size of the dog and the degree of its potential danger. The higher the rate, the more expensive it will cost its owner

Modified by the authors based on the source [11]

It is important to note that the taxation of legal entities plays an important role in the formation of the state budget of Germany. The main types of taxes for legal entities are shown in Table 3.

Table 3 -Basic taxes for legal entities

Corporate tax (Körperschaftsteuer)	15% plus solidarity tax (5.5% of the calculated amount). The tax period for the administration of this type of fee is a calendar year. This tax does not apply to the profits of private entrepreneurs, as well as partner companies (commercial associations). The first pays personal income tax, the second takes into account income and calculates income tax for each of the partners separately
VAT (turnover tax including deductions) (Umsatzsteuer)	19% - the general rate and 7% - reduced for certain products, mainly for catering, 0% - for export transactions. Indirect tax, which is indirectly transferred to the shoulders of the final consumer. In-country benefits are provided to small companies and individuals working in a limited range of services
Capital gains tax (Kapitalertragsteuer)	25% (plus 5.5% solidarity allowance). Dividends received as a result of the enterprise's activity during the last year, as well as interest on deposits and income on securities are subject to taxation.
Industrial tax (Gewerbesteuer)	The base rate is 3.5%, but each land has the right to set it independently. The average rate ranges from 14-18%. Net income from business activities is taxed. For legal entities, the amount of business tax in Germany is determined on the basis of the total amount. For entrepreneurs and self-employed persons (lawyers, notaries, doctors, etc.) there is a system of tax deduction in the amount of non-taxable amount of 24,500 euros

Modified by the authors based on the source [11]

Almost all types of taxes in Germany are levied on a progressive scale and their features depend on the territorial location. This is exactly what the involvement of tax consultants for the preparation of reports, declarations of payment of obligations.

Taking into account the changes made to the TCU, the rates of certain taxes have been significantly changed. In particular, in Ukraine the basic rate of the single contribution to the obligatory state social insurance for taxpayers has been significantly reduced to 22% of the tax base, and the personal income tax rate has been changed from 15% to 18%. The basic basic income tax rate of 18% has been maintained.

We will analyze the basic tax rates in Germany with tax rates in Ukraine. The income tax rate is higher in Germany and is 30%, while in Ukraine it is lower and is 18%. The personal income tax in Ukraine is lower - 18%, while in Germany these rates range from 20% to 45%.

Significant reduction of the single social contribution rate in Ukraine (22%), and in Germany the rates are 36% - 45%. The main VAT rates in Ukraine are close to German and are 20%, while the rates of this tax in Germany are 19% [15].

Germany's tax system is based on the same basic principles as the tax systems of European countries: social justice, the optimal distribution of the tax burden between production and consumption, the protection of domestic entrepreneurs.

Germany is a typical country with a three-tier system of taxation. The government obliges the government to distribute the main tax revenues to the budget on a parity basis: about half of the proceeds from income tax, income tax goes to the federal budget, the other half - to the budget of the land where these taxes are collected.

Significant attention is drawn to the original system of horizontal and vertical equalization of budgetary security of all types of budgets in Germany, which operates on a complex step-by-step scheme of intergovernmental relations, providing redistribution of financial resources between high-income "rich" lands (Bavaria, Württemberg poor "lands (Saxony, Schleswig-Holstein, etc.).

Wage tax, turnover tax, fuel tax, and corporate tax have a significant share among all types of taxes in Germany. It is interesting to note that the largest source of replenishment of the German treasury is the personal income tax. In determining the payroll tax, there are six tax classes that take into account the various life and property circumstances of man.

Social contributions from the payroll are evenly distributed between the employer and the employee. The second most important direct tax is the corporate income tax. It is levied at two rates: on profits that are redistributed and on profits that are distributed in the form of dividends. Also, large tax benefits are provided for accelerated depreciation. In agriculture, the law allows up to 50% of equipment to be written off to the depreciation fund in the first year, and 80% in the first three years. Thus, the state encourages technical re-equipment of production.

For all types of basic taxes (VAT, corporate income tax, personal income tax, compulsory social security fees), the burden in Ukraine is slightly lower than in Germany.

Thus, Germany is characterized by a high degree of tax collection, which is associated with the unique plurality and diversity of the tax system, as well as due to certain facts: discipline and responsibility of taxpayers; national inclination to the established order; high level of professionalism of the tax service staff; detailed, well-developed tax legislation, which usually eliminates conflicting interpretations of certain provisions, and therefore minimizes conflicts between taxpayers and tax authorities over the content of the law.

Significant attention is drawn to the original system of horizontal and vertical equalization of budgetary security of all types of budgets in Germany, which operates on a complex step-by-step scheme of intergovernmental relations, providing redistribution of financial resources between high-income "rich" lands (Bavaria, Württemberg poor "lands (Saxony, Schleswig-Holstein, etc.).

Wage tax, turnover tax, fuel tax, and corporate tax have a significant share among all types of taxes in Germany. It is interesting to note that the largest source of replenishment of the German treasury is the personal income tax. In determining the payroll tax, there are six tax classes that take into account the various life and property circumstances of man.

Social contributions from the payroll are evenly distributed between the employer and the employee. The second most important direct tax is the corporate income tax. It is levied at two rates: on profits that are redistributed and on profits that are distributed in the form of dividends. Also, large tax benefits are provided for accelerated depreciation. In agriculture, the law allows up to 50% of equipment to be written off to the depreciation fund in the first year, and 80% in the first three years. Thus, the state encourages technical re-equipment of production.

For all types of basic taxes (VAT, corporate income tax, personal income tax, compulsory social security fees), the burden in Ukraine is slightly lower than in Germany.

Thus, Germany is characterized by a high degree of tax collection, which is associated with the unique plurality and diversity of the tax system, as well as due to certain facts: discipline and responsibility of taxpayers; national inclination to the established order; high level of professionalism of the tax service staff; detailed, well-developed tax legislation, which usually eliminates conflicting interpretations of certain provisions, and therefore minimizes conflicts between taxpayers and tax authorities over the content of the law.

Conclusions. The current financial condition of Ukraine can be explained by the "shadowing" of the national economy, the presence of inefficient tax policy, increasing the number of unprofitable enterprises, instability of legislation, outflow of national capital abroad, the presence of significant contradictions between laws and more.

According to experts, tax policy does not motivate the population to active work and savings, and businesses - to invest. According to the comparison of the level and amount of taxes in Ukraine and Germany, they are quite close to the average. When we assess the structure of the formation of the tax base, we see that the level of tax deductions from the funds of enterprises is a very high percentage. To this must be added the frequency (in Ukraine - 4 times a year) and the order of tax deductions [9].

Thus, it can be argued that the main disadvantage of the current Ukrainian tax system is its focus on overcoming the budget deficit by withdrawing the income of economic entities. Also in Ukraine there is a lack of relationship between the tax system and economic development and the activities of its direct subjects - taxpayers in accordance with tax policy, which aims to fill the budget in any way, addressing the current needs of the administration in the long run, destroys and does not form national capital [8].

From the above we can conclude that the tax system should be simple and clear, and its administration - fair and honest. No matter how well-designed the laws are in the tax system, the system will not work if its administration is not fair and equitable.

REFERENCES

1. Podatkovi kodeks Ukrainy: pryiniaty Verkhovnoiu Radoiu Ukrainy 2 hrud. 2010 r. № 2755-VI: tekst iz zmin. stanom na 01.12.2020. / M-vo yustytzii Ukrainy. – Ofits. vyd. – Kyiv: Ukrpravinform, 2020. – 455 s. [in Ukrainian].
2. Mytnyi kodeks Ukrainy: (Vidomosti Verkhovnoi Rady Ukrainy (VVR), 2012, № 44-45, № 46-47, № 48, st.552). [in Ukrainian].
3. Baranova V.H., Dubovyk O.Iu., Khomutenko V.P. ta in. (2014). Podatkova systema: Navchalnyi posibnyk / za red. V.H. Baranovoi. – Odesa: VMV [in Ukrainian].
4. Barin O.R. (2015). Pryntsyp spravedlyvosti yak odyin z osnovopolozhnykh pryntsypiv opodatkovannia. / O.R. Barin // Porivnialno-analitychne pravo. № 5 [in Ukrainian].

5. Vakhnovska N. A. Reformuvannia podatkovoï systemy Ukrainy v konteksti vdoskonalennia podatkovoho zakonodavstva [Elektronnyi resurs] / N. Vakhnovska. — Rezhym dostupu : <http://www.politcom.ru/8018.html>. [in Ukrainian].
6. Drozdovska O.S. (2017). Spivvidnoshennia priamykh i nepriamykh podatkov u podatkovii systemi Ukrainy. / O.S. Drozdovska // Investytsii: praktyka ta dosvid. № 10 [in Ukrainian].
7. Konrad Yu. (2008). Podatkova polityka v Ukraini / Yu. Konrad // Ekonomika Ukrainy [Tekst]. [in Ukrainian].
8. Kurinnyi V.H., Aspekty rozvytku podatkovoï systemy Ukrainy / V.H. Kurinnyi // Materialy Mizhnarodnoi naukovoï-praktychnoi konferentsii [in Ukrainian].
9. Zherybylo I.V., Shurpenkova R.K., Sarakhman O.M. (2019). Podatkovyi menedzhment u systemi bukhaltepckoho obliku Ukrainy. Tax management in accounting accounting system of Ukraine. Nauchno–praktycheskyi zhurnal «Экономика y banky» №2, УО «Поlesskyi hosudarstvennyi unyversytet», h. Pynsk/ Mynysterstvo obrazovanyia Respublyka Belarus [y dr.]; redkol.:K.K. Shebeko [y dr.] – Pynsk : Poles HU [in Belarus].
10. Zarplata v Nimechchyni: yaki podatky i skilky platiat pratsivnyky Elektronnyi resurs]. — Rezhym dostupu: <https://www.buh24.com.ua/zarplata-v-nimechchini-yaki-podatki-i-skilki-platyat-pratsivniki/> [in Ukrainian].
11. Podatky v Nimechchyni dlia pidpriemstv ta fizychnykh osib [Elektronnyi resurs]. — Rezhym dostupu: <https://migrant.biz.ua/nimechina/biznes-de/podatky-v-nimechchini.html> [in Ukrainian].
12. Podatky v Deutschland — mify ta realnist Elektronnyi resurs]. — Rezhym dostupu: <https://dou.ua/lenta/articles/taxes-in-deutschland/> [in Ukrainian].
13. Podatky, zbory platezhi [Elektronnyi resurs]. — Rezhym dostupu: <https://tax.gov.ua/podatki-ta-zbori/> [in Ukrainian].
14. Podatky 2020 [Elektronnyi resurs]. — Rezhym dostupu: https://ips.ligazakon.net/document/situation-doc/SB_TREF [in Ukrainian].
15. Pro zbir ta oblik yedynoho vnesku na zahalnooboviazkove derzhavne sotsialne strakhuvannia [Elektronnyi resurs] : Zakon Ukrainy № 2464-VI vid 08.07.2010 r. — Rezhym dostupu : www.rada.gov.ua. [in Ukrainian].
16. Shurpenkova R.K., Sarakhman O.M. (2020). Tendentsii podatkovoho rehuliuвання u konteksti sotsialnykh protsesiv. Mykolaivshchyna i Pivnichne Prychornomoria: istoriia i suchasnist do 100-richchia natsionalnogo unyversytetu korablebuduvannia imeni admiralа Makarova: materialy Kh Vseukrainskoi nauko-metodychnoi konferentsii. 9 zhovtnia 2020r. — Mykolaiv : NUK[in Ukrainian].

Сарахман О.М., к.е.н., доцент, доцент кафедри облікових технологій та оподаткування, Університет банківської справи

Шурпенкова Р.К., к.е.н., доцент, доцент кафедри облікових технологій та оподаткування, Університет банківської справи

Калайтан Т.В., к.е.н., доцент, доцент кафедри історії України, економічної теорії та туризму, Львівський національний університет ветеринарної медицини та біотехнологій імені С.З. Гжицького

СИСТЕМА ОПОДАТКУВАННЯ У НІМЕЧЧИНІ: АДАПТАЦІЯ ДОСВІДУ В УКРАЇНІ

Надіятися на те, що світова економіка зможе самостійно, без радикальних заходів впоратися з викликами пандемії коронавірусу, остаточно зникла. Тимчасове припинення роботи окремих компаній, зупинка на невизначений термін роботи закладів харчування, прострація у готельному бізнесі і сфері розваг, криза авіаперевізників через закриття кордонів. На жаль, цей перелік можна продовжувати довго, як і підраховувати вже наявні і прогнозувати майбутні економічні втрати від COVID-19 і досить частим впровадження карантинних норм.

Метою роботи є дослідження і оцінка напрямів розвитку податкової системи України під час пандемії, пошук шляхів і можливостей її вдосконалення у порівнянні із податковою системою Німеччини.

У науковій статті обґрунтовано сучасні пріоритети розвитку податкової системи шляхом впровадження досвіду податкової системи Німеччини, зокрема: в інституційне середовище; у взаємовідносини між суб'єктами податкової системи, а також у взаємовідносини між суб'єктами податкової системи і суб'єктами зовнішнього середовища; у діяльність самих суб'єктів; у способи виявлення податкових ризиків і податкового шахрайства, що уможливорює виявлення потенційних заходів щодо забезпечення розвитку податкової системи України.

Методологічним підґрунтям наукового дослідження є загальнонаукові, так і емпіричні методи досліджень: теоретичного узагальнення, наукової абстракції, індукції та дедукції, класифікації – у процесі дослідження еволюції базових дефініцій: податок, податкова система, податкова політика, податкове регулювання, євроінтеграція; метод наукового абстрагування – з метою узагальнення понятійного апарату дослідження; методи системного підходу, аналізу і синтезу – при дослідженні структури податкової системи, виділенні її принципів та розробленні концепції розвитку; метод порівняння – для вивчення можливостей і обґрунтування напрямів імплементації німецького досвіду гармонізації податкового законодавства у вітчизняну практику.

Запропоновано впровадити прогресивну шкалу оподаткування доходів, яка б дала змогу отримати додаткові кошти для стимулювання розвитку малого бізнесу. Адже, у податковій системі України переважає сплата саме непрямих податків, які в однаковій мірі сплачує будь-який споживач, тому важливо більш справедливо встановлювати ставки з податку на додану вартість (ПДВ).

Ключові слова: податкова система Німеччини, податкова система України, податки, принципи, класи, управління податками, пільги, методи і форми оподаткування, фінансові стягнення,

Сарахман О.Н., к.э.н., доцент, доцент кафедры учетных технологий и налогообложения, Университет банковского дела

Шурпенкова Р.К., к.э.н., доцент, доцент кафедры учетных технологий и налогообложения, Университет банковского дела

Калайтан Т.В., к.э.н., доцент, доцент кафедры истории Украины, экономической теории и туризма, Львовский национальный университет ветеринарной медицины и биотехнологий имени С.З. Гжицкого

СИСТЕМА НАЛОГООБЛОЖЕНИЯ В ГЕРМАНИИ: АДАПТАЦИЯ ОПЫТА В УКРАИНЕ

Надеемся на то, что мировая экономика сможет самостоятельно, без радикальных мер справиться с вызовами пандемии коронавируса, окончательно исчезла. Временное прекращение работы отдельных компаний, остановка на неопределенный срок работы заведений питания, прострация в гостиничном бизнесе и сфере развлечений, кризис авиаперевозчиков из-за закрытия границ. К сожалению, этот список можно продолжать долго, как и подсчитывать уже имеющиеся и прогнозировать будущие экономические потери от COVID 19 и достаточно частым внедрение карантинных норм.

Целью работы является исследование и оценка направлений развития налоговой системы Украины во время пандемии, поиск путей и возможностей ее совершенствования по сравнению с налоговой системой Германии.

В научной статье обоснована современные приоритеты развития налоговой системы путем внедрения опыта налоговой системы Германии, в частности: в институциональной среде; во взаимоотношениях между субъектами налоговой системы, а также во взаимоотношениях между субъектами налоговой системы и субъектами внешней среды; в деятельность самих субъектов; в способы выявления налоговых рисков и налогового мошенничества, делает возможным выявление потенциальных мер по обеспечению развития налоговой системы Украины.

Методологическим основанием научного исследования являются общенаучные, так и эмпирические методы исследований: теоретического обобщения, научной абстракции, индукции и дедукции, классификации - в процессе исследования эволюции базовых дефиниций: налог, налоговая система, налоговая политика, налоговое регулирование, евроинтеграция; метод научного абстрагирования - с целью обобщения понятийного аппарата исследования; методы системного подхода, анализа и синтеза - при исследовании структуры налоговой системы, выделении ее принципов и разработке концепции развития; метод сравнения - для изучения возможностей и обоснование направлений имплементации немецкого опыта гармонизации налогового законодательства в отечественную практику.

Предложено внедрить прогрессивную шкалу налогообложения доходов, которая позволила бы получить дополнительные средства для стимулирования развития малого бизнеса. Ведь, в налоговой системе Украины преобладает уплата именно косвенных налогов, которые в равной степени платит любой потребитель, поэтому важно более справедливо устанавливать ставки по налогу на добавленную стоимость (НДС).

Ключевые слова: налоговая система Германии, налоговая система Украины, налоги, принципы, классы, управление налогами, льготы, методы и формы налогообложения, финансовые взыскания