

until the subtraction binary counter sets to zero. When the zero combination appears on output of subtraction binary counter, the circuit of zero decoding produces a forbidding signal and blockades tact impulses from generator of tact impulses. As a result we have a required binominal combination on the output (fig.1).

So this device will be very effective in tiny hardware systems, in which time is no importance.

THE SYSTEM OF TAXES IN UKRAINE.

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The system of taxes of the country is based on the law "The system of taxes ". This law defines the principles of the system of taxes in Ukraine, taxes, payments to the budgets and special state funds, rights duties and responsibilities of payers.

Supreme Council of Ukraine carries out reducing and establishing of taxes and payments to the budgets and special state funds.

Tax and payment are an obliged instalments to the budgets and special state funds made by a payer according to the law of taxes.

Special state funds are included to the State budget of Ukraine except Pension Fund of social insurance.

Principles and purpose of the system of taxes:

- development of scientific and technical progress, providing advanced technology and promotion of home produced goods to the world market;
- stimulation of business and investment activity;
- stability that means ensuring of invariability of taxes, payments during a budget year;
- social justice that means supporting people of moderate scanty means by establishing free of income tax minimum and effecting a differential approach to people of high living level;
- equality -tax discrimination can not be tolerable; ensuring of equal approaches to all subjects of production;
- economical validity-establishing of taxes on the basis of accounts of national economy development and financial abilities;
- even distribution and proportionality-payment effects from the part of

the profit. Equal profits stipulate equal taxes as well as greater profits-greater taxes;

-competence-establishing and reducing of taxes are made according to the law of taxes;

-accessibility-the taxes must be available for payers.

The payers are juridical and physical persons that are obliged to pay taxes according to the law. Account of payers is carried out by special establishments. Objects of taxes are: profits, surplus value of products, price of products including customs duties and using of natural resources, property of juridical and physical persons and other subjects that are reflected in the law.

Payers are obliged.

-to carry out book-keeping.

-to refer to state establishments all documents about taxes, payments.

- to allow execute audit and control of the appropriate documents.

Payers have rights:

-to have some privilege.

-to receive and look through the results of the audit.

-to make a complains.

The taxes are classified of the common taxes and payments, such as the tax for surplus value, an excise, the tax for the profit of the enterprises, the custom duty, the tax for property, the rent payment and another, and the local taxes and payments. Among the last the advertising tax, the municipal tax, the market payment, the payment for parking, the resort tax, the payment for the owner of dogs and so on. The local taxes are established by local councils .The volume of taxes is reckoned to the local budget.

The control of taxes and payments is carried out by the state tax authorities that can be made answerable for illegal activity.