

TAX SECURITY AS A COMPONENT OF THE FINANCIAL SECURITY OF A COUNTRY

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In modern conditions of the market economy development, the deepening of integration and globalization, the importance of taxes in providing financial security is growing. Taxes and tax policy in modern conditions is one of the most important objects of market reforms. Taking into account that taxes have a significant impact on the economy, the budget system, financial support of local authorities, tax security is an important element of the system of financial security ensuring.

To our mind the tax security of the country is such condition of the tax system, which is characterized by the stability of all its elements and provides the growth of resource potential of the country with the purpose of the providing of socio-economic development of the state.

The decisive impact on the level of the tax security of the state has the organization of the tax system, which includes the following elements: a system of taxation in the country, the principles of tax system, tax authorities, forms and methods of tax administration, rights, duties and responsibilities of participators of tax relations.

The tax system is one of the key factors which is ensure the socio-economic development of the country. Taxes and tax policy should primarily contribute to the stable functioning of the financial system and financial relations between the state, regions and individual taxpayers. At the same time, inefficient tax system can be a destabilizing factor when as a result of uncertain tax payments and their lack of size quality of the state's functions is deteriorated, and the result of it is a reduction in the tax security.

An important aspect of the security tax ensuring are the rights, obligations and liability of the subjects of tax relations, which is largely determined by the level of tax culture in the country. Tax culture is a part of the national culture of the country, which reflects the level of the progress in society, expressed in the existing rules of the tax system, tax knowledge of the population, awareness of the need of tax compliance, discharging of their duties taxpayers as well as state.

A high level ensuring of security tax provides a clear identification of sources of potential threats and taking measures to neutralize them. In our opinion, among the main threats should include the following: high tax burden on enterprises; significant costs of tax administration; imperfect mechanism of budgetary compensation; a significant number of tax breaks, low tax culture of taxpayers.

With the purpose of effective identification of threats of tax security it should apply the following principles which summarized in table 1.

Table 1 – Principles of identification of threats to the tax security

Principle	The essence of the principle
The principle of segmentation	Threats identified within appropriate level (national, regional, taxpayers)
The principle of materiality	Identify the threats that be objectively endanger
The principle of objectivity	Threats have been identified using statistical indicators describing current procedures management or supervision, or indicating the absence of such a procedure
The principle of completeness	The threat is identified in terms of all possible negative effects
The principle of dynamics	When threats are identifying should be taken into account trends

	that have developed
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Under present conditions, the main measures aimed at the improving of the level of the tax security and neutralization of existing threats include: timely prediction and detection of critical situations that could have a negative impact on the tax security in the country; the analyze of the impact of legal acts on the tax security; reducing of the tax burden on enterprises; the improvement of tax culture; the observance of the legal nature of tax administration.

So, the implementation of these measures will improve the efficiency of economic activity of business, increasing of the revenues of the budget, stabilization and balance of the tax system, which will have positive impact on the level of tax security and financial security of the country in a whole.

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