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## CONCEPTUAL APPROACHES TO REFORMATION OF TAX SYSTEMS

**Introduction.** The presence of system weaknesses in the tax system of Ukraine provides an opportunity to state the appropriateness of its transformation in conditions of fiscal decentralization and a thorough investigation the essence of the categories "transformation of the tax system", "tax reform", "modernization of the tax system" and other interrelated definitions, the essence of which, on our Opinion is not sufficiently studied.

**Purpose.** The main objectives of the study are to investigate the researches which interpretation the concepts of "tax reform", "transformation", "modernization" and "reformation" of the tax system, presentation of the author's vision for the definition of "transformation of the tax system, the identification of a complex of characteristic features of the transformation of the tax system, improvement of the algorithm of transformation Tax system, generalization of

approaches to the transformation of the tax system.

**Results.** The scientific researches concerning the interpretation of the notions of "tax reform", "transformation", "modernization" and "reforming" of the tax system are considered, the author's vision for the definition of "transformation of the tax system" is presented; A set of characteristic features of the transformation of the tax system is set out, among which: innovation; compromise and evolution; multivariatness; complementarity and consistency.

**Conclusions.** The algorithm of transformation of the tax system and approaches to the tax system transformation is improved, among which the following is singled out: the approach based on the theory of optimal taxation; Macroeconomic, Integrated, Administrative, Behavioral, and Evolutionary Approaches.

**Keywords:** *tax system, transformation of the tax system, reformation of the tax system, reform, tax.*

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