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TAXATION ANALYSIS OF SMALL ENTERPRISE SUBSIDIARIES IN UKRAINE

Introduction. The system of taxation in every country is a tool of economic influence on social production, its structure and dynamics, acceleration of scientific and technological progress and satisfaction of social needs of the population. With the help of subtitles it is possible not only to limit business activity or the development of business entities, but also to promote the development of enterprises by stimulating and harmonizing relations between taxpayers and tax control bodies. Taxation is a key method of developing financial relations and the financial mechanism in general. Tax payments are the main source of financial resources for the state budget of Ukraine, since the share of tax revenues in the state budget makes up more than 70% of all revenues of the consolidated budget of Ukraine. Therefore, the development of an effective mechanism for the functioning of the tax system, which simultaneously meets the needs of the parties to tax relations, is a priority task of our state.

Purpose. Identification of the taxation level of small business entities in Ukraine, the allocation of advantages and disadvantages in the current system of taxation, as a priority in the selection of small enterprises, as well as studying the directions of its reformation.

Results. The dynamics of subjects' change of small business, dynamics of receipts of a single tax for small business entities, and its share in local budget revenues is considered. It is analyzed in the dynamics of the receipt of a single tax on individuals and legal entities, as well as its share during 2012-2016. The implementation of the state budget in Ukraine for tax revenues to the general and special fund is provided. Characterized by the simplified system of tax payments for small business, which provides for harmonization of tax relations subjects. The classification of national and local taxes and duties is given.

Conclusions. The study leads to the assertion that the level of taxation of small businesses during the investigated periods remains not too high, if compared with the leading European countries. The increase in the volume and share of revenues from the single tax shows that the volume of production by the subjects of entrepreneurship increases, the number of sales, the increase of positive activity results, expressed in the amounts of tax payments they pay to the budget, thus filling it for solving socio-economic issues regions, and improving the lives of business entities.

Keywords: *single tax, general fund, fees, small business, taxation, taxes, special fund.*

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