



SUSTAINABLE DEVELOPMENT: MODERN THEORIES AND BEST PRACTICES



Teadmus OÜ

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The collection consists of materials from the Monthly International Scientific and Practical Conference “Sustainable Development: Modern Theories and Best Practices”. They represent scientific research results in such scientific areas as financial and economic, managerial and legal, social and cultural, ecological and technical, educational and pedagogical issues of sustainable development on local, regional and international levels.

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FINANCIAL AND ECONOMIC ISSUES OF SUSTAINABLE DEVELOPMENT

ENSURING SUSTAINABILITY TAX REVENUES AS AN INHERENT PROPERTY OF THE FISCAL SYSTEM

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In the most general form, the issues of stability of the sphere of state finance are considered in the classic works of M. Blaug, A. Wagner, J. M. Keynes, R. Musgrave, A. Marshall, A. Smith. Actual directions of development of the tax system of Ukraine, which selectively touch upon certain aspects of its resistance to external shocks, are presented in the works of A. Sokolovska[1], YU. Ivanov [2], N. Havrilenko[3-5], T. Nestorenko[6].

Modern tax policy is extremely contradictory and multi-aspect goals, since it is practical plane of interaction between public and private interests related to the redistribution of part of the added value, which implies its implementation based on principles of predictability, orderliness and stability. Sustainability tax system as an institutional environment for implementation the corresponding relations in general should be considered as the ability to adapt and qualitatively improve it essential elements in the context of the initiation of macroeconomic calls. In turn, the content of the definition "stability of tax income ", reflecting a particular case of manifestation of the above category, has a specificity that depends on the epistemological perspective.

From the point of view of a systematic approach, we consider it expedient define the sustainability of tax revenues as selective the conjugation of the parameters of their formation with the dynamics of development the country's economy. In this context, the derivative the nature of fiscal payments from the rate of economic growth, as well as the availability of opportunities to stabilize them through discretionary and automatic mechanisms of tax policy. As part of a functional approach that focuses on public purpose of economic categories, it is proposed to specify the term under study as planned and predictable implementation of the fiscal function of taxes, regardless of fluctuations business cycle.

A pragmatic approach due to its narrow focus on actual result implies no significant negative fluctuations in tax revenues under the influence economic shocks, which is extremely important from the point of view of budget execution. Summarizing, it is possible to reveal the content of the sustainability of tax income as an immanent (internal) property of the fiscal system, providing selective conjugation of their dynamics with the parameters economic development for predictable and orderly implementation of tax exemptions necessary for society. The proposed the context focuses on the development and improvement of compensatory mechanisms to stabilize tax revenues in response to increased A pragmatic approach Functional an approach Systems approach Applied manifestations categories Category Tax Resilience Sustainability tax systems

The ability of the tax system to adaptation and quality development in new macroeconomic calls The ability to centralize the necessary society of financial resources while maintaining the conditions of the extended reproduction Relative stability of tax rules, availability of tools automatic adaptation to business cycle fluctuations Sustainability tax income Selective contingency parameters for the formation of tax income with the dynamics of economic development of the state Predictable and consistent fiscal function implementation taxes regardless of fluctuations economic cycle Lack of significant negative fluctuations in tax income in the context of economic instability of the volatility of the corresponding financial indicators and / or adverse effects of the external environment.

Development of research methods for the sustainability of tax revenues suggests the need to analyze mobile balance, based on the adaptation generated by the fiscal system resources to the changing needs of society. In this regard, the work a set of indicators based on combining static characteristics of stability at a certain point in time, and elasticity coefficients for GDP and tax bases that determine the prospective intensity of changes in its dynamics (table 1)

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Table 1

List of indicators for the analysis of the stability of tax revenues

Indicator	a brief description of
Static approach	Reflects stability at a specific point in time
1. Standard deviation	A measure of the dispersion of tax revenues around their mean
2. Coefficient of variation	The relative deviation (as a percentage) of tax revenues from their middle level
3. Stabilization factor	Allows you to quantify the role of an individual tax in strengthening (weakening) the stability of the aggregate budget revenues
A dynamic approach	Characterizes the intensity of the dynamics of tax revenues over time
1. Coefficient of elasticity tax revenues by GDP	A universal indicator of the "conjugation" of tax revenues and economic growth, reflecting their relative dynamics at change in GDP by 1%
Auxiliary indicators	Indicators showing the impact of non-economic (discretionary and enforcement) factors on sustainability tax revenues
1. Ratio of transformation of tax bases (kTB)	Describes the relationship between macroeconomic (TBm) and actual (TBf) tax bases: $kTB = TBf / TBm$
2. Macroeconomic collection rate (kc)	Reflects the relationship between actual tax receipts (Tf) and their "ideal" value, calculated as the product of the macroeconomic base (TBm) by the tax rate (t): $kc = Tf / (TBm \times t)$

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