

## ABSTRACT

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### TAX REFORMS IN EU COUNTRIES: ADVANTAGES, DISADVANTAGES HER IMPLEMENTATION IN REFORMING THE TAX SYSTEM OF UKRAINE

The article analyses directions of the tax systems harmonization in the European Union countries. The definitions of the tax system concept are given and the basic requirements to the tax system of Ukraine are determined.

Ukrainian tax system must be harmonized with foreign tax systems. Harmonization of the European Union (EU) tax system is one of the key elements of the general fiscal convergence process, which arose from the problem of tax competition. Sometimes allegation and that tax convergence, which refers to the process of convergence of tax systems countries of difference level of political, social and cultural development involves the development and implementation mechanisms. Available in integration groupings hierarchical level research key actions relating integration of our country into the EU, including harmonization of the national tax system to the EU. The main principles and objectives of the EU tax policy are considered.

It is necessary to note that the introduction of the European Union tax reforms in Ukraine first task on the way to gaining economic development. Incentive policy of tax systems promote entrepreneurship to growing incomes of state.

General direction should be reduction tax pressure leveling uneven distribution of taxes, concentration on the use of innovative methods of administration; modernization tax tools stimulate business creation and development tax culture and others.

Adaptation domestic tax systems to have the character standards of EU must have evolution character peaks and the eve of a new global financial crisis and the economic base on political stability in the country.