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An extended abstract of a paper on the subject of:

PROSPECTS FOR REGIONAL TAX MANAGEMENT DEVELOPMENT
IN THE IMPLEMENTATION OF TAX POLICY OF UKRAINE

**Problem setting** Tax issues in Ukraine took a step for the worse, considering that fact, that active fiscal system does not inspire modernization of economics and innovative activity of companies, it becomes barrier for clean taxpayers, it needs to upgrade sovereign tax politics by the way of introducing of tax management.

**Recent research and publications analysis.** Conducted analysis shows, that foreign and native scientists pay attention to points of tax developing. A variety of authors separate its regional level giving consideration to sovereign tasks of tax management. However nowadays the conception of regional tax management is not identified by the scientific community.

**Paper objective** The purpose of the article is substantiation of methodical approach to developing of tax management on the regional level, which consists of forming the system of regional mechanisms tax control process.

**Paper main body** The main purpose of the state tax management is to improve the efficiency of the tax system with targeted guidance and identify effective ways of achieving goals. The aim is to ensure that the needs of the budgets of various levels of tax revenues and solving the social and economic problems through the use of tax mechanisms.

In the article the preconditions of transition from bureaucratic paradigm of manager to the existing contradictions tax governance in the region are analyzed. On the basis of the shown disagreements of state tax control in the region between the interests of the center and the region; fiscal and regulating directions of the regional tax politics; tax authority between the center and the region; interests of tax payers
and tax agencies, had made conclusion about condition of active tax system, underestimating of regulating way of sovereign tax politics, destimulation of the executive and self-governing authorities must take an active part in taxing; lack of self-tax appliances in executive authority and local government bodies, so that provide raise level of social-economical productivity of regional tax politics. It becomes a supposition for changing of the bureaucratic paradigm to menegeral development of tax management.

Determined strategic targets, tactical tasks, separated functions which systematized by functional assignment; suitable methods; determined ways of development and institutes of sovereign tax management, offered appraisement of its productivity realization.

**Conclusions of the research** The article justified methodical approach to developing of tax management at regional level. Development the concept of a regional tax management in Ukraine is proposed.

Developing of regional tax management provides liability of business model solutions as the most important tool government and regional politics realisation.