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**THEORETICAL BACKGROUND OF THE SYSTEM APPROACH
IN TAX PLANNING FOR THE PURPOSE OF REGULATION OF ECONOMY****ТЕОРЕТИЧНІ ЗАСАДИ СИСТЕМНОГО ПІДХОДУ
В ПОДАТКОВОМУ ПЛАНУВАННІ
З МЕТОЮ РЕГУЛЮВАННЯ ЕКОНОМІКИ**

The article substantiates the possibility of using a systematic approach: in determining the relationship between tax forecasting and planning, which allows to consider the basics of forming tax revenue planning in the country's budget; applying a systematic approach to comprehensive assessment of any administrative and management activity; when analyzing situations within a separate system to identify the features of input, process and output. The systematic approach provides an organized decision-making process in taxation and beyond. It is noted that the problem of building an effective tax planning system is one of the most pressing in the process of developing market relations in Ukraine. Ways to improve the system of tax control and improve the management of tax authorities and financial services by means of a comprehensive study of the elements of the systematic approach in joint implementation of tax planning processes are highlighted.

Key words: economy, regulation, taxes, tax system, tax planning, tax forecasting, system, system approach.

В статті обґрунтовано можливість використання системного підходу: у визначенні взаємозв'язків податкового прогнозування і планування що дозволяє розглянути основи формування планування податкових доходів в бюджеті країни; застосування системного підходу для комплексної оцінки будь-якої адміністративної та управлінської діяльності; при аналізі ситуацій в рамках окремо взятої системи для виявлення особливостей входу, процесу і виходу. Системний підхід забезпечує організований процес прийняття управлінських рішень в сфері оподаткування і не тільки. Розкрито, що системний підхід в податковому плануванні на макрорівні можна використовувати при формуванні доходів бюджетної системи розподілі її видаткової частини, так як він забезпечує контроль за роботою державних органів. Зазначено що, проблема побудови ефективної системи податкового планування – одна із найбільш актуальних в процесі розвитку ринкових відносин в Україні та інтегрування української економіки в світовий ринок. Її вирішення повинно здійснюватись шляхом вивчення, аналізу і творчого осмислення як існуючої в Україні законодавчої бази, так і накопиченого у світі досвіду в сфері оподаткування. Ефективність системи податкового планування визначено тим, наскільки цілеспрямовано вирішується комплекс завдань, пов'язаних із скерованістю економіки як системи, розвитком виробництва, підвищенням життєвого рівня населення. При використанні системного підходу до пізнаного матеріалу важливо отримати повне і загальне уявлення про цю інформацію і взаємозв'язок з елементами і процедурами. При податковому плануванні на державному рівні необхідно розглядати систему чинників, які впливають на кінцевий результат показника. Саме системність в податковому плануванні забезпечує – що податки пов'язані між собою, органічно доповнюють один одного, не суперечать системі в цілому. Використання системного підходу при взаємодії елементів податкового планування і прогнозування визначаються системами більш високого рівня, а саме системою управління державою і зовнішніми факторами.

Ключові слова: економіка, регулювання, податки, податкова система, податкове планування, податкове прогнозування, система. системний підхід.

В статье обоснована возможность использования системного подхода: в определении взаимосвязей налогового прогнозирования и планирования что позволяет рассмотреть основы формирования планирования налоговых доходов в бюджете страны. Раскрыто, что системный

подход в налоговом планировании на макроуровне используется при формировании доходов бюджетной системы распределении ее расходной части. Указано что, проблема построения эффективной системы налогового планирования – одна из самых актуальных в процессе развития рыночных отношений в Украине. Решение должно осуществляться путем изучения, анализа и творческого осмысления существующей в Украине и накопленного в мире опыта в сфере налогообложения. Использование системного подхода при взаимодействии элементов налогового планирования и прогнозирования определяются системами более высокого уровня, а именно системой управления государством и внешними факторами.

Ключевые слова: экономика, регулирование, налоги, налоговая система, налоговое планирование, налоговое прогнозирование, система. системный подход.

Formulation of the problem. Taxes are a product of the evolution of the interaction between the economy and the state, the tax system is formed, reorganized and improved primarily under the influence of objective factors. At the same time, the introduction of certain forms of taxation in the modern state is the result of the will of the members of parliament, a compromise of interests of different political parties, which in turn represent the interests of different sections of society.

The current tax system has been criticized by both academia and entrepreneurs, politicians, and MPs [8]. However the criticism is based on the emotional and superficial estimations of economic reality, it's devoid of deep analysis of financial ties in the economy, an awareness of the real needs of the state in financial resources to fulfill its functions to regulate the pace and proportions of economic development, to maintain at the proper level of public welfare, defense capability, public administration systems.

It should be noted that when changing the regulation of the state's economy, one should not only talk about reducing the level of taxation. The current level of taxation in Ukraine has its objective limits, which are determined by the budget spending system.

The problem of building an effective tax planning system is one of the most pressing in the process of developing market relations in Ukraine and integrating the Ukrainian economy into the world market. Its decision should be made by studying, analyzing and creatively considering both the existing legal framework in Ukraine and the experience in the world of taxation in the world.

Creating an effective tax planning system that is adequate to the needs of the modern economy must include: first, the complexity, second, purposeful "portfolio" formation of the tax system, third, scientific definition of tax planning, fourth, the formation of an adequate legal framework [8].

The effectiveness of the tax planning system is determined by how purposefully it solves the complex of tasks related to the orientation of the economy as a system, development of production, and improvement of the standard of living of the population.

The requirement of the system itself is that the taxes should be interconnected, complement each other organically, not contradict the system as a whole. Taxes are used as a fiscal instrument, on the one hand, and as a tool for regulating the economy as a whole, on the other [14].

Therefore, the tax planning and tax system as a whole must be transparent and practical. The application of a systematic approach in combining all elements of the tax system and the tax planning system will give impetus to rational changes in the regulation of the economy.

Analysis of recent research and publications. In the conditions of instability and regular improvement of the tax mechanism of the tax system are covered in the works of V.M. Heitz [1], I.O. Lunina [3], V.V. Makarova [4], A.M. Sokolovskaya [11; 12], D.G. Chernika, Yu.D. Shmelev and many others. The studies that also need to be addressed on this issue should also include the work of such national scientists as: Andrushchenko V.L., Desyatnyuk O.M., Ivanova Y.B., Krysovaty A.I., Kirilenko O.P., Oparina V.M., Timchenko O.M., Fedosova V.M., Shvabii K.I., Yuri S.I. and others.

However, there are still no unified theoretical foundations for building a rational tax system and tax planning as one of the key elements of the tax system as a whole.

Most scientific works are focused on identifying general trends in the functioning of the tax system, while many problems associated with the development of measures to manage the tax system, analyze the role of tax planning and the formation of its optimal structure, remain unresolved and are relevant.

The purpose of the study is to summarize the theoretical background and provide guidance on the possibility of using a systematic approach for tax planning purposes in regulating the economy.

Outline of the main research material. The application of the basic elements of the systematic approach in the study of the processes of interaction between tax forecasting and planning allows to determine the directions of analysis, which includes a detailed consideration of the elements of the object in their relationship with each other. The application of the system approach

reveals the logic of their interconnection for more efficient use, so it is a qualitative way of knowing. The necessity to use a systematic approach is conditioned by the interconnections that arise in the process of tax forecasting and planning.

For the first time the term "system" was considered in philosophical sources when defining the general principles of the organization of thinking and knowledge. In the ancient Greek philosophy and science of Euclid, Plato, Aristotle, the idea of systemic knowledge was formed [2]. The concept of the system was used in explaining the world in the context of mythical and philosophical and methodological considerations. In ancient times, the whole was defined as the sum of its components and was not only mystical but also used in the organization of thinking.

Further, in the history of philosophical teachings, until the beginning of the XIX century, formed a clear explanation of the concept of the system. In the philosophy and science of modern times, the definition of the system was used in the study of scientific knowledge [13].

At the beginning of the XIX century, natural and everyday explanations of the concept of the system became widespread. At this time, systematicity is determined on the basis of the properties of objects of knowledge, and the relationship between individual levels of knowledge is reflected in the attachment of connections in the objects themselves. In other words, there is a transformation of the definition of systemic knowledge in their reproduction when studying the object as a system.

In the second half of the nineteenth century, the thesis "system" was extended to certain areas of specific scientific knowledge. There is a clear formulation of definition and creation for analysis of the system of operational methods.

Currently, the term "system" is widely used in science, technology and everyday life, when talking about some orderly collection of any content. The system is a fundamental concept in systems engineering and basic theoretical disciplines. The system is an objective unity of naturally related objects, phenomena, information, as well as knowledge about nature and society. Each object, in order to be considered a system, must have four basic properties or features (integrity and divisibility, the presence of stable relationships, organization and emergence). Emergence is a criterion of a system, which means that any system has special properties that are not inherent in its subsystems and blocks, as well as the sum of elements that are not connected by special system-forming links [16].

The impetus for the notion of systematicity in the scientific environment was the development

of new types of scientific problems: in various aspects of science, the problems associated with the organization of complex objects.

The dynamism of certain types of scientific and practical tasks is connected with the emergence of general scientific and special scientific provisions, which provided for the use of the main ideas of the systematic approach.

The principles of the systematic approach are:

- integrity, defines the system as a whole and at the same time breaks it down into levels;
- hierarchy of structure implies the presence of elements of lower and higher levels, subordinate to each other;
- structuring means the analysis of system elements and their interconnections within a certain organizational structure. The work of the system is caused by the characteristics of the structure itself, not by its individual elements;
- multiplicity, implies the use of various economic and mathematical models for the purpose of describing specific elements of the system;
- systematic means that the object has all the features of the system [15].

Systematicity implies that each system is a set of interrelated elements, endowed with a specific purpose, sources, external environment, and feedback. This is an extremely complex approach to the interconnection of different processes in scientific knowledge. The systematic approach involves the application of the theory of knowledge and dialectics in the study of processes occurring in nature, society, thinking. The essence of this approach is to reproduce the conditions of the general theory of systems, in which a separate object in its study is explored as a coherent system and, at the same time, as a separate element of it.

A detailed definition of a systematic approach implies mandatory research and practical application of the following aspects:

- system-elemental or system-complex, which means the identification of the components that make up a given system. In systems of a social nature there are real components, phenomena and ideas, scientifically-conscious interests of people and their communities;
- system-structural, the essence of which is to establish internal relationships and dependencies between elements of the system, which gives an idea of the structure of the system under study;
- system-functional, which means that the system has functions that they are recognized to perform;
- system-target, which consists in the scientific definition of the goals and sub-goals of the system and their relationship with each other;
- system-resource, which assumes the presence of certain sources necessary for the continu-

ous functioning of the system and solving various problems by the system;

- system integration, which means the presence in the system of quality properties that ensure its unity and specificity;
- system-communication that provides communication with the outside world;
- system-historical, which allows you to set the time of creation of the system under study, its stages, current state and potential ways of development [6; 15].

The main point in the systematic approach is to create a new principle of its application, ie a new, unified and more optimal approach to cognition. When using a systematic approach to recognizable material, it is important to gain a complete and general understanding of this information and the relationship with the elements and procedures.

The possibility of using a systematic approach in determining the relationship between tax forecasting and planning allows us to consider the basics of forming tax revenue planning in the country's budget.

The systematic approach in tax planning at the macro level can be used in the formation of revenues of the budgetary system of distribution of its expenditure part, since it provides control over the work of state bodies.

The use of a systematic approach in the interaction of elements of tax planning is determined by higher-level systems, namely the system of government and external factors.

The value of the systematic approach is that consideration of the categories of system analysis creates the basis for a logical and consistent approach to the problem of decision-making in the taxation system [5; 7]. The effectiveness of problem solving through system analysis is determined by the structure of the problems being solved.

Therefore, a systematic approach is used to comprehensively evaluate any administrative and management activity, including in the tax planning system, of certain characteristics. The systematic approach is used in the analysis of situations within the tax planning system to identify the features of input, process and output. The systematic approach provides an organized decision-making process in the specified system.

With tax planning at the state level, it is necessary to consider a system of factors that affect the final result of the indicator. Since the factor is the driving force of economic and administrative processes that affect the performance of the activity, there are two main groups of factors for tax authorities: objective and effective.

Objective factors include factors that do not depend on the actions of officials of tax authorities, these are macroeconomic indicators of the country, which affect varying levels of taxes and fees to the budget: inflation, structure of accounts receivable, money supply and monetary aggregates, exchange rate dollars, etc. [9; 10].

Effective (internal) factors are directly related to the actions of tax authorities. The main resultant factor is control work. When evaluating this factor, the indicators of the amount of extra charges on the results of the camera checks, the amount of the extra charges on the results of the on-site inspections are considered. There is also a social factor: quality of service and work with taxpayers.

The most important system-information installations of the tax system are: accuracy and simultaneous payment of tax payments to the budget system of the country, as well as accounting of payers; liaising with financial and executive bodies; reporting to higher authorities; forecasting tax revenues; analysis and evaluation of economic activity of organizations at the regional level; carrying out the necessary tax measures; application of the latest information technologies, etc.

Improving the quality of tax planning is achieved by improving the efficiency of financial information use, which is possible during the following activities.: formation of a comprehensive system of information support for tax authorities, containing information on industries and categories of taxpayers; study of techniques for assessing the reliability of the information contained in the tax statements; automation of the taxpayer monitoring system subject to on-site tax audits; creating a mechanism for the purpose of correctly calculating the tax base from different activities and indirect borders to characterize the activity of enterprises; formation of the information base of tax violations revealed during the control of the chamber, during the field tax audits, etc. [14; 15].

Currently, much work is being done to improve tax administration, which is responsible for the full and one-time receipt of taxes and other mandatory payments into the budget.

Modern tax planning systems must at the same time ensure: the highest level of tax revenue to support optimal financing of budget expenditures; reduction of taxpayers' expenses and application of requirements that are advantageous to them in fulfilling their tax obligations; adherence to the principle of fairness for all economic agents.

Through a comprehensive study of the elements of the systematic approach to the joint implementation of tax planning processes, it is possible to identify ways to improve the tax control system and improve the management of tax authorities and financial services.

The systematic approach to the study of the basics of tax planning at the state level, having a complex multicomponent structure, harmoniously integrates into the information space of the state system and regulation of the economy. This circumstance requires a rethinking of approaches to the organization and maintenance of the system of accounting and analytical procedures, expansion of the arsenal of applied methods and tools.

The conceptual principles of tax planning are fundamental tenets. From a practical point of view, six basic principles are identified in scientific planning and forecasting at the macro level:

- the principle of systematic – unconditional interconnection and subordination of objects of planning and forecasting, the forecast background and their elements;

- the principle of consistency – the observance of the conditions for the systematization of forecasts and plans for specific periods. It finds application in the hierarchy of projections and plans, as well as in their short-term relationship;

- the principle of variance – finding alternatives to forecasts, variants of drawn up plans. The presence of various goals, potentials, limits and tools for creating and changing forecasts provides multivariate both micro and macro forecasts;

- the principle of continuity (adaptation) – a necessary condition for changing the forecast when providing new information about the forecasting object and adapting them to future plans;

- verified principle – conducting a check for the reliability, clarity and rationality of the forecast, ie improving the qualitative characteristics of the forecast;

- the principle of profitability – the requirement of a consistent assessment of economic efficiency in the conditions of generating planned and forecast information data, that is, determining the positive result of using such data over the total cost of their formation in a specific time interval. In compliance with the principle of profitability, the operational and strategic profitability of the plan and forecast (that is, the importance of planning and forecasting results for the respective entities) is determined.

Conclusions from the study. Thus, planning the development of socio-economic systems is an area of scientific and practical activity that deals with issues of methodology, organizational, methodological, information and technological and personnel support of this subject area. The whole set of actions taken to achieve a qualitative and well-founded socio-economic forecast is based on the principles of scientific planning.

The idea of tax planning at the macro level is a coherent mechanism within which ongoing regulation of decisions, transformation of ways to obtain the necessary indicators while ensuring continuous control and monitoring of changes occurring using a systematic approach to decision-making in the regulation of the economy.

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