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## THE STUDY OF CIVIL SOCIETY INSTITUTIONS IN THE MECHANISM FOR MAKING STATE TAX POLICY IN UKRAINE

**Abstract. Purpose.** The purpose of the article is to consider comprehensively, from theoretical and methodological perspective, civil society institutions in the mechanism for making State tax policy. **Results.** The article focuses on the fact that the effectiveness of the mechanisms for State tax policy of Ukraine depends on the following factors: consistency and coherence of taxation laws, i.e., legal provisions and rules of tax collection determined and established by the State; raising of the level of legal awareness of taxpayers, spreading of the practice of internal free motivation for non-coercive tax payment; strengthening of the rules of tax administration, external coercion to pay taxes. It is proved that in the implementation of these factors in the mechanism for making State tax policy, civil society institutions are of special importance, since the consciousness of the entire society in paying taxes and compliance with tax legislation in general depends on them. Consultations with civil society institutions are held in the form of public discussions on taxation issues, electronic consultations with the public on the appropriateness of the tax burden on certain sectors of social production, as well as to study public opinion on the introduction or increase of tax rates on excisable goods. **Conclusions.** It is concluded that civil society institutions use the main forms in the mechanism for making State tax policy, such as the right to appeal, local initiatives, public consultations, and activities of public councils. Civil society institutions facilitate measures to resolve topical issues in the field of taxation, fight against tax offenses, and protection of the rights of taxpayers, etc. The activities of civil society institutions in the mechanism for making State policy is a relevant indicator of public trust in public authorities (bodies of the State Tax Service of Ukraine) and readiness for the proper implementation of public law decisions in terms of administration of taxes, fees, payments, etc.

**Key words:** state tax policy, civil society institutions, mechanism for making policy, administration of taxes, fees, payments.

### 1. Introduction

A well-developed civil society is a voice and advocate for the interests and aspirations of various social groups and citizens. Civil society can make a significant contribution to the sustainable development of the State by providing social services, ensuring social entrepreneurship, increasing the number of jobs and self-employed persons, improving the business environment, combating corruption, promoting transparency of the activities of State and local authorities and implementing other socially useful projects. Moreover, civil society institutions in Ukraine play an active role in promoting the restoration of territorial integrity and peacebuilding (Decree of the President of Ukraine On the National Strategy for

Promoting the Development of Civil Society in Ukraine for 2021-2026, 2021) and are an effective tool for making State tax policy in Ukraine. It is the latter who actively manifest their civil position, do not stand aside and are involved in this process in every possible way. The issue is to ensure that the forms and methods of public participation are truly effective and contribute to the development of an optimal tax policy that will ensure a balance between public and private interests. Nowadays, the process of involvement of public institutions in the adoption of socially important decisions by public authorities in general, and in making tax policy, is governed by a number of regulations that generally allow to identify typical forms. Our task is to identify them and define the specificities of civil society

institutions in the mechanism for making State tax policy.

Certain aspects of participation of civil society institutions in the mechanism for making State tax policy have been under focus of scientific research by I.V. Alek-sieiev, O.I. Baranovskiy, P.D. Bilenchuk, E.M. Bohatyriova, L.A. Burkova, O.D. Vasylyk, V.P. Vyshnevskiy, Yu.V. Harust, V.M. Heiets, O.D. Danilova, O.V. Dzhafarova, O. Kosytsia, V.I. Kravchenko, T.M. Kravtsova, M.I. Krupka, M.I. Kulchytskyi, N.P. Kucheriavenko, I.O. Lunina, K.V. Pavliuk, Yu.V. Pasichnyk, Yu.V. Petrenko, V.V. Pysmennyi, O.P. Riabchenko, T.V. Semeniak, V.M. Starynskyi, L.L. Taranhul, A.V. Tkachenko, O.P. Uhrovet-skyi, V.D. Chernadchuk, T.O. Chernadchuk, I.Ya. Chuhunova, and others. However, given the new challenges of the State's development, shortcomings in the collection of taxes and fees, as well as the formulation of proposals for their elimination, require a more detailed study of the role and place of civil society institutions in making tax policy.

The purpose of the article is to consider comprehensively, from theoretical and methodological perspective, civil society institutions in the mechanism for making State tax policy.

## **2. Principles of implementation of the mechanisms of State tax policy of Ukraine**

Scientists have repeatedly emphasised that the public component of tax policy actualises the problem of interaction between the State and citizens, represented by civil society institutions that defend its private and public interests in the field of taxation, since State tax policy affects the interests of all citizens without exception. It affects not only the amount of tax payments to the budget but also the correspondence of tax pressure to the public goods that the State should provide with the funds collected from the population (Rudenko, 2017, p. 97). Scientific research reveals that in transition economies, increased tax pressure and incorrect actions in tax administration lead to an increase in the shadow economy. This is due to the fact that tax expenditures make up a significant share of a taxpayer's total expenses, and thus, it is natural for entities to strive to minimise them. However, it should be considered that tax minimisation can be achieved through legal and illegal means: in the first case, taxes are usually paid in certain (reduced) amounts, while in the second case, they are not paid at all. Therefore, it is extremely dangerous for the State if taxpayers use methods related to "tax evasion" (Ivanova and Maiburova, 2010, p. 372). When implementing measures to reduce the tax burden, it should be borne in

mind that reducing tax payments is not a goal, but a way to improve the financial condition and increase the investment attractiveness of the organisation (Oryshchyn, 2019, p. 62).

Therefore, our State is facing a rather difficult question: to accept the current low level of public goods and, accordingly, to reduce the tax burden on business (which the latter will readily do, since it is now forced to spend money on quasi-public goods anyway) or to maintain and even gradually increase the level of tax burden by turning public services to face business and individuals and radically improving the supply of public goods. The choice of priorities and decision-making on reforming the tax system, as well as the willingness to implement reforms, ensuring public consensus around the objectives of long-term economic growth, is the main problem in making State tax policy at the current stage of its development and formation (Kutsenko, 2005, p. 320). Thus, in the presence of a developed civil society, there is an active dialogue between civil society institutions and the state authorities on the development, adjustment and implementation of State tax policy. Since the public is mainly interested in the practical components of State tax policy, the main focus of public interest is its tax mechanisms, i.e. the direct means of collecting and redistributing public income (Rudenko, 2017, p. 97).

The effectiveness of the mechanisms of State tax policy of Ukraine depends on the following factors: consistency and coherence of taxation laws, i.e., legal provisions and rules of tax collection determined and established by the State; raising of the level of legal awareness of taxpayers, spreading of the practice of internal free motivation for non-coercive tax payment; strengthening of the rules of tax administration, external coercion to pay taxes (Lytvyn, 2018). Civil society institutions are directly involved in the implementation of these factors of State tax policy mechanism since the consciousness of the entire society in paying taxes and compliance with tax legislation in general depends on them.

According to O.V. Kurnosov, the specificity of forming the mechanisms for State tax policy of Ukraine in the context of the innovative development of the State is the narrowing of the function of direct state influence on taxation, enabling to focus more on the methods of indirect and informal influence (Kurnosov, 2018, pp. 18-19). In addition, the implementation of the mechanisms for State tax policy of Ukraine provides for the reorientation of the latter to the transition from a bureaucratic paradigm to a managerial one, which includes, in addition to the fiscal area, regulatory one (tax

incentives for economic activity and discouragement of violations of the legislation on taxes and fees, which implies liability to the State for late and incomplete payment of taxes), as well as tax administration (planning, forecasting, accounting and control). Their optimal combination will maximise the effectiveness of State tax policy (Kurnosov, 2018, p. 19).

In T.F. Kutsenko's opinion, the taxation mechanism is the practical making of tax policy with the help of various tax instruments (fiscal regulators, levers, incentives, sanctions, etc.), aimed at implementing the following tax policy measures: 1) collection of taxes, fees (mandatory payments), etc.; 2) formation of revenues of the state and local budgets of the country; 3) influence on the socio-economic development of the country; 4) influence on financial and economic phenomena and processes in business activities, etc. (Kutsenko, 2005, p. 241).

In addition, it should be noted that the basis for the construction and functioning of any tax mechanism is based on the elements of taxation, which can be grouped into: basic, that is, the main characteristics of the tax, without which it is impossible to imagine the relevant tax mechanism (taxable entity or taxpayer, object of taxation, tax rate); additional, that is, necessary characteristics that reveal the specifics of the tax mechanism and its use (tax privileges, source of payment or tax base, tax quota, budget or fund where tax payments are received, terms and frequency of tax payments, etc. (Kutsenko, 2005, pp. 241-242).

Furthermore, it should be noted that the potential of civil society institutions is not sufficiently applied in the socio-economic development of Ukraine. According to an analysis of data published on the official website of the State Statistics Service of Ukraine, the share of such institutions in Ukraine's gross domestic product in 2010-2020 was 0.7-0.8 percent, compared to 4-8 percent in the countries of the Organisation for Economic Cooperation and Development and 1.5-2.4 percent in most of Eastern European countries (Decree of the President of Ukraine On the National Strategy for Promoting the Development of Civil Society in Ukraine for 2021-2026, 2021). Therefore, an enabling environment for citizens and business entities is required to support civil society institutions, including by introducing tax incentives to support civil society institutions, their participation in the socio-economic development of the State, allowing for international practice; promoting the development of charitable activities, for example, by reviewing the amount of tax-free charitable assistance provided by civil society institutions with non-profit status in favour of people in difficult life

circumstances, as defined by the Law of Ukraine "On Social Services" (Decree of the President of Ukraine On the National Strategy for Promoting the Development of Civil Society in Ukraine for 2021-2026, 2021).

It should be marked that the problem of tax evasion has a complex background and can be solved to some extent not only by creating an effective mechanism for de-shadowing the economy as a system of measures and tools to improve the quality of public services, improving control over tax payments and partially shifting the burden of social security to market instruments and mechanisms (private pension insurance, health insurance, etc.), as well as by involving civil society institutions as relevant participants in the mechanism for making State tax policy. An important factor that will contribute to the de-shadowing of the economy, especially tax evasion, should be adequate changes in the public consciousness of citizens, namely the recognition of moral values and virtues as a guarantee of the future socio-economic development of Ukraine (Kutsenko, 2005, p. 313).

Our further research will be aimed at identifying and studying the main forms of participation of civil society institutions in the mechanism for making State tax policy.

One of the main forms of participation of civil society institutions in making State tax policy is *the right to appeal* to public authorities. According to Article 40 of the Constitution of Ukraine (1996) and the Law of Ukraine "On appeals by citizens" (Law of Ukraine On appeals by citizens, 1996), a citizen or a group of citizens may apply to public authorities that make State tax policy with a relevant appeal (application, proposal, motion or petition). These types of appeals may relate to various taxation issues: providing information on the creation of the taxpayer's "Electronic account", filing a complaint against unlawful actions of regulatory authorities and taxation issues, or, on the contrary, suggesting innovations and new tools to improve the provision of services in this field.

One of the forms of public participation in making State tax policy is "local initiatives". This form of public participation has its own regulatory framework. For example, Article 9 of the Law of Ukraine "On Local Self-Government in Ukraine" states that members of a territorial community have the right to initiate consideration of any issue by the council within the latter's competence. That is, the local initiative, in our case, may relate to the revision of the distribution of the community budget or the establishment of single tax rates in a certain territory, etc.

It is essential to mention that the procedure for submitting a local initiative to the council is

determined by the representative body of local self-government or the charter of the territorial community, allowing for the requirements of the Law of Ukraine "On the principles of State regulatory policy in the field of economic activity" (Law of Ukraine On the principles of state regulatory policy in the field of economic activity, 2003). These draft laws, which are directed by local governments to establish local taxes and fees, determine local tax policy and ensure the filling of the respective budgets, and therefore are an important part of the national budget and tax processes (Establishment of local taxes and fees – according to a simplified procedure: the initiative of the DRS, 2022).

### 3. Participation of public institutions in the management of public affairs

It is worthwhile to mark that given the significance of the participation of public institutions in the management of public affairs, the Cabinet of Ministers of Ukraine adopted Resolution No. 996 as of November 03, 2010 "On ensuring public participation in the formation and implementation of public policy" (Resolution of the Cabinet of Ministers of Ukraine On ensuring public participation in the formation and implementation of public policy, 2010). At the bylaw level, there was an attempt to define the main forms of participation of public institutions in making State policy. Transforming the above into the subject of our study, the forms of participation enshrined in this Resolution should be underlined. For example, according to clause 5 of this Resolution, such forms include "public consultations" and "public councils".

*Consultations* with civil society institutions are held in the form of public discussions on taxation issues, electronic consultations with the public on the appropriateness of the tax burden on certain sectors of social production, as well as to study public opinion on the introduction or increase of tax rates on excisable goods. In this context, there is a positive impact on the coordination of joint actions in making State tax policy through the adoption of relevant decisions, and at the same time, it is the most effective way to exercise the constitutional right of citizens to participate in the management of public affairs.

In addition, the involvement of civil society institutions in consultations in the mechanism for making State tax policy has the following prerogatives: 1) they allow engaging public experts to solve a specific problem or develop a solution without additional costs; 2) they increase the level of public trust in the authorities and readiness for the proper implementation of public legal decisions; 3) they improve the quality of public law decisions in terms

of meeting the needs of the public; 4) they allow identifying and eliminating negative consequences of public law decisions at the stage of their development through the involvement of stakeholders in the discussion; 5) they share responsibility for decisions and their consequences between the authorities and the public (which either participated or did not participate in consultations due to passivity and disorganisation) (Krasnosil'ska, Latsyba, Voloshyna, Kentseva, Vashchuk, 2013, p. 39).

Thus, consultations with civil society institutions are held in order to involve citizens in the management of public affairs, to provide them with free access to information on the activities of executive authorities (the State Tax Service of Ukraine), and to ensure publicity, openness and transparency of the activities of these bodies. Public consultations should facilitate the establishment of a systematic dialogue between the executive authorities and the public, improve the quality of preparation of decisions on important issues of State and public life, allowing for public opinion, and create conditions for citizens to participate in the development of draft decisions (Resolution of the Cabinet of Ministers of Ukraine On ensuring public participation in the formation and implementation of public policy, 2010).

With regards to "Public Councils", the latter is a temporary advisory body established to facilitate the participation of civil society institutions in making public policy in general and in the taxation sector in particular. Representatives of public associations, religious, charitable organisations, creative unions, professional unions and their associations, associations, employers' organisations and their associations, mass media, registered in the manner established by law, may be elected to the Public Council (Resolution of the Cabinet of Ministers of Ukraine On the approval of a standard provision on the public council under the ministry, another central body of executive power, the Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city, district, district in mm. Kyiv and Sevastopol state administration, 2010).

It should be noted that according to Resolution of the Cabinet of Ministers of Ukraine No. 227 of March 06, 2019, the State Tax Service of Ukraine cooperates with civil society institutions, ensures consultations with the public, in particular through the public council on making State tax policy (Resolution of the Cabinet of Ministers of Ukraine On approval of regulations on the State Tax Service of Ukraine and the State Customs Service of Ukraine, 2019).

For example, in 2020-2021, members of the Public Council at the State Tax Service

of Ukraine drafted legal regulations that were posted for public discussion on the official web portal of the State Tax Service of Ukraine and participated in their finalisation together with the State Tax Service specialists in the regular course of work.

The Public Council at the State Tax Service, in particular, provided comments and suggestions to the Draft Order of the Ministry of Finance of Ukraine "On Approval of Amendments to the Excise Tax Declaration Form and the Procedure for Filling Out and Submitting the Excise Tax Declaration" and a proposal for formulating a recommendation in the Receipt for suspension of tax invoices and adjustment calculations registration (Order of the National Agency for the Prevention of Corruption Approving the Procedure for Conducting Anti-Corruption Expertise by the National Agency for the Prevention of Corruption, 2020). Furthermore, this institution plays an active role in preventing corruption in the activities of tax authorities.

In general, it should be underlined that the main activities of the Public Council at the STS of Ukraine, which are primarily aimed at regulating in the field of taxation and protection of taxpayers' rights, such as: participation in meetings with representatives of public councils at central executive bodies and the Main Departments of the STS of Ukraine; review of draft regulations published on the official web portal of the STS and submission of proposals to the STS of Ukraine; hearing the report of the STS on the implementation of the Anti-Corruption Program of the STS of Ukraine; holding meetings of the Committees and reviewing problematic taxation issues with the involvement of the STS officials, independent experts, business representatives and the public; monitoring problematic taxation issues and submit-

ting proposals to the STS on the preparation of draft laws in the field of taxation; submitting proposals to the STS on resolving problematic issues of tax administration and non-tax payments; preparing proposals for amendments to the Tax Code of Ukraine and other legal regulations of Ukraine; analysing draft laws on tax legislation, conducting (if necessary) public expert review of draft laws and other draft regulations; cooperation with the Public Council at the Ministry of Finance of Ukraine in protecting taxpayers' rights; consideration of appeals from taxpayers and civil society institutions on topical issues in the field of taxation within the full powers of the Public Council; analytical work on the declaration and payment of taxes and fees based on the data of the State Tax Service of Ukraine, the functioning of the PCS and SEARP, the state of VAT refunds, combating tax violations, etc. (Official website of the State Tax Service of Ukraine, 2021).

#### 4. Conclusions

To sum up, it is important to highlight that despite the existence of various forms of public participation in making State tax policy, this "tool" is still in its infancy in our country.

Civil society institutions use the main forms in the mechanism for making State tax policy, such as the right to appeal, local initiatives, public consultations, and activities of public councils. Civil society institutions facilitate measures to resolve topical issues in the field of taxation, fight against tax offenses, and protection of the rights of taxpayers, etc. The activities of civil society institutions in the mechanism for making State tax policy is a relevant indicator of public trust in public authorities (bodies of the State Tax Service of Ukraine) and readiness for the proper implementation of public law decisions in terms of administration of taxes, fees, payments, etc.

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## ДОСЛІДЖЕННЯ ІНСТИТУЦІЙ ГРОМАДЯНСЬКОГО СУСПІЛЬСТВА В МЕХАНІЗМІ РЕАЛІЗАЦІЇ ДЕРЖАВНОЇ ПОДАТКОВОЇ ПОЛІТИКИ В УКРАЇНІ

**Анотація. Мета.** Метою наукової статті є комплексне теоретико-методологічне осмислення інституцій громадянського суспільства в механізмі реалізації державної податкової політики. **Результати.** У статті звертається увага, що ефективність реалізації механізмів державної податкової політики України залежить від таких факторів: несуперечності й узгодженості законів оподатку-

вання, тобто визначених і встановлених державою правових норм і правил справляння податків; підвищення рівня правосвідомості платників податків, поширення практики внутрішньої вільної мотивації до не примусової сплати податків; посилення правил податкового адміністрування, зовнішнього примусу до сплати податків. Доведено, що у здійсненні зазначених факторів у механізмі реалізації державної податкової політики особливе місце відводиться інституціям громадянського суспільства, оскільки від них залежить свідомість усього суспільства у сплаті податків та дотримання податкового законодавства загалом. Консультації з інститутами громадянського суспільства проводяться у формі публічного обговорення питань оподаткування, електронних консультацій з громадськістю щодо доцільності податкового навантаження на окремі сфери суспільного виробництва, а також з метою вивчення громадської думки щодо введення або збільшення податкових ставок на підакцизні товари. **Висновки.** Зроблено висновок, що інституції громадянського суспільства використовують у своїй діяльності основні форми в механізмі реалізації державної податкової політики, а саме: право на звернення, місцеві ініціативи, консультації з громадськістю, діяльність громадських рад. Завдячуючи інституціям громадянського суспільства здійснюються заходи, спрямовані на врегулювання актуальних питань у сфері оподаткування, боротьби з податковими правопорушеннями, а також у напрямі захисту прав платників податків тощо. Діяльність інституцій громадянського суспільства в механізмі реалізації державної політики є відповідним індикатором довіри суспільства до органів публічної влади (органів Державної податкової служби України) та готовності до належного виконання публічно-правових рішень у частині адміністрування податків, зборів, платежів тощо.

**Ключові слова:** державна податкова політика, інституції громадянського суспільства, механізм реалізації політики, адміністрування податків, зборів, платежів.

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