THE GLOBAL PRACTICE OF INTRODUCING TAX AMNESTIES: EXPERIENCE FOR UKRAINE

The author analyzes the use of mechanisms to encourage voluntary disclosure of undeclared assets in the legal field, in particular, the introduction of tax amnesties in the practice of definite countries, with the definition of their appropriateness and the elaboration on its basis proposals on the feasibility of implementing appropriate mechanisms in Ukraine. Comprehensive approaches to the use of basic principles of improving public tools, in particular introduction of tax amnesty, to combat the shadowing of the economy, as well as concealment of proceeds of crime. Therefore, the introduction of capital amnesty or tax amnesty actually means the implementation of a compromise agreement, which involves acknowledging the forced implementation of shady activities due to an imperfect institutional environment.

Non-payment of taxes is a crime, which encourages taxpayers, who have undeclared assets, look for ways to hide them in the future, and the need to use them in business and private life is legalization. In the interest of the state is to create a legal scheme that will allow taxpayers, because of the imperfection of the legal system of the state, high tax pressure and uneven tax burden on business entities, low level of tax discipline they did not declare their assets and did not pay taxes in a timely manner. Therefore, the most of transit economies to ensure the transition of funds from the shadow economy to the legal one and general improvement of the economy carry out a tax amnesty, which allows to organize on favorable terms of tax relations with taxpayers, who did not comply with the requirements of tax legislation.

In order to get quality results from the tax amnesty, it is necessary to think through a mechanism that allows to do everything competently and logically. Apply a comprehensive approach that should be conscious not for one-time budget filling, but to build a healthy transparent system. Ukraine should focus on the overall reform of the tax system and tax policy, including reforming the fiscal system, including reforming the fiscal system in accordance with European standards, taking into account national characteristics.

The study raises an urgent problem for Ukraine: the search for the most effective approaches to the implementation of mechanisms for voluntary disclosure of undeclared assets, including a successful capital amnesty. At the same time, it is necessary to take into account the positive experience of some countries and focus on the peculiarities of the national tax system and the state mentality.

Obtaining positive results from the tax amnesty requires the creation of basic conditions: first of all, citizens' confidence in the authorities; tax amnesty should be carried out within the framework of reforming the tax system as a whole; provision of state guarantees of exemption from prosecution and confidentiality of information about the sources of origin of the declared objects; consistent policy at the internal and external levels; strengthening measures and criminal measures for violation of tax laws and expanding the powers of fiscal authorities, strengthening measures and criminal measures for violation of tax laws and expanding the powers of fiscal authorities; legalization of illicit proceeds must comply with the international standards.