PUBLIC OPINION IN RETROSPECTIVE OF STATE-SOCIETY RELATIONS IN TAXATION

Relevance of the research topic. In modern conditions of economic development, the issues of improving and reforming the taxation system in Ukraine are constantly in the focus of public opinion.

Formulation of the problem. The state policy in the field of taxation affects the interests of all citizens without exception. The problem of combining the interests of the state and taking into account the opinion of citizens should become a priority of the state on the way to ensuring the welfare of the country and its sustainable economic development.


Isolation of unexplored parts of a common problem. At the same time, domestic scientists do not sufficiently study the influence of public opinion on the tax policy of the state.

Formulation of the problem. Analysis of public opinion in retrospect and in the role of the foundation of relations between state authorities and society in the field of taxation and defining the main directions of criteria for cooperation between tax authorities and society through communication.

Presentation of the main material. The principles of interaction between the state power and the public are considered, the interaction of the State Tax Service of Ukraine with the public is analyzed, the real influence of public opinion on improving the efficiency of tax policy in Ukraine is revealed.

Results. Discussion and conclusion. In Ukraine, conditions have been created for the public to influence the effective activities of the state in the field of taxation. However, in practice, such interaction is almost absent. The primary task of the government is to increase the level of citizens' tax culture, literacy and discipline, as well as to promote predictability of tax policy.