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Fiscal statistics – the base of management decisions

The main task of government – ensuring the stability of the socio-economic development. The integrity of the system is saved provided the stability of its subsystems. The central place here belongs by financial subsystem and its main link - budget. Therefore, the sustainable socio-economic development based on the results of statistical analysis of tax revenue as the main source of budget revenues.

A comprehensive analysis of taxation should be realized with using a wide variety of statistical methods. We have to use those methods, which on the particular stage can provide the most complete and comprehensive description of the taxation process. These methods include: dynamic and structural analysis, correlation and regression models, factorial analysis and ranking, methods that determine the relationship of basic social and economic indicators.

Using a statistical approach makes possible to evaluate the structure of tax revenue, their structural and dynamic changing on the national and regional level and in sectoral aspects. Statistical analysis of the structure of tax revenues to budgets of all levels, which allows to set the main sources of government revenue, helps identify areas of rational adjustment of the current economic situation by influence on a specific type of economic activity through appropriate revenue has fundamental economic and socio-political importance. Such methodical approach requires a comprehensive statistical analysis with a prediction of possible consequences of each action and prevents the negative manifestations of any changes. The statistical approach makes it possible to assess the structural changes in the amount of tax payments to budgets of different levels according to changes in the economic situation in the country and in a separate researching region.

Statistical analysis of the structure make possible to provide general characteristic of each individual incomes along with research comprehensive tax revenue. By studying structural changes, investigate the dynamic series, built with all changes over time for all types of tax payments. Dynamic rows apply also for identify regularity of any types of taxes.

The research of tax payments involves the calculation relative size of structure, spatial comparisons, the coefficient of structural changes, coordination, localization, concentration, evaluating of the effectiveness of structural changes. In the study of the structure of tax revenues it is important to use the balance method, based on matrix model of structural-functional balance relationships.

The effectiveness of the tax system, the introduction and implementation of tax policy can be evaluated using the index method. The analysis of dynamic of revenue consists of such parts: due to the dynamics of individual components and components distribution, structural changes. We can determine the influence of individual factors on the dynamics of tax revenues using of them. Factor analysis of the dynamics will help develop measures to promote the direct tax revenues taking into consideration the influence of the main factors, to increase the efficiency of tax collection.

These methods define a specific definition of taxation trends, measurement and evaluation of deviations and their causes, the research of relationships between indexes. It make possible to develop measures of increase the efficiency of tax collection based on statistical observations.

Results of statistical analysis promote to increase the fiscal efficiency by means of the optimization the tax policy by taking into account trends in changes of the number of taxpayers and tax load; make a decisions for individuals and juridical person that avoid of taxes payment.

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