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ANALYTICAL EVALUATION OF THE RESULTS OF CUSTOMS PAYMENT PROCEEDINGS IN THE CONTEXT OF THE FORMATION OF THE BUDGET REVENUE

Keywords: customs payments, excise tax, value added tax, customs duty.

Before the customs authorities in Ukraine at the present stage of the formation of market relations there are important tasks, the solution of which the economic security of the state essentially depends. There is a need for a statistical review and study of transfers of customs payments to the State Budget of Ukraine, primarily because their formation gives the country the opportunity to influence the planning of the budget and foreign economic activity.

In fig. 1 the amount of value added tax in the State Budget of Ukraine as of 2015–2017 is presented.

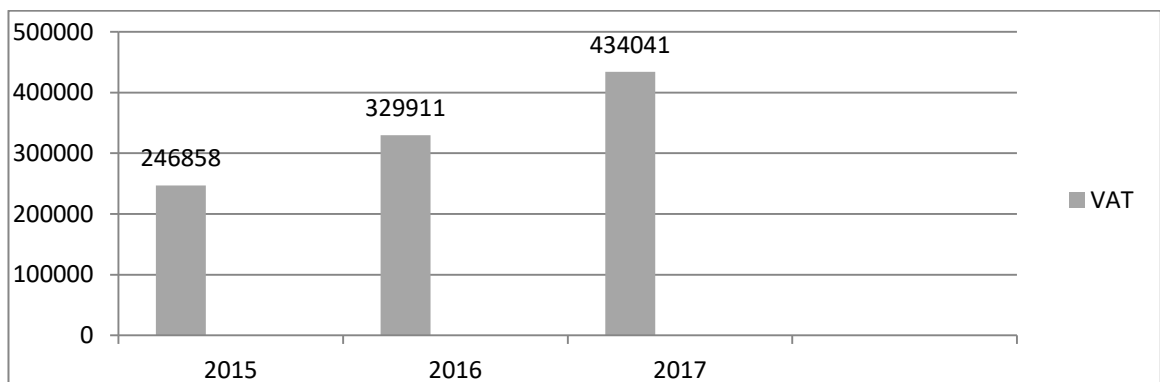


Fig. 1. Value Added Tax in the State Budget of Ukraine as of 2015–2017, UAH million.

Source: [1]

In fig. 1 VAT value added in the State Budget of Ukraine as of 2015–2017. In 2017, the value added tax is recorded at the level of UAH 43 4041 million, which is 25% more than in 2016.

In fig. 2 the volume of excise tax was charged in the State Budget of Ukraine as of 2015–2017.

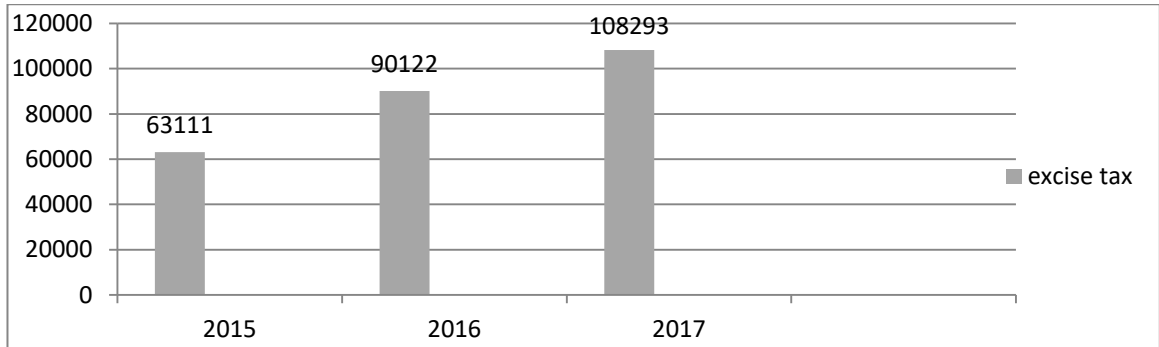
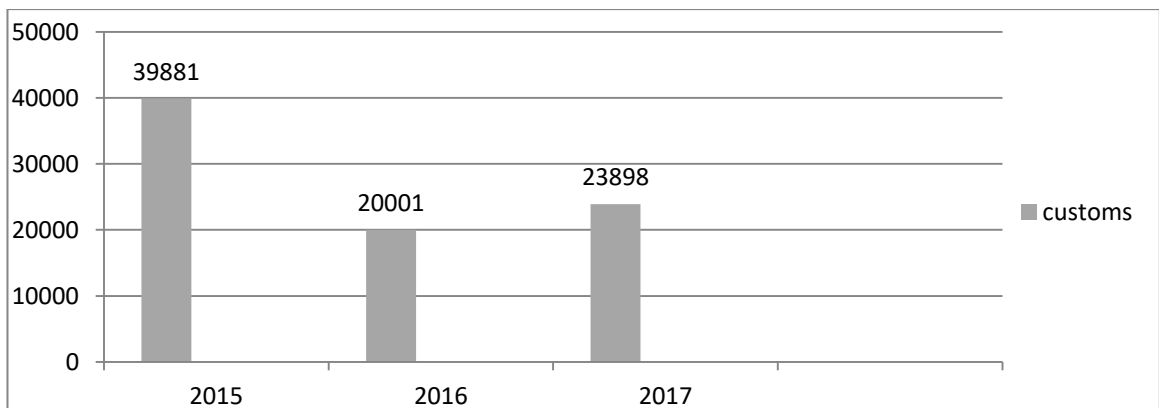


Fig. 2. Excise tax in the State Budget of Ukraine as of 2015–2017, UAH million.

Source: [1]

By the level of fullness of the budget, the excise tax among indirect taxes ranks second after the value added tax. In 2017, the excise tax is levied on the budget at the level of UAH 10,893 million.

In fig. 3 the volume of duties in the State Budget of Ukraine as of 2015–2017 is given. Thus, compared to 2015, in 2016, the receipts from customs duties decreased by almost 1.5 times, amounting to UAH 23898 million, which can be explained by the decrease in This year, import of goods into our country. Compared to 2016 in 2017, this indicator increased by 19%.



**Fig. 3. Customs duty in the state budget of Ukraine as per the state
2015–2017, mln. UAH**

Source: [1]

Indirect taxes are not only the main source of filling the consolidated budget of Ukraine, but also an effective tool of fiscal policy. Given the European integration course, Ukraine needs to build a model of indirect taxation that would meet modern economic conditions, stimulate business development and be attractive to investors.

Literature

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