

**Pokataieva O.V., Davidkov S.O.**

## **CONCEPTUAL FRAMEWORK RESEARCH TAX POLICY AS A FACTOR OF SOCIO-ECONOMIC COUNTRY DEVELOPMENT**

In the article the socio-economic aspects of the regulatory impact of tax policy. Noted lack of research results of implementation of tax policy within fiscal parameters, because this approach ignores the socio-economic aspects. It is overviewed research priority areas of tax policy as factors of socio-economic development. One of the areas of tax policy studies considered assessment of its socio-economic effectiveness based on generalized direct and indirect indicators that made it possible to justify the cognitive model of socio-economic efficiency of the tax state policy. When asked to understand the social efficiency level of formation of favorable tax conditions for the duty of each to pay taxes and other obligatory payments; under the economic efficiency of tax policy – the level of formation of the tax environment that encourages growth and capital entities. Tax competition is considered the world as one of the areas of tax policy studies, development of which has led to some positive and negative consequences in the context of capital mobility. Overview main research ratings tax policy at the macro level, resulting in identified improvements rated Paying Taxes Rank and middle-fiscal freedoms rating system The Heritage Foundation.

Socio-economic development of Ukraine is the subject of regulatory impact of tax policy, whose fiscal balance and stimulating aspects depending on the current socio-economic status and social needs, bringing manifested its regulatory function. Adherence to balance the interests of society and state entities in the field of taxation directly form the effectiveness of tax policy.

However, the practice of implementing tax policy demonstrates the existence of a closed circle on balancing these interests, including: increasing the tax burden causes a reduction in the level of economic devel-

opment and the simultaneous improvement of social development by increasing social spending, and, conversely, lowering the tax burden entails raising economic development and the simultaneous reduction of social development. This dependence is available because social development, in general, based on the mechanisms of state support and maintenance, and not on the principles of self-organization and self-development, as implemented in the EU. While the social development in Ukraine based on state support, tax regulatory tools will be ineffective for the balance of interests of all parties. That is why research questions of tax policy in the context of social and economic development remain relevant.

Tax policy as a factor of socio-economic development of Ukraine, serving the purpose of the study as a regulatory tool because aspects of the operation are analysed within the fiscal parameters, including: statistical analysis and forecasting in tax revenues, evaluation of the tax burden, the efficiency of tax rates and compliance with the tax base etc.

Research tax policy as a factor of social and economic development are carried out at various levels and dimensions of measurement. The main directions of research results of tax policy include:

- Socio-economic efficiency;
- The level of tax competition and tax competitive advantages;
- The level of international rating systems.

The noted research directions form the general idea of the impact of tax policy on micro, macro and global context of tax space. Grounded cognitive model of social and economic efficiency of the tax policy based on establishing causal relationships identified direct targets.