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Naumenko Konstantin Valerievich,
Postgraduate Student, Department of Public Administration, Interregional Academy of Personnel Management, 03039, Kyiv, Str. Frometivska, 2, tel: 380660179216, e-mail: k.v.naumenko@i.ua, [https //orcid.org/0000-0001-8822-3070](https://orcid.org/0000-0001-8822-3070)

Науменко Костянтин Валерійович,
аспірант кафедри публічного адміністрування персоналом, 03039, м. Київ, вул. Фрометівська, 2, тел.: 380660179216, e-mail: k.v.naumenko@i.ua, [https//orcid.org/0000-0001-8822-3070](https://orcid.org/0000-0001-8822-3070)

Науменко Константин Валерьевич,
аспирант кафедры публичного администрирования

Межрегиональной Академии управления персоналом, 03039, г. Киев, ул. Фрометовская, 2, тел.: 380660179216, e-mail: k.v.naumenko@i.ua, [https // orcid.org/0000-0001-8822-3070](https://orcid.org/0000-0001-8822-3070)

CHARACTERISTICS OF TAX SECURITY AND ITS ROLE IN PUBLIC ADMINISTRATION

Abstract. The article examines the concept of tax security, which is a component of economic security of the state. The balance mechanism of state regulation of the tax burden, which should be optimal, has been investigated, since with low taxes the budget revenues are reduced and, as the tax burden increases, business entities begin to find ways to reduce costs. These include shadow activity, the removal of major assets in offshore areas, and the like.

The factors that evoke tax evasion or tax avoidance are discussed, as well as the particularities of these two concepts and their associated circumstances.

International experience and some features of taxation of a number of leading countries in the world are studies. Measures to improve the investment climate are analyzed.

Also, the article found that tax security is a state of security of the system of budget revenues, which play the most important role in filling the state treasury.

The dynamics of the tax burden in Ukraine and the level of the shadow economy are compared. The data and methodology for calculating the level of the shadow economy in Ukraine were taken from the conclusions of the Ministry of

Economic Development, Trade and Agriculture of Ukraine. Ukraine's business taxation figures are taken from World Bank statistics.

Also, the article suggests recommendations on the need to create an effective mechanism for state regulation of tax security, starting from building up the conception and understanding basic requirements for optimization of management decisions, to proposals for information and analytical support. The first step in such activities should be optimization of management decisions that is the subject for further research and scientific investigation.

Keywords: tax security, public administration, taxes, economy, state, citizens.

ХАРАКТЕРИСТИКА ПОДАТКОВОЇ БЕЗПЕКИ ТА ЇЇ РОЛЬ В ДЕРЖАВНОМУ УПРАВЛІННІ

Анотація. Досліджено поняття податкової безпеки, яке є складовою економічної безпеки держави. Досліджено балансовий механізм державного регулювання податкового навантаження, який має бути оптимальний, оскільки при низьких податках зменшується надходження до бюджету. Також при збільшеному податковому навантаженні суб'єкти господарювання починають знаходити шляхи зменшення витрат. До таких можна віднести тіншову діяльність, виведення основних активів в офшорні зони тощо.

Розглянуто фактори, які спричиняють ухилення, або уникнення оподаткування, а також особливості цих двох понять та пов'язані з ними обставини.

Досліджено міжнародний досвід і деякі особливості оподаткування ряду провідних країн світу. Проаналізовано заходи з поліпшення інвестиційного клімату.

Також встановлено, що податкова безпека являє собою стан захищеності системи бюджетних надходжень, які відіграють найголовнішу роль у процесі наповнення державної скарбниці.

Наведено порівняння динаміки податкового навантаження в Україні та рівня тіншової економіки, що загалом дало можливість звернути увагу наукової спільноти на тенденції до зменшення тіншового сектору після проведення в Україні податкових реформ. Дані та методологія розрахунку рівня тіншової економіки в Україні були взяті з висновків Міністерства розвитку економіки, торгівлі та сільського господарства України. Дані щодо оподаткування підприємств України взято із статистичних матеріалів Світового банку.

Також запропоновано рекомендації щодо необхідності створення ефективного механізму державного регулювання стану податкової безпеки, починаючи від створення концепції та розуміння основних вимог до оптимізації управлінських рішень, закінчуючи пропозиціями щодо інформаційно-аналітичного забезпечення. Початковим етапом в таких заходах має бути оптимізація управлінських рішень, що є предметом подальших досліджень та наукового розвитку.

Ключові слова: податкова безпека, державне управління, податки, економіка, держава, громадяни.

ХАРАКТЕРИСТИКА НАЛОГОВОЙ БЕЗОПАСНОСТИ И ЕЕ РОЛЬ В ГОСУДАРСТВЕННОМ УПРАВЛЕНИИ

Аннотация. Исследовано понятие налоговой безопасности, которое является составляющей экономической безопасности государства. Исследован балансовый механизм государственного регулирования налоговой нагрузки, который должен быть оптимален, так как при низких налогах уменьшается поступление в бюджет. Также при возросшей налоговой нагрузке субъекты хозяйствования начинают находить пути уменьшения расходов. К таким можно отнести теневую деятельность, вывод основных активов в оффшорные зоны и т. д.

Рассмотрены факторы, которые вызывают уклонения или избежание налогообложения, а также особенности этих двух понятий и связанные с ними обстоятельства.

Исследован международный опыт и некоторые особенности налогообложения ряда ведущих стран мира. Проанализированы меры по улучшению инвестиционного климата.

Также в статье установлено, что налоговая безопасность представляет собой состояние защищенности системы бюджетных поступлений, которые играют самую главную роль в процессе наполнения государственной казны.

Приведено сравнение динамики налоговой нагрузки в Украине и уровня теневой экономики, что в целом дало возможность обратить внимание научной общественности на тенденции к уменьшению теневого сектора после проведения в Украине налоговых реформ. Данные и методология расчета уровня теневой экономики в Украине были взяты из заключений Министерства развития экономики, торговли и сельского хозяйства Украины. Данные относительно налогообложения предприятий Украины взяты с материалов статистики Всемирного банка.

Также предложены рекомендации о необходимости создания эффективного механизма государственного регулирования состояния налоговой безопасности, начиная от создания концепции и понимания основных требований к оптимизации управленческих решений, заканчивая предложениями по информационно-аналитическому обеспечению.

Начальным этапом в таких мероприятиях должна быть оптимизация управленческих решений, что является предметом дальнейших исследований и научного развития.

Ключевые слова: налоговая безопасность, государственное управление, налоги, экономика, государство, граждане.

Formulation of the problem. Creating conditions for the sustainable development of Ukraine requires increasing level of protection of the economic

potential, which is up to 86,78 % provided by tax revenues this year.

At the same time, the level of the shadow economy in Ukraine, according

to an the undefined calculation methodology, conducted by a number of profile ministries of Ukraine, amounts on average about 30 % of GDP over the last 2–3 years. And this is according to unconfirmed data [1]. In addition, in the tax revenues structure for 2020, domestic taxes on goods and services account for 59,40 %, of which the largest kind of income is the value added tax on imported goods, which makes it the object of most attention, since the illegal import of goods in Ukraine is already becoming a national security threat.

However, one should also pay attention to the causes of this state condition. Why business tries to evade taxation and violating law, risks its own reputation and worsens the economic situation in the country.

The answer to this question lies in many ways. On the one hand, there is considerable interest from officials, on the other, the desire of businesses to make more profit, motivating this by too high taxes, although some European and leading countries in the world have much higher tax burden on imports.

On the other hand, considering such a situation in the context of public administration, the spread of smuggling is an even greater threat to small businesses operating in the internal market, thereby reducing revenues.

All the same, there are opinions about the positive side of the shadow economy, as money received by people illegally is spent domestically, thereby improving consumer demand [2].

All this, and many other unresolved issues, make the problem of ensuring the tax security of the country a component of the economic security a difficult op-

timization task. In what way to increase the attractiveness of economic activity in Ukraine while having a sufficient level of state taxation, and not provoking capital outflows from the country in view of the excessive tax pressure. Of course, these are not the only factors that create tax threats and risks. There are others. However, their addressing in accordance with the structure of tax revenues plays a key role.

Analysis of recent research and publications. In the context of global instability due to pandemics and a number of other problems, economic security plays a crucial role in the formation of the state. Therefore, in public administration, the point of focus is not only on counteracting threats and risks, but also on economic development. It is this type of development that is constantly mentioned by both domestic and foreign scientists [3; 4].

Interesting is the opinion of D. Kvashuk, who believes that security is not only a state of security, but also the realization of opportunities for further development [5, p. 201].

Considering the factor that the main component of economic security is tax security, which depends on the efficiency of the country budget filling, the corresponding phenomenon needs theoretical and methodological elaboration for further development of the economy, society and citizens.

Thus, the concept of tax security is not a new one. Much attention has been paid to its definition, however, no unambiguous opinion on its definition has been established to date. Majority of scientists believe that instruments of tax influence, through tax increases and strict controls, make it possible to

increase the level of economic security of the state, but at the same time, there are increasing risks. The study of the risk assessment problems in the tax sphere was carried out by the scientist P. Tetyayev, who proved that tax security is the main element of the economic security of the state, which generally indicates that the state of security in public administration depends directly on the fiscal policy [6].

Therefore, taxes and tax policy as a tool for ensuring the economic security of the state.

At the same time, the question of the tax relations validity and state tax security, business and society remains unresolved, since the conceptual links between them, as well as the contradictions, are the subject of main research on the way to solving this problem.

Therefore, a number of researchers have identified financial security as a separate topic for studying and see it as a condition of the state's ability to pursue independent financial and economic policies in accordance with its national interests [7–9].

The essence of the financial security of the state can be defined as the state of the economy, which ensures the formation of positive financial flows of the state necessary for optimal public administration. All this is also due to the fact that competition between states is constantly increasing, while resources on the planet are decreasing, the number of consumers of these resources is constantly increasing, and in general, to date, administrative decisions in public administration should not be repelled only with positions of the official's intuition, or his conservative point of view. They should be scientifically substanti-

ated, including the analysis of possible options for the development of their consequences, the estimated probability of threats and risks, the identified possibilities for implementation of such decisions, all that requires following properties from the state governor:

- confidence and experience of the responsible person;
- sufficient level of such persons' awareness;
- high level of decisions;
- high responsibility (legal and moral).

Thus, in the process of ensuring the security of the state, the role of tax security plays in increasing the financial and economic security, which constituents can be considered as: budgetary security; tax security; credit monetary security; price security; etc.

Among them, an adequate level of tax security is achieved by maintaining a sustainable and balanced approach to taxation, depending on the income and budgets of various levels, as well as the profitability of the businesses themselves.

Considering tax security in combination with budgetary security, we distinguish these two separate systems that are regulated by law, each by a separate regulatory act.

In this case, tax security implies a stable functioning of the country's budgetary system.

However, realizing that taxes are involved in shaping the revenue share of the budget, one can distinguish the fact that one of the major threats to budgetary security is the inefficiency of the tax system.

Therefore, formation of the tax security system requires a comprehensive

analysis of the functioning of state tax policy instruments to ensure the replenishment of capital in the real sector of the country economy.

Thus, the tax potential of a country is determined by its overall economic potential, and tax security is presented to us as a systemic entity with a certain number of elements.

K. Marx also noted that taxes incarnate the economically expressed existence of the state and its security, accordingly [10, p. 308].

Yes, it turns out that the fewer threats in calculating taxes, the bigger is the return from them, therefore, less problems in ensuring all the above types of security. And the content of tax security consists in creating conditions for the protection of the state mechanism of forced and mandatory withdrawal of part of the citizens property and their associations for the state needs.

The purpose of the article is to study the basic principles and scientific opinion regarding the definition of the tax security phenomenon and its role in public administration. Definition of dependence of this concept on budgetary security and economic security.

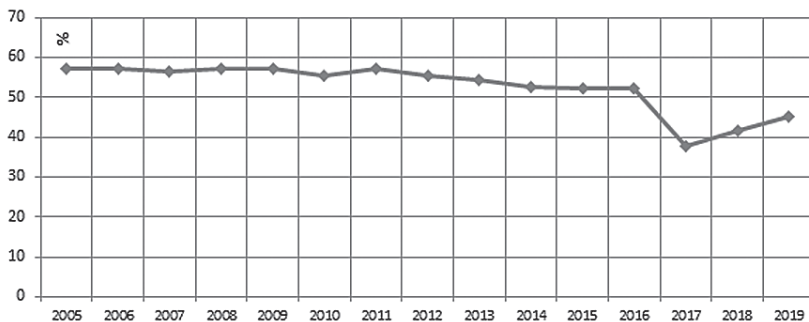
On the basis of the findings, the creation of proposals for the formulation of recommendations for improving the mechanisms of threat and risk prevention in the tax security system of Ukraine, through the optimization of management decisions.

Presentation of the main material.

As a result of imperfect optimization of tax relations, there is a threat to the economic security of the state. Such problems are not completely resolved to this day.

Turning to the work of the tax scholar S. Aksyukov, we should pay attention to his vision of this problem. The researcher considers optimizing the balance between the tax burden and the income of taxable entities as the most important task in public management [11].

Having analyzed the tax burden of different countries of the world, and correlating it with the dynamics of GDP growth, we can state the effectiveness of such taxation system. However, this is not final, since many other factors, such as the shadow economy, the conditions of development of production in the country, etc., are not taken into account. For example, in



Total tax rate in Ukraine (% of profit) in the period 2005–2019
Compiled by World Bank Metals, [12]

Ukraine for a long time, the overall tax rate was one of the highest in the world (Figure), and only in 2017 did tax reforms make it possible to reduce it.

It should be noted that the 2017 indicators were the lowest in the last 14 years in Ukraine. It was during this period, according to the results of 2017, that the level of the shadow economy decreased to 31 % of GDP, and was the lowest [13].

The question of what tax security was at the highest level may have ambiguous answers. Considering the rise of taxes for increasing budget revenues, it should be noted that the level of the shadow economy and the investment attractiveness of the country will decrease and, after a while, big business may migrate to countries with less tax pressure.

Therefore, the state of protection from threats, risks and dangers in the tax security system is determined precisely by the optimal ratio of business profits and a reasonable level of tax burden. And only in such circumstances can we talk about the optimization of fiscal policy, the result of which is an indicator of tax security in particular and economic security of the country as a whole.

The result is that such optimization cannot be implemented solely on the basis of visions of individual managers. It must be formed on the basis of a comprehensive state tax security management mechanism. The basis of such a mechanism should be a scientifically justified approach, supported by the highest possible analytical calculations and forecasts, including the maximum possible number of data sources.

At the beginning of the formation of the appropriate mechanism of state

regulation, there have to be developed the tax security concept.

The conceptual apparatus and normative aspects play a role in its formation. Therefore, the essence of tax security can be defined as a state of protection of the budget sector, which creates the conditions for socio-economic stability of society, guaranteed protection and the optimal balance of economic interests of the state and business.

It is necessary to meet the following requirements:

1. creation of economically sound tax regimes for objective market relations;
2. to have an influence on unscrupulous tax participants;
3. Ensure that taxpayer consciousness is influenced by sound economic behavior on the basis of a constitutional obligation to pay taxes.

Therefore, tax security must be understood on the basis of socio-economic interests in a civil society, and not only in the narrow sense of replenishing state budget revenues.

Such an understanding of this category will allow to accelerate the process of creating the tax security concept in Ukraine in practical application.

Conclusions. Tax security can be considered as a state of budgetary sphere security, under which conditions are created for the socio-economic stability of the society, guaranteed protection and the optimal balance of economic interests of the state and business. Such a balance needs further development, since today, neither on the normative nor the methodological level has been created the concept of tax security. So, there is no effective mechanism for fiscal policy optimiza-

tion in the country. What needs further development of this problem is, first of all, solution of issues on the optimization of management decisions in this field.

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