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TAXATION IN EU COUNTRIES, GREAT BRITAIN AND UKRAINE

Summary

The taxation process is an important tool of any state within its economic and social policy. This is related to the provision of support for social guarantees of the country's citizens, maintenance of its sovereignty and effective state administration. According to the European Council (Council of the European Union), almost 90% of EU revenue available to national governments is generated through taxes. However, if the tax revenues are not generated in full from the planned volume or there were unforeseen expenses, then this may lead to future debt obligations. The level of social protection of the country's population depends on the amount of tax revenues. Therefore, the majority of EU citizens agree to pay large taxes in order to receive their social guarantees (education, family benefits, loans, pensions).

The purpose of the study is to conduct an analysis of the types and sizes of tax rates and possible tax discounts that operate in countries where a significant number of Ukrainian citizens are during the war. In the process of writing the article, the information materials that were reflected on the official websites (portals) of the tax ministries of the EU countries, the European Commission, the search for public services and information of Great Britain, and the Verkhovna Rada of Ukraine were analyzed. The study showed that the number of taxes and their size can be determined by each country independently, depending on various political, social and local factors. In countries with a high level of social guarantees, the amount of taxes is the largest, and in countries that are trying to attract foreign business, the amount of taxes is small and they offer to use various programs and tax benefits. As a result, the process of tax policy harmonization is underway. The results of the research can be useful to domestic and foreign specialists in the economic field of activity who have a desire to start work or become a co-owner of a company located in the EU countries, Great Britain and Ukraine. The norms of the current legislation on taxation in the countries in which, according to Eurostat, a significant number of Ukrainian citizens reside, have been analyzed. According to the current legislation of the European Union, the countries that are part of it have the right to annually review the number and size of tax rates. Due to the fact that the dynamics of the number of companies and individuals opening their business in the EU is increasing, they are faced with the choice of choosing a country with the most optimal taxes and standard of living.

Keywords: taxation, tax system, taxes, corporate tax, sales tax, income tax, social tax, reduced rate.

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