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WAYS OF THE IMPROVEMENT OF THE SIMPLIFIED TAXATION, ACCOUNTING AND REPORTING SYSTEM IN UKRAINE

Research article studies ways to improve the simplified system of taxation, accounting and reporting in Ukraine. The development of the simplified system of taxation, accounting and reporting in Ukraine is analyzed; criteria that give businesses the right to choose such a system are considered. It has been stated that a simplified system of taxation, accounting and reporting was introduced in order to reduce the tax burden and simplify tax accounting and reporting on small businesses to bring them out of the “shadow” by tax incentives. The Ukrainian legislator has reproduced in the national legislation the European criteria for small businesses,

without changing the approach to establishing criteria for small businesses and using only quantitative criteria to identify such entities, while the requirements for the amount of income received for the year have decreased significantly. Business entities that apply the simplified system of taxation, accounting and reporting are divided into 4 groups of single taxpayers and criteria are established for each specific group of single taxpayers, while for single taxpayers of 1–3 groups of the simplified system of taxation, accounting and reporting, these criteria are different from the criteria established for single taxpayers of the simplified system of taxation, accounting and reporting of the 4th group.

As a result of the genesis of a simplified system of taxation, accounting and reporting, it has been changed from a special tax regime, which was introduced to support all small businesses, to a special tax regime aimed at supporting individual small businesses. At the same time, the approach to such criteria has undergone significant changes – at the present stage, both quantitative and qualitative criteria are enshrined, which give businesses the right to a simplified system of taxation, accounting and reporting.

It is suggested to bring the quantitative criteria that give natural persons–entrepreneurs the right to choose a simplified system of taxation, accounting and reporting in line with the criteria that define small businesses in the rules of economic law.

Keywords: taxation, accounting, reporting, simplified system, criteria, business entities.

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