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## **PRINCIPLES OF LOCAL TAXES AND FEES ADMINISTRATION**

This article is devoted to the issues of developing the principles of local taxes and fees administration. It is found out that in terms of reforming budget relations and updating the tax system in Ukraine the legislative consolidation of the principles of local taxes and fees administration has the relevance.

Based on the principles of tax law enshrined in the Tax Code of Ukraine the general principles of tax administration are singled out and analyzed in the article. The essence of the principle of legality of taxes and fees administration is defined; the principle of uniformity, which involves the use of similar approaches and methods of taxes and fees administration for all tax- and fee payers on the whole territory of Ukraine, is considered. Implementation of efficiency principle of taxation administration is grounded; fairness as one of the basic principles of taxes and fees administration is revealed. It is established that implementation of the principles of tax administration should

guarantee the rights of tax- and fee payers, protection of their honor, dignity and business reputation.

It is proved that local taxes and fees are important financial basis of local self-government. The necessity of improving taxation by implementing special principles of local taxes and fees administration, which assist formation of the benefits of local budget, is proved.

Author's interpretation of the essence of special principles of local taxes and fees' administration is provided. Such principles as the principle of combining national and local management by local finances, the principle of independence of the subjects of local taxes and fees administration, the principle of combining the uniformity and differences of the procedure of local taxes and fees administration, sufficiency principle, the principle of effectiveness are characterized. Some recommendations are expressed; suggestions aimed at improving legal regulation of local taxation in Ukraine are grounded.