

V. Udiak
Postgraduate Student,
Department of Finance Law,
National University of State Tax Service of Ukraine

FEATURES OF COMPETENCE OF FISCAL AUTHORITIES IN FOREIGN COUNTRIES IN THE IMPLEMENTATION OF TAX POLICY

In today's conditions in Ukraine continues to take place the administrative reform, which keeps away from the tax authorities. In fact, today there is a need to set up such a fiscal authority, which, on the one hand, will be the most effective in terms of ensuring the stability of revenues to the budgets of all levels, on the other hand, will prevent "traditional" for our country duplication of functions and responsibilities in the implementation of the tax policy. However, the specified reform cannot be effectively implemented without a detailed study of the features of fiscal competence of foreign countries (including Canada, the Italian Republic, the United States of America, the French Republic, the Kingdom of Sweden) in the implementation of tax policy. After all, the best foreign experience can be adapted to local realities, and used in practice by fiscal authorities in Ukraine.

Studying the features of competence of fiscal authorities in foreign countries in the implementation of tax policy, we came to conclusions about the feasibility of using best practices in reforming the fiscal authorities in Ukraine. In particu-

lar, deserve attention: the experience of attributing non-fiscal responsibilities to the competence of fiscal authorities; the experience of relationships of taxpayers with tax authorities based on customer relations; the experience of structuring the tax authorities according to their functions; the experience of the activity of the specialized police units (tax police) within the internal affairs bodies and others.

The study of features of competence of fiscal authorities in foreign countries in the implementation of tax policy can in the future have a significant impact on improving the efficiency of fiscal authorities in Ukraine. However, we should remember, that the reform of fiscal authorities in our country should not be a "blind" copy of the experience of individual countries, because it is impossible to impose elements of the legal system of any country in our reality. The adaptation of foreign innovations to local realities should take into account national specificity of state building, the level of development of legal culture and national mentality, which are unique in their own way.