

## SECTION 6 MONEY, FINANCES AND CREDIT

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### **CONCEPTUAL BASES OF RESEARCH OF TAX POLICY AS A FACTOR OF SOCIO-ECONOMIC DEVELOPMENT OF THE COUNTRY**

The article examines the socio-economic aspects of the regulatory impact of tax policy of a state. Overviewed research priority areas of tax policy as factors of socio-economic development of the state. Tax competition of countries of the world is considered as one of the research areas of tax policy. Generalized basic rating researches of the state tax policy at the macro level, which results in identifying positive shifts according to the Paying Taxes Rank and middle level of fiscal freedom by the ranking system of The Heritage Foundation.

Socio-economic development of Ukraine is a subject of regulatory impact of the state tax policy, which fiscal and stimulating aspects balance depending on the current socio-economic status and social needs, resulting in that its regulatory function is manifested. Adherence to balance of interests of the society, the state and the entities in the field of taxation directly forms the effectiveness of tax policy.

Research of tax policy as a factor of socio-economic development is undertaken at its various levels and planes of measurement. The main areas of research of the tax policy results include:

- socio-economic efficiency;
- level of tax competition and tax competitive advantages;
- the level in international rating systems.

As a result, these areas of research resulting form a general idea of the efficiency of the state tax policy at micro, macro levels and in a context of global fiscal space. Grounded a cognitive model of social and economic efficiency of the state tax policy based on establishing causal relationships of identified direct indices.

Characterized causal relationships of formation of the level of socio-economic efficiency of the state, among which are singled out the positive and negative effects of the identified indicators. Thus, it is found that on the socio-economic efficiency of the state tax policy positive effect: increased level of saving time on taxation and the level of conscious payment of taxes, and negatively: increased level of the tax burden and the level of costs of tax administration. Through the impact on these indicators of socio-economic efficiency of the state tax policy, there is formed the basis for raising its level.