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«Theories, thoughts, technologies:  
the foundations of modern science»

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# **THEORIES, THOUGHTS, TECHNOLOGIES: THE FOUNDATIONS OF MODERN SCIENCE**

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## **EUROPEAN EXPERIENCE IN ENSURING THE STABILITY AND EFFICIENCY OF THE TAX SYSTEM**

**Hlushko Alina**

Candidate of Economic Sciences, Associate Professor,  
Associate Professor of Department of Finance, Banking, and Taxation

**Varnavska Anna**

**Dorosh Valeria**

applicants for the first (bachelor's) level of higher education  
National University «Yuri Kondratyuk Poltava Polytechnic»

The tax system is a key element of any state's financial policy, as the effectiveness of its functioning determines budget revenues, economic development, and social welfare [1]. In the European Union (EU), taxation issues are of particular importance, as integration processes require harmonization of tax rules and ensuring fair competition between member states.

The European Union's tax system is not unified, as each member state retains sovereignty in the field of taxation. At the same time, the EU coordinates tax policy through directives, regulations, and decisions of the EU Court. The main objectives of tax harmonisation are to eliminate double taxation, ensure the free movement of capital, goods, services and labour, and combat tax evasion and aggressive tax planning. In this way, the EU strikes a balance between national tax sovereignty and supranational coordination [2].

Key regulatory acts in the field of taxation include [3]: Directive 2006/112/EC on the common system of value added tax, which is the basic document in the field of VAT; Directive 2011/16/EU on administrative cooperation in the field of taxation, which expands the exchange of tax information between member states; Directive 2016/1164/EU (ATAD), aimed at combating tax evasion; The Code of Conduct for Business Taxation (1997), which prevents harmful tax competition; and numerous decisions of the EU Court of Justice, which play an important role in the practical application of tax rules.

Value added tax is the central indirect tax in the EU. Its application is unified: the standard rate is determined by the member state, but cannot be lower than 15%. In addition, reduced rates (not less than 5%) are allowed for socially significant goods and services. To simplify cross-border trade, a “one-stop shop” (IOSS) system is in place, which, since 2021, allows entrepreneurs to declare and pay VAT in EU countries through a single electronic platform [4].

In the area of corporate taxation, the EU also does not have a single corporate income tax rate. Each country determines it independently, but the EU is actively implementing measures to prevent tax base erosion and profit shifting to offshore jurisdictions. An important step was the approval in 2022 of a global minimum tax of

15% for multinational companies, which is in line with international agreements within the OECD and the BEPS initiative.

Comparing the EU tax system with the Ukrainian one, we can identify both similarities and differences. Value added tax in Ukraine is 20%, which corresponds to the European average, but reduced rates (5–10%) are more widely applied in the EU, while in Ukraine they are limited. Corporate income tax in Ukraine is 18%, which is close to the EU average (ranging from 9% in Hungary to 31% in France) [5]. At the same time, Ukraine lacks a developed system of automatic exchange of tax information, which is standard in the EU in accordance with Directive 2011/16/EU. Ukraine is only gradually implementing the BEPS rules (since 2020), while the EU has been applying them much earlier and in a more comprehensive form. There is also a difference in digitalisation: the EU has highly developed electronic tax administration services (in particular, OSS and MOSS for electronic services), while in Ukraine, the process of digitalising the tax system is only just developing [6].

It is important for Ukraine to draw on European experience: extending reduced VAT rates to social goods, improving the automatic exchange of tax information, implementing EU directives and OECD standards, and developing digital tax administration tools.

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