

336.145.2

## ЦЕЛЕВАЯ ФУНКЦИЯ АДМИНИСТРИРОВАНИЯ НАЛОГОВ

*The article is devoted to investigation the trends of changes in the efficiency of tax administration, the formation of mechanism for analysis of the impact of changes in the volume of finances for the tax administration on the effectiveness of fiscal authorities. In a study the determination of the conditions of effective implementation of new taxes and predicting the effectiveness of uniting the Tax Service of Ukraine and the Customs Service of Ukraine in the Ministry of income and charges, its impact on the effectiveness of fiscal activity are carried out.*

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2012

4,7 , \$1 \$100 100 1,5-2,5 (internal revenue  
service (IRS) 1 40-67 \$ 214, IRS

IRS ( ) IRS

300 000 , 2010 , [9; 10].

[4]. , IRS, 5-10 %

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[1].

[2].

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( )

90 %

[5; 7; 8].

$$d = \frac{\sum_{i=1}^k (T_i - E_i)}{y(T_1, T_2, \dots, T_k)}, \quad (1)$$

 $T_1, T_2, \dots, T_k$  -

;

$E_1, E_2, \dots, E_k -$  ;  
 $y(T_1, T_2, \dots, T_k) -$  ,  
 :  

$$\frac{\partial y}{\partial T_i} < 0 (i = 1, 2, \dots, k). \tag{2}$$

, :  

$$T_i = T_i(E_1, E_2, \dots, E_k). \tag{3}$$

, :  

$$\frac{\partial T_j}{\partial E_i} = 0 (i \neq j);$$

$$\frac{\partial T_i}{\partial E_i} > 1. \tag{4}$$

$\Delta E_i,$   
 :  

$$\Delta_i d = \frac{(\frac{\partial T_i}{\partial E_i} - 1)y - \frac{\partial y}{\partial T_i} \times \frac{\partial T_i}{\partial E_i} \sum_{i=1}^k (T_i - E_i)}{y^2} \times \Delta E_i. \tag{5}$$

$(2, 3, 4)$  ,  
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 ,  
 ,  
 ,  
 ,  

$$\tag{6}$$

( , , , , ) 
$$\tag{7}$$

[3].

[6]:

$$\min \frac{\sum_{i=1}^k E_i}{\sum_{i=1}^k T_i}. \quad (6)$$

$$\sum_{i=1}^k T_i \geq \sum_{j=1}^n B_j. \quad (7)$$

$$\sum_{i=1}^N i \leq N \times \quad /100, \quad (8)$$

$B_j$  –  $(j=1,2,\dots,n)$ ,  $n$  – ,  $i$  –  
 $i$  –  $(=1,2,\dots,N)$ ,  $N$  –  
 – ( ) .

2002 2011 ( .1).

2013 ,

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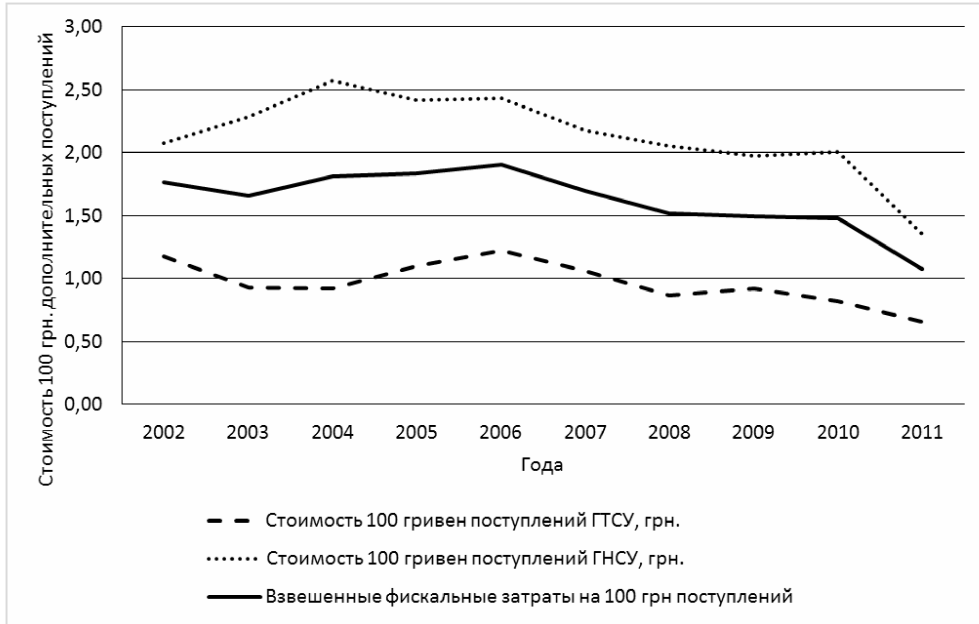
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t -

$E_k$ ,

$E_i (i = 1, 2, \dots, t)$ ,

,  $T_i$  -

, r

:

$$E_k \leq \frac{\sum_{i=1}^k (T_i - E_i)}{(1+r)^k} \tag{9}$$

(6).

$$(1) \quad - E_{k+1}, \quad - T_{k+1}.$$

$$\frac{E}{T} \geq \frac{E + E_{k+1}}{T + T_{k+1}} \Rightarrow \frac{E_{k+1}}{T_{k+1}} \leq \frac{E}{T} \tag{10}$$

500 000.

-\$ 100,

\$ 50  
10 %,

\$ 30

\$ 1000

1 000

).

1

3

$$500\,000 / 1\,000 = 500.$$

$$500 \times \$ 1\,000 \times 12 = \$ 6$$

\$ 24

(9)

$$: 24 / 1, 1 + 24 / 1, 21 - 30 = \$ 11,65$$

2 000

12

(

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: 1)

; 2)

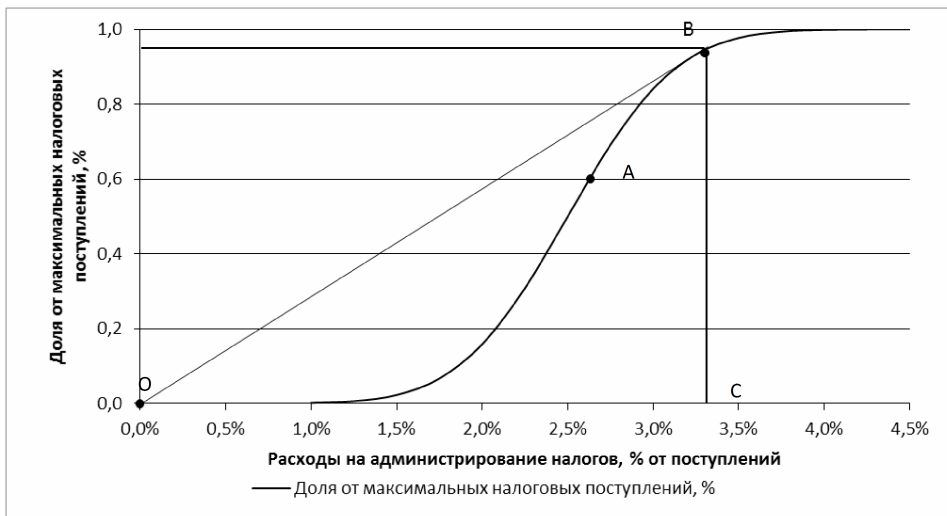
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[11].

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( 40 70 1 ),

S-

60 %,

95 %.

( )

( 100 )

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## СПИСОК ИСПОЛЬЗОВАННОЙ ЛИТЕРАТУРЫ

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