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**THE PRIORITY WAYS OF TAX OFFICERS' PROFESSIONAL TRAINING
UNDER THE CONDITIONS OF WORLD INTEGRATION**

The article reveals the normative legal aspects of educators' international cooperation in the sphere of taxation; substantiates the preferential ways of tax officers' professional training in a modern globalized society.

Keywords: *tax officers' professional training, retraining, advanced training, international cooperation, globalization, adaptation, optimization, 'people resources'.*

The problem stating. The problem of international cooperation in the sphere of tax education is urgent in the XXI century, it is being researched by many leading scientific institutions throughout the world and Ukraine, in particular.

It is known that tax service has appeared simultaneously with a state emergence and have passed four stages of its development which were characterized by the lack of organization and casual nature in the Ancient World and the Middle Ages (taxes were collected as unsystematic payments); by the tax collection system emergence in Europe in XVII – XVIII centuries, when taxes became the main source of a budget profit part in many countries, the theories and practice of taxation problems began to work out at that time; by the scientific and theoretical views formation of the nature of taxation after the World War I (the scientifically proved tax reforms were carried out and the tax collection system of the last decades was founded) and, at last, by the modern period of taxation development which has more deep theoretical substantiation of its problems due to tax reforms forwarded to the improvement of direct and indirect tax systems in the countries with the developed market economy at the end of XX century [2].

However, there are still no ideal tax systems. It means that there is no ideal base for professional growth of its officers. All countries do the theoretical search of a tax policy scientific grounds and the practical investigations of the effective and impartial taxation methods. To reach these aims tax officers have to know tax theories first (systems of scientific knowledge about the essence and nature of taxes, their role and meaning in a society life which are the models of state tax systems construction with different degrees of generalization) and they must conduct the appropriate tax policy based on economical, legal, ethical and organizational principals of tax collection – basic ideas and provisions that are used in a tax sphere.

Nowadays, the mastering of these professional knowledge and skills development is impossible without the global approach toward the professional training of people and this provides for the cooperation of teachers on the international level. Its starting point lies in the norms and standards of the

professional training in taxation which are regulated by legal acts, provisions and agreements at a state level.

The last investigations and publications analysis. The analysis of the scientific literature affirms that higher education in Economics was thoroughly studied by many scientists abroad. The works of L. Bartolom, G. LaBerge, G. Sigfread, G. Tompson, D. Johnstone, G. Zimmerman, S. Crainer, H. Leavit, G. Pfepher, G. Scott, G. Field and others are devoted to the history of formation, development and modern state of economical education based on the world integration.

The provisions of modern education philosophers V. Andrushchenko, Iv. Zyazyun, V. Kremen' form the theoretical base of these investigations.

The development of higher education abroad was studied by such Ukrainian and Russian scientists as Yu. Alferov, N. Avshenyuk, B. Vul'fson, O. Hluzman, V. Il'yina, T. Koval', T. Koshmanova, L. Pukhovs'ka, S. Riznychenko, Yu. Romanovs'ka, O. Romanovs'kyu, Al. Sbrueva, E. Khrykov, T. Chuvakova and many others.

The management and international cooperation in the field of business education were researched by M. Azarov, A. Brezvin, L. Evenko, P. Mel'nyk, O. Rohach, A. Filipenko, A. Subbot, A. Zharov and others.

The scientific working out of these scientists make the considerable contribution to the theory and methodology of the modern world professional training in the sphere of financial science which is based, first of all, on the international economical relations directed toward the economic integration and globalization.

The purpose of the article. It is worth to note that today the problems of utmost importance are connected with the international policy in the sphere of tax education, the activity of international financial, accounting and tax organizations which work out the normative and legal base of international cooperation in tax officers' professional training matters.

Unfortunately, the study of the world most developed countries' tax education experience has not been taken place in Ukraine, so our efforts are directed into the investigation of the world scientific society's activity in tax education with the purpose to get the possibilities of the national tax officers' professional training, retraining and advanced training improvement that is connected with the problems of modern taxation – eliminating of double taxation (which rises from the absence of interconnection between the legal norms in separate countries) and tax payers' discrimination. The other purposes are of no less importance: the harmonization of tax systems, tax policy and tax officers' professional training that means to strive for the conformity and mutual commensurability of tax systems and tax officers' professional training in different countries; fiscal policy and tax legislation unification, proper professional training of people who are able to resort to preventive measures regarding tax evasion; professional activity aimed at the harmonization of investment business taxation.

The basic material. International relations in the sphere of tax education are directed to the insuring countries' integration into the world educational and scientific space aimed at having access to the latest achievement of education, technologies,

culture, investments attraction for the world education and science development, mutual training and retraining of professionals.

The normative and legal base of international cooperation in the sphere of tax education was created with the ratification of the Provisions on the unification of tax legislation of the countries-members of the European Union (Great Britain, Italy, France, Germany, Spain and others) which was fixed as far back as in Rome agreement in 1957. Having formed the single market those countries aspired to unify the fiscal policy (in frames of the Customs Union first), then to solve the problems of double taxation, to prevent tax dodging, to liquidate the conditions for tax discrimination.

During implementation of the united tax legislation coordination the unification of indirect tax collection was being gradually conducted. Some excise duties were rejected, other indirect taxes began to impose according to single rates. The gradual transition from the general tax policy conduction to the creation of the territory with a single tax regime was expected to take place thereafter.

The last decades of fiscal sphere reformation is directed to the harmonization of the existing tax systems and tax policy that anticipate the harmonization of tax systems main indicators, tax laws of different countries, the problems of international double taxation and antitaxation, the taxation of investment activity.

In 1993, the document that played the role of the World Tax Code was worked out. It reported the modern understanding of a tax system and a tax officer, tested by many countries' experience, the recommendations for working out national tax legislations were put into action, the problems of the effective tax apparatus creation were observed [2].

The entrance of countries into the European Union, the World Trade Organization, the Common Free Market Zone and other international structures, the globalization of economic and tax activities carries the problem of tax officers' training modernization to the sphere of international relations and international policy on the base of International Law.

Today, the numerous documents aggregate the normative and legal base of foreign countries tax bodies cooperation concerning mutual adaptation. Those documents include the international legal acts concerning double taxation evasion; European conventions as to criminals' extradition and giving legal assistance; the established order of information exchange between the states with the help of special inquiry; the instructions of the rules of tax bodies' usage the opportunities of the Interpol headquarters in prevention, detection and investigation of crimes; acts that concern the regulation of the tax service international cooperation and other departmental leading papers and interpretations.

The main attention is drawn to the increase of the level and quality of work with the staff, their proper selection, distribution and study in the context of European and US tax service development modernization. All the activity is directed to the quality parameters increase, creation of the scientific basis and data base, the rational usage of the law enforcement bodies' experience in the sphere of tax bodies' staff training, retraining and advanced training.

The process of modernization can't have positive results without the change of personnel's philosophy, so the emphasis is made on the so called important component 'people resources'. Human factor transforms into the main factor of success in view of what 'the investment into a personnel' is being realized more active.

In our days, the personnel of tax service is characterized by the high dynamism of its development. It is manifested not only in the expeditious process of the professional knowledge renewal but also in the constant role increasing of tax officers' professionally important business qualities. Education, qualification and the development level of professionally important qualities come out as updated qualitative characteristics of the personnel [3].

The tax policy of any state is inalienable part of its financial policy, so the relations which arise in the sphere of a state tax activity are regulated by one of the most important branch of Financial Law – Tax Law. This system of financial and legal norms (generally obligatory rules of conduct) regulates the public relations in the imposition, putting into service and collection of taxes.

Special claims are set up toward laws on administrating taxes as they touch the financial interests of tax payers. The law on each tax collection must contain the exhaustive set of information which would allow to determine precisely a person obliged, the amount of obligations and the order of their execution, the limits of a state claim concerning tax payer's property [4].

Among four functions of taxation – fiscal, social, regulative and controlling, a special emphasis is made exactly on the social function that is explained by the peculiarities of the modern tax officers' professional training in the conditions of a society's humanization and humanitarization.

The dialogue between the economic and the sociopolitical sides of tax sociology is essential for the social science of taxation (and public finance). Indeed, in spite of contributions of the other scholars, only these approaches are enough advanced to theorize the tax system as a whole in conjunction with the legitimacy of public spending policies, and to investigate all the sociopolitical and economic aspects of the tax State. Because it is a king of crisis, globalization opens a vast program. The impact of globalization on taxes and social policies is the subject of a methodological and theoretical debate. According to the "efficiency of the market" theory, economic globalization forces policy makers to compete for investment by cutting taxes. On the other hand, the "compensation theory" insists on the resilience of the Welfare State: institutional autonomy limits the negative effects of globalization. Although empirical data about this issue give contrasting results, the efficiency of the market theory is not confirmed [5, 297].

In this debate, the tax social science has vocation to conceive the specific sociopolitical contract for each type of tax State. For developing countries, the issue is to develop a tax centered revenue State, politically legitimate and economically viable. For developed countries, the new democratic tax contract must be based on the "citizen contribution-tax" to finance the important economic and sociopolitical functions of the State and to decide the mode of financial regulation. The general priority is to fight against increasing inequalities due to globalization. The core of the

tax contract concerns the redistribution function wanted by citizen as well as economic efficiency to create jobs. The strategic issue is to find a compromise between actors of the global decision: State, citizen, firm. The task is difficult, but that already supposes to pose the epistemological problem of the tax system as a functional economic and sociopolitical whole [4].

The modern society is expected to create a steady system of a state income gaining by taxmen on the basis of a voluntary execution of a tax legislation demands by tax payers; competent, effective and impartial tax administration; business development contribution that leads to the economic growth of a state.

The modern ways of tax education development are directed, first of all, at the ensuring the clarity of a tax system and minimization of a human factor influencing the process of decision making. A tax system has to meet both a state's and a tax payer's interests.

One of the main key tasks and professional functions of tax officers is the creation of the new atmosphere of mutual understanding and faith among a state and its citizens concerning the problems of taxation, establishment of new partnership relations among tax bodies and tax payers, based on the principles of virtue, transparency, impartiality and legality. All this is called the modernization of tax officers' professional training.

Some scientists give prominence to such regularities of a profession mastering process as the formation of an activity purpose, the informational base of an activity, the executive part of an activity – the subsystem of professionally important qualities [6, 72].

A personalized educational process formation on the basis of philosophical, psychological and educational analysis of an activity and a personality's claims is still actual. Thus, future tax professionals will not only accumulate knowledge and gain the skills necessary for their future professional activity, develop the personal qualities important for their profession but immediately take part in the activity. The last one will form the peculiar psychological 'time acceleration' at the expense of what the postponement in the usage of the knowledge got and the attitude to their obtaining at lessons disappears. The inner personal conflict is being solved stipulated by the necessity to accumulate knowledge and determine its use [5, 278].

Professional staff training can take many different forms, depending on the size of the firm and any specialties the practice may have. For example, if the firm is small and deals almost exclusively with high-wealth individuals, the training of staff and partners would concentrate on topics dedicated to serving high-wealth individuals. Most small to medium-sized firms have a general practice, and staff and partners must be proficient in both taxation and accounting and auditing issues.

Generally firms with fewer than 100 staff members do not have completely dedicated departments where all levels of staff work exclusively in either taxation or accounting and auditing. In these cases, it is especially important that the more experienced staff mentor the younger staff and provide them with the proper training. Ideally, each member of the firm below the position of manager should have a mentor and a training and continuing education plan, including ethics, which is now a requirement in many states [3].

Each professional staff person in the firm, including partners, should have a continuing professional education (CPE) goal sheet as well as a tracking mechanism to record all applicable CPE and indicate how it applies to the goals of that staff person [1].

There are various types of in-house training methods. Formal training programs can focus on specific topics. Some firms have also begun to hold monthly 'lunch and learn' presentations. Ideas for tax topics are solicited from the staff, and the gatherings may include a more in-depth discussion of, for example, dependent rules and education credits. Not only is this effective in teaching the staff about the topic at hand, it can also provide an opportunity for the staff to socialize. Even a sole practitioner with only a few staff members can benefit from a lunch and learn program [4].

There are various ways to obtain training without developing it inhouse, and many are very cost effective. A great deal of free CPE is provided by vendors, whether software or service providers. There are also podcasts and web-based seminars, either free or paid for by credit hour, as well as traditional self-study courses. With the exception of the web seminars and podcasts, these sources have been the professional standard for many years. Podcasts and web seminars can be an excellent and inexpensive way of keeping up with many topics without even leaving the office. Conferences are good places for individuals to improve skills and to discuss professional issues with their peers, which can be a valuable learning tool in itself. Conferences and CPE seminars that are held off site are also networking events for the staff, where they can interact with their peers in other firms and gain knowledge and support from outside the office [2].

As it mentioned in the State National Program 'Education' ('Ukraine XXI century') – the humanization of international relations, the strengthening of ethical norms in the intergovernmental intercourse, the dialogue of nations and cultures are the strategic tasks of the international cooperation in the sphere of education [1].

According to the modern economic development of Ukraine when the role of the state is being increased, the particular importance is being attached to the normative and legal supply of the state policy in the state tax service of Ukraine realization.

The President's decree of the 5th of March, 2004 № 278/2004 in Ukraine resolved the Conception of the Tax Service Adaptation to the European Union Standards. It acquires the significant meaning taking into consideration the strategic task of Ukraine concerning the realization of transformations which lay down the preconditions for the EU membership. The problem of Ukraine's integration into the European structures is the main strategic target of our state. So, one of the main conditions of Ukraine's accession to the European Union is the modernization of our own tax system and tax education [3].

The resume and perspectives of the further scientific research. A tax professional has to realize that his / her future professional activity, a general state tax policy are aimed at the liberation of market strength, overcoming the setback in production, stimulating the priority spheres of activity and structural transformations in a state. A state entrusts these professionals with its financial safety and consequently – its own future. This is a very big honour and responsibility.

The professional training of tax officers envisages the profound learning of the tax system construction basis, the principles coordination of its compound parts within the tax legislation. Such disciplines reveal the theoretical base and practical tasks of an enterprise tax policy formation within the tax legislation.

The theoretical research of Ukrainian and foreign scientists has to be practically used under the working out and application of the state programs of tax education optimization in a globalized society, must be embodied into the process of mid-term and long-term national policy formation in the sphere of economic education in Ukraine in general and, in particular, under the proof of the professional activity development in the field of taxation priorities, the preparation of the legal acts and normative and regulatory documents which concern the foreign relations of Ukraine in the problems of the future tax officers' professional training.

'The modernization of the tax service is aimed at the improvement of the tax payers' service, the restructuring of tax administrating, the decrease of the amount of appeals including unreasonable ones, the diminishing of the controlling functions, in particular, the field auditing of economic subjects, the improvement of cooperation mechanisms among tax payers and tax officers' – Oleksandr Papaika, a First deputy of the State Tax Administration of Ukraine emphasized on during his meeting with the experts-members of the supervisory board in the problems of 'The Modernization of the Tax Service in Ukraine – 1' project realization Yup van Lunteren, Mats Henricson and Vitaliy Il'yin that took place at the 18th of May, 2010.

The implementation of the Program realization will result in the transformation of the State Tax Service in Ukraine into the fundamentally new tax service of European sample which will speed up the process of Ukrainian integration into the European Union.

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Пріоритетні напрями професійної підготовки податкових службовців за умов євроатлантичної інтеграції

Стаття розкриває нормативно-правові засади міжнародної співпраці освітян у галузі оподаткування; обґрунтовано пріоритетні напрями професійної підготовки податкових службовців у сучасному глобалізованому суспільстві.

Ключові слова: *професійна підготовка податкових службовців, перепідготовка, підвищення кваліфікації, міжнародна співпраця, глобалізація, адаптація, оптимізація, 'людські ресурси'.*

Пилюгина Т.В.

Приоритетные направления профессиональной подготовки налоговых служащих в условиях евроатлантической интеграции

Статья раскрывает нормативно-правовые аспекты международного сотрудничества работников образования в сфере налогообложения; обосновано приоритетные направления профессиональной подготовки налоговых служащих в современном глобализованном обществе.

Ключевые слова: *профессиональная подготовка налоговых служащих, переподготовка, повышение квалификации, международное сотрудничество, глобализация, адаптация, оптимизация, 'человеческие ресурсы'.*

Пілюгіна Тамара Володимирівна – аспірантка відділу порівняльної професійної педагогіки Інституту педагогічної освіти і освіти дорослих НАПН України; старший викладач кафедри сучасних європейських мов Національного університету державної податкової служби України.