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**Abstract.** *The article considers the essence, significance and a valid order of administration of value added tax, the advantages and disadvantages of the system of electronic VAT administration, the main business risks in its application, as well as directions of improving the mechanism of VAT taxation.*

**Keywords:** *Value Added Tax; VAT administration; E-management system; a VAT refund.*

**Л. О. Коваленко**, к. е. н., професор,  
**Т. В. Міхєєнко**, к. е. н., доцент**АДМІНІСТРУВАННЯ ПДВ В СИСТЕМІ ФІНАНСОВОГО МЕНЕДЖМЕНТУ**

**Анотація.** *У статті розглянуто сутність, значення та чинний порядок адміністрування податку на додану вартість, визначено переваги та недоліки системи електронного адміністрування ПДВ, основні підприємницькі ризики при її застосуванні, а також напрямки удосконалення механізму оподаткування ПДВ.*

**Ключові слова:** *податок на додану вартість; адміністрування податків; система електронного адміністрування; відшкодування ПДВ.*

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**Аннотация.** *В статье исследуется сущность, значение и действующий порядок администрирования налога на добавленную стоимость, проанализированы преимущества и недостатки системы электронного администрирования НДС, основные предпринимательские риски, связанные с ее применением, а также определены основные направления совершенствования механизма налогообложения НДС.*

**Ключевые слова:** *налог на добавленную стоимость; администрирование НДС; система электронного администрирования; возмещение НДС.*

**The relevance of the study.** Currently, a value added tax (VAT) is of great fiscal and regulatory importance in the structure of tax revenues of the state budget of Ukraine. However, the value added tax is the most problematic one due to the existing shortcomings of the mechanism of its calculation and payment. Accordingly, the improvement of the system of VAT administration must provide a reliable basis for business development by lowering the cost of its payment, timely reimbursement, and promote stable revenues, reducing corruption, tax evasion and so forth. Constant changes in regulatory legal acts on taxes determine the relevance of the study which is focused on the ways of improving the mechanisms for the administration of VAT, particularly in the context of European integration processes.

**Analysis of recent researches and publications.** The issues related to the analysis of the impact of revenues from indirect taxes on the state budget revenue of Ukraine, efficiency of financial-economic activity of taxpayers, as well as the possible ways to improve the mechanisms of taxation and regulation have been studied by many national and foreign scholars, namely O. Vasylyk, V. Geits,

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I. Liutyi, T. Efimenko, W. Kornus, M. Potter, A. Sokolova, A., Serbin, S. Yurii, I. Bourdin, V. Prokopenko, Y. Ilynskii. However, despite the increased attention of scientists to the analysis of the problem of VAT administration, there are many shortcomings of the existing practice of levying the value added tax, the diversity of views regarding the appropriateness of applying this tax, differentiation of tax rates and directions of harmonization of tax legislation with the EU requirements. The choice of the research theme, its relevance, the aim and objectives of the study are determined by the above mentioned findings.

**Statement of the problem.** The purpose of this study is to substantiate the ways of increasing the efficiency of mechanisms for the administration of VAT and to evaluate their impact on business activity of enterprise structures.

**Presentation of the main material.** VAT is an indirect tax that businesses shift onto the consumers by including it in the price of goods. The value added tax was introduced in Ukraine in 1992, and today the order of its calculation and payment is regulated by the Tax Code of Ukraine. According to the methodology, adopted in Ukraine, the value added includes gross profit, salaries with charges and other production costs that are not related to the calculations for material and energy resources and services. While calculating the value added it is possible to subtract the cost of raw materials and production services from the total value or add up elements of value added.

The most common in the world is an indirect method of deduction, due to the easiness of calculation, the possibility of applying different tax rates and different tax periods in terms of accurate document circulation. The disadvantages of this method are: 1) negative impact on the amount of working capital of taxpayer, arising on the acquisition of fixed assets, because in this case the period of VAT repayment, paid in the price of non-current assets depends on the length of the production cycle, as long it is, as long the time lag will be described, as great is the need to attract external funding; 2) the list of exemptions and exemptions of VAT payers reduces the amount of tax credits.

The current system of advance payments to the budget in Ukraine (before the moment of receiving actual income from sales) and mechanism of VAT payment, which provides for tax liability to be able arise until the revenues before money for sales get to the account, forces the company to include external resources for appropriate tax payments. These resources due to high inflation and risks in Ukraine become more expensive and inaccessible. The involvement of expensive bank loans leads to deterioration of the total financial situation of the company, reducing its financial stability and liquidity, as it complex it with percent payment. Obligations repayments of VAT for own resources distract the sales from company assets.

However, the negative impact of the established order of payment and reimbursement of input VAT on the activities of entities associated not only with immobilization of working capital and investment resources, but also with the fact that it may be paid for purchasing of goods, fixed assets, non-current tangible assets not included in the tax credit, and therefore will not be refunded. This occurs in cases: the amount of paid VAT in connection with the acquisition of goods, fixed assets and intangible assets, which are intended for use in operations that are not taxable and exempt, or not intended for them to use for economic activities of the VAT; amount of paid (accrued) VAT is not confirmed by tax invoices or customs declarations. Uncompensated amount of input VAT is included in the operating costs associated with producing the goods, accompanied by rising costs. This can lead to a decrease of operating income or an increase of goods prices.

We should focus on the issue of the basic rate of VAT. Yes, the tax rate is reasonable compared with other countries, but the real burden on businesses related to expenditure on administration of VAT is too high. Expenditures on administration of VAT by enterprises should include the following: the cost of staff salaries accounting, payment of consulting services regarding VAT; the cost of tax management of VAT; material and transportation costs related to payment of VAT; the cost of purchasing and operating of the accounting software, mandatory reporting thought the Internet; temporary downtime of the company and its employees, due to fiscal inspection by the personnel of fiscal services of VAT; penalties, fines, related to gaps tax legislation; legal protection of entity as VAT payer.

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Comparing the expenses for VAT to the costs for other taxes, it should be noted that they are high, but evaluate them accurately is quite difficult.

Due to European integration process, there is a need for consideration of foreign experience of development of indirect taxation. One of the first steps of European countries towards streamlining and harmonization of indirect taxes was the replacement of sales tax for value added tax in states, EU members. The above mentioned procedures were done through appropriate regulatory instruments. An important step was the adoption of the Sixth Council Directive 77/388 from 17.05.1977 "Considering harmonization of the laws of the States- Member relating to turnover taxes - common system of value added tax: unified calculation conditions", which became the main document, where the EU harmonized legislation on indirect taxes are systematically presented.

In countries that have applied VAT, is noticed an increase in the average rate in recent years and, and it is more like this growth will continue. This tendency is especially characterize Europe and the OECD, where the average VAT rate has reached 21.6% (in EU states- members) and 19.2% (in OECD states- members), compared to 19.5% and 17.5% in 2008 (Tab. 1)

Table 1

**The standard and reduced VAT rates in the world in 2013 [1]**

Country	Standard rate	Reduced rate
Countries – EU members		
Luxemburg	15%	12%, 9%, 6%, 3%
Cyprus	17%	5% (8% for bus and taxi transportation)
Germany	19%	7% or 0%
France	19,6%	5,5% or 2,1% or 7%
Austria	20%	10% for rental, passenger transportation, garbage collection, books and magazines publishing, food production.
Slovakia	20%	10%
Slovenia	20%	8,5%
Great Britain	20%	5% for heating and repairing a living place, and 0% for basic necessities - food, water, medicine, baby clothes, public transport, books.
Netherland	21%	6% or 0%
Poland	23%	8% or 5% or 0%
Sweden	25%	12% (food products, hotels and restaurants) or 6% (public transport and books)
Countries, non EU members		
Japan	8%	
Singapore	7%	
Switzerland	8%	3,8% - hospitality sector, 2,5% - food products, books, medicine
Montenegro	17%	
Georgia	18%	0%
Belorussia	20%	10% or 0,5%
Serbia	20%	8% or 0%
Uzbekistan	20%	

VAT rates in Ukraine are less differentiated and are established on the tax base in the following sizes: 20 percent; 0 percent; 7 percent in operations for supplying the customs territory of Ukraine and import into Ukraine of medicines, medical devices and medical equipment.

One of macroeconomic factors inhibition of Ukraine's economy in recent years has become a problem of reimbursement of value added tax, which is particularly acute in times of crisis and growing deficit. VAT refund volumes – are the means that reduces revenues of State budget of Ukraine and, therefore, reduces the fiscal importance of value-added tax. Thus, according to the 2007-2014 years, the volume of VAT refund to taxpayers accounted about a third of the collection of this tax.

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However, VAT does not bring the same effective result for the taxpayers as for the state. Speaking essentially a tax on final consumption, which is entrusted to the citizens and the public sector, it, at quite a high rate of inflation, rapidly becomes one of the factors hindering the development of production. VAT exacerbates socio-economic situation in the country as well, especially in the sphere of tax refunds.

With the adoption of the Tax Code of Ukraine and the tax system, including the system of administration of indirect taxes has changed positive. However, there are still a number of problematic issues that remain unresolved. Therefore there is a need to define the most problematic aspects of the national system of administration of indirect taxes with a view to outlining possible ways to improve it.

The current condition of indirect taxation in Ukraine has several key features:

- imperfection of VAT administration system;
- The critical level of budget refunding and mutual arrears of VAT depts.;
- Lack of completeness of coverage of taxpayers and the tax base;
- High level of evasion on legal grounds and fictitious tax;
- Opacity functioning customs.

The adoption of the Tax Code of Ukraine does not solve the above mentioned problems. In addition, the TCU continues get numerous changes, separate regulations are adopted, violating the principle of sustainability, which should be based tax legislation. This, in turn, directly affects the timeliness and accuracy of the payments of VAT.

Analysis of VAT administration practice allows to summarize the available major problem of the collection of the tax mechanism in Ukraine: imperfect, unstable legal framework, a complex mechanism of compensation and untimely budgetary compensation, unjustified preferential policies evasion of VAT, illegal VAT refund, corruption, criminal component [2].

One of the steps to improve the management mechanism of VAT was the Law of Ukraine from 28.12.2014, N 71-VIII "On Amendments to the Tax Code of Ukraine and Certain Legislative Acts of Ukraine on tax reform" adoption [3], which got several changes, in particular, provides for the establishment of electronic administration of VAT. These changes became effective on January 1, 2015, and on February 1, 2015 until July 1, 2015 the system of electronic VAT administration working is in test mode.

However, during the test mode most of the enterprises faced many challenges in the electronic system of VAT administration: significant differences in the formula that determines the amount of the registration, July 1, 2015 of - negative value among many taxpayers and impossible registration of tax bills in July 2015, it established a basis for penalties (at least 10% of the registered amount of time tax liability); inability to register VAT invoices without a refill of electronic VAT administration, that caused a withdrawal from circulation of funds of enterprises; late registration of tax bills; technical problems during the registration of tax bills, ignoring the cash method of determining tax obligations, payment of tax obligations not on account of electronic VAT administration, and others.

The problems that have appeared during the testing regime was not fully taken into account and corrected too early, causing a significant impact on the financial condition of many companies. Thus, according to a survey conducted by Ukrainian Union of Industrialists and Entrepreneurs among 78 companies - payers of VAT payers in 78.3% (after the implementation of electronic VAT administration) there were errors in the formula that led to an average additional tax on electronic accounts with the amount of 334.6 thousand UAH. (18070.0 thousand UAH 54 enterprises). As a result of these errors 51 taxpayer (73.9% of taxpayers) received the tax credit from suppliers in June - July 2015, 22,375 thousand UAH (an average the amount of 438.7 thousand UAH per taxpayer). This led to inability of 49 taxpayers (71%) to register their tax bills in the amount of 24,385 thousand UAH (average amount of 343.5 thousand UAH). This has caused significant financial expenses of the taxpayers in lost sales revenue, the deposition of the obligations under the contracts, non-payment or delay in payment of wages, growing debts to contractors [4].

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Also the VAT refund problem is increasingly exacerbated in Ukraine. The state does not fulfill its obligations in this area, increasing the term of government debts before taxpayers. Under these conditions, the VAT actually becomes an additional tax on exporters through which reduce their resources. In the absence of a transparent mechanism for repayment of public debt on VAT refunds, taxpayers are unequal. The main problem on VAT refunds for exporters is the incomplete implementation of government commitments. As the country's growing exports (according to the State Statistics Committee the average export growth rate for the period from 2010 to 2012 was 20%), respectively increased commitment to VAT refund [6]. The problem is the presence of large arrears on VAT refunds. Under such conditions, companies are trying to avoid paying VAT evasion and this affects the revenue. As Ukrainian legislation envisages VAT refunds to exporters at the expense of VAT revenues, formed a vicious circle. On the one hand, the state does not reimburse VAT, on the other – due to the lack of confidence the company avoids paying VAT, and in this case additionally reduced ability of the state to return the companies paid tax amount.

There are several main reasons for the problem of VAT refund arrears:

- Structural imbalances in the economy. The biggest exporters are resource-and energy-intensive production and, therefore, can use large tax credit;
- Disproportions in the tax system. The biggest debtors of VAT were energy companies, because the budget does not receive receipts of VAT, the amount of which would be the amount of the tax credit of exporters. A debt relief for the taxpayers decreased budget revenues and, therefore, reduced opportunities to compensate VAT from the budget;
- The existence of shadow infrastructure with growing number of fictitious exports;
- Ineffectiveness of refund mechanisms, compensation expense carry only VAT revenues (other taxes can't be used for this purpose); a mechanism of VAT refund in one area due to the receipt of VAT in another area has not developed. Therefore, with the most serious problem arises in areas where concentrated exporting companies. In these areas, with a negative balance of VAT revenue is not possible to fulfill the obligation VAT own resources [7].

The illegal VAT refund has created conditions for a special kind of criminal business. A big part of undue VAT will never go on a budget if forming in the fictitious companies. This problem is compounded with active participants and various shadow economy activities that build their business on illegal VAT refunds. For this purpose, they create intricate scheme to artificially drive up sales prices and illegal formation of the tax credit, as well as for double exports.

One of the innovations of the Tax Code is automatic refund. Its advantages are shortening of the reimbursement of taxpayers and increase their ability to pay. Of course, this progressive direction in which it is needed to move in the future, using the experience of European countries that have introduced this mechanism.

The third problematic issue is the presence of unreasonably large number of exemptions from VAT, the purpose of which is transparent, and process control is difficult. Despite the cancellation of most of the benefits of 2005 in SEZs and for sectoral programs, today the volume of exemptions from VAT is big.

Another problematic issue is the emergence of shadow schemes evading VAT. Minimizing VAT has become critical, as evidenced by the poor performance of tax for limited tax benefits, which should ideally be the only factor that reduces performance. The most common ways of minimizing include: the formation of an artificial tax credit by using false invoices and false bankrupt existing enterprises, virtual financial and business transactions, sales of products through the simplified system of taxation, fictitious exports. The problems demonstrate the inadequacy of the current mechanism for recovery of VAT and therefore require systematic improvement.

The most promising step in reforming the administration of VAT is the development of electronic control over the circulation of VAT by attracting the maximum number of taxpayers to submit tax returns and registers tax invoices. Enhanced automated mode of submission of reporting forms and tax documents will reduce the number of checks and reduce their terms for honest taxpayers.



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Considering the results of evaluation of characteristics of VAT, areas of his critics, and the main directions of the impact of VAT on financial and economic activities of the company, will also be effective, continuous monitoring of expenses for VAT administration at the enterprise level and at the level of DFS; Periodic assessment of the impact of VAT on financial and economic activity of enterprises using economic and mathematical methods and models; develop regression models interconnection components of the mechanism of VAT and financial performance of the companies in the group analysis of liquidity, profitability, turnover and capital structure.

**Conclusions.** Considering the significant achievements of leading scientists and economists, as well as legislative initiatives of the authorities, conceptual directions of improvement of VAT on the experience of the EU, in our opinion should be:

1. Further improvement of legislation on VAT and its subsequent adaptation to EU requirements. End of adaptation of VAT in the EU, which pledged to make Ukraine under the Agreement on Partnership and Cooperation between Ukraine and the EU will ensure the success of future integration of Ukraine into European community.

2. The elimination of inefficient exemptions from VAT. Although the list of benefits in Ukraine is economically and socially justified, the question arises as to the effectiveness and efficiency of their provision.

3. Introduction of differentiated VAT rates. According to experts, such a step of reforming the current VAT system will reduce the negative impact of high default rates on the welfare of the poor. At first glance, this idea greatly complicate VAT administration in Ukraine but actually practice long used differentiation rates (valid zero VAT rate). At the same time reduced rate of VAT for socially important goods in Ukraine is perceived legislators. This step is unnecessary as for how to fill the budget and social justice. A key argument "against" - increase administrative costs for the calculation and payment of VAT. However, we believe that the goal of tax policy is to withdraw money in the form of taxes (including VAT) from the private sector the most efficient, socially fair and burdensome way. The introduction of increased VAT rate (at 20-24%) justified for luxury goods. These products include: jewelers, clothing, fur, cars elite class, etc. [10].

4. Ensure the timely reimbursement of VAT and the creation of conditions to prevent new debt. Complete and timely VAT compensation is important not only to restore the working capital of enterprises, but also to raise the international authority of Ukraine.

5. Improving the administration of VAT. The EU has automated system for exchanging information on VAT (VIES), whose aim is to control the financial flows within the internal borders of the Union. The system allows companies to obtain confirmation of the VAT from its trading partners quickly, including the VAT administration mechanisms to monitor and control the movement of goods between EU countries to identify tax offenses. In the future process automation system of VAT administration and filing of electronic reporting in Ukraine should gradually be integrated into the European system VIES, thereby improving the efficiency of control by authorities to accelerate DFS validation data on trade flows VAT.

The implementation of the proposed measures during the course of the tax reform will reduce the VAT to the budget in the first years of its implementation. But consider that a compensating factor will be the legalization of trade flows, increased consumption, which eventually will expand the tax base.

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