

TAX LOGISTICS IN THE STATE TAX RELATIONS MANAGEMENT SYSTEM

ПОДАТКОВА ЛОГІСТИКА В СИСТЕМІ ДЕРЖАВНОГО ПОДАТКОВЕДЕННЯ

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The article examines the role of tax logistics in the system of managing tax relations. The boundaries of the traditional understanding of tax logistics, which is applied at the micro level, have been expanded. Tax logistics is defined as an activity that consists in managing the state's tax resources in accordance with the state and budget system. Implementation of fiscal logistics is carried out in the system of fiscal management of the state. The formation of tax logistics from the micro level to the level of philosophical understanding of the importance of taxes in modern society is shown on the example of the hierarchy of tax relations management. The traditional interpretation of the term «logistics» shows that this sphere of economic activity, the subject of which is the organization of a rational process of promoting goods from producers to consumers. Based on the use of the general scientific method of cognition-analogy, the transformation of this term into tax logistics, in our opinion, will mean that it is: the process of organizing the rational (optimal) movement of tax flows from taxpayers to the state. A broader interpretation of the term in relation to tax logistics, in our opinion, defines it as a process of planning, management and control over the movement of tax payments between the state, regions, districts, cities, districts within cities, villages, settlements and their associations. The subject area of tax logistics includes such stages of tax rights management as: – delineation of fiscal flows between the state and territorial communities; – formation of the tax potential of regions and, based on the use of the additivity property, the total fiscal potential of the state, etc.

Its sphere of influence can cover both the entire system of tax circulation and directly, at the regional level, where the efficiency of its use will be much higher, and this will significantly increase the multiplier effect, which will contribute to increasing the competitiveness of the regions.

Key words: tax law, tax logistics, budgetary law, budget, taxation, financial law, budgetary system, tax flows.

В статті розглянуто роль податкової логістики в системі управління податковими відносинами. Розширено межі традиційного розуміння податкової логістики, яка застосовується на мікрорівні. Податкову логістику визначено як діяльність, яка полягає в здійсненні управління податковими ресурсами держави відповідно до державного і бюджетного устрою. Реалізація фіскальної логістики здійснюється в системі фіскального менеджменту держави. На прикладі ієрархії управління податковими відносинами показано формування податкової логістики з мікрорівня до рівня філософського осмислення значущості податків у сучасному суспільстві. Сфера її впливу може охоплювати як всю систему обігу податків, так і безпосередньо, регіональний рівень, на якому ефективність її використання буде значно вищою, а це суттєвим чином підвищить мультиплікаційний ефект, який сприятиме підвищенню конкурентоздатності регіонів. З'ясовано, що межі податкової логістики на рівні мікроекономіки і макроекономіки за своєю природою мають антагоністичний характер, а це обумовлено наявністю полярно орієнтованих економічних інтересів держави і платника податків. Сфера її впливу може охоплювати як всю систему обігу податків, так і безпосередньо, регіональний рівень, на якому ефективність її використання буде значно вищою, а це суттєвим чином підвищить мультиплікаційний ефект, який сприятиме підвищенню конкурентоздатності регіонів.

Встановлення оптимальної залежності між обсягами господарської діяльності, оподаткуванням і формуванням доходів бюджету є основою оптимального податкового регулювання економіки держави. Проте з метою більш ефективного здійснення податкового регулювання використовується потенціал фіскального адміністрування, що сприяє більш повній та своєчасній мобілізації податкових надходжень до системи державного бюджету.

Ключові слова: податкове право, податкова логістика, бюджетне право, бюджет, податковедення, фінансове право, бюджетний устрій, податкові потоки.

Formulation of the problem. In modern domestic financial and tax law, tax regulation is one of the most flexible elements in the system of state taxation. At this stage of economic transformations, tax regulation is tasked with the mission of correcting budget asymmetry caused by the problem of budget and tax federalism. In connection with this, the task of optimizing tax flows at all state levels becomes particularly relevant. This segment of fiscal regulation can rightly be attributed to the field of tax logistics, which has its origins in the times of the Byzantine and Roman Empires.

The state of this problem development. The theory of taxes and tax management has been studied for many years by Ukrainian scientists: Yu. B. Ivanov [1], A. I. Krysovaty and G. V. Vasylevskaya [2], N. V. Havrilenko [3–5], L. Hryshinoi [11–12], Dubovyk [6] and other scientists. The problems of tax administration were reflected in the works of domestic scientists. R. Ensa [7]. However, despite the rather broad clarification of the problematic issues of taxes and taxation, the role of tax logistics in the system of managing tax flows is not considered at all.

The purpose of the article consists in expanding the boundaries of the traditional perception of tax logistics and determining its role in the system of state taxation.

Presentation of the main material. The emergence of the term «logistics» is due to the emergence of the science of logic, the founder of which is Aristotle. During the evolution of logic, the limits of its application have expanded significantly.

The science of laws and forms of thinking naturally revealed the need for mathematical argumentation of possible methods of its proof. This is how the directions of development derived from logic arose – «logismos» – calculation, plan, and later the term «logistika» – the art of practical calculations entered the economic scientific circulation. The practice of making calculations led to the need to introduce the corresponding position – logistician, which is literally interpreted as an accountant. History shows that in Ancient Greece in the fourth century, there were about ten logisticians, whose duties included effective distribution of economic resources. It is a well-known fact that there were «logistics» at the emperor's court, who were obliged to manage taxes in kind, keep records and distribute them. This mission is still relevant in the fiscal management system of any state. The traditional interpretation of the term «logistics» shows that this sphere of economic activity, the subject of which is the organization of a rational process of promoting goods from producers to consumers.

Based on the use of the general scientific method of cognition-analogy, the transformation of this term into tax logistics, in our opinion, will mean that it is: the process of organizing the rational (optimal) movement of tax flows from taxpayers to the state. A broader interpretation of the term in relation to tax logistics, in our opinion, defines it as a process of planning, management and control over the movement of tax payments between the state, regions, districts, cities, districts within cities, villages, settlements and their associations.

Thus, tax logistics can be defined as an activity that consists in managing the tax resources of the state in accordance with the state and budget system. Implementation of fiscal logistics is carried out in the system of fiscal management of the state as shown in fig. 1. The modern stage of the development of the theory of taxes actualizes the methodological component in the management of tax legal relations, which leads to the assignment of the mission of interdisciplinary integration to taxation, which is illustrated in Figure 1.

Thus, on the one hand, taxation finds its implementation through the system of tax management of the state, which has its own vector of tax management relations, and on the other hand, taxation is a structural component of the science of phrosology and reflects the philosophical concept of building a modern taxation system. This direction of research finds its implementation in a synergistic approach called «philosophy of taxes». Within this approach, the deep meaning of taxes, their historical heritage, role in the system of economic interests and values of the entire society, and, in particular, the Ukrainian state, is explored.

This is the top in the hierarchy of management of the tax system of the state, which is detailed on the basis of the use of the classical method of deduction. The next level of detail is a collection of applied forms and methods of managing the taxation process. Thus, the management of the tax system originates from the choice of the state’s tax strategy, which is implemented through tax forecasting. At this stage, strategic guidelines for the development of the tax system are developed, management concepts are formed at all levels of the budget system, the tax potential is determined, and a system of forecast indicators is created. Based on the use of specific modeling methods, forecasts of tax revenues and fees in the state budget system are built, and a comprehensive analysis and assessment of the realism of forecast application is carried out. Next, tax planning is carried out on the basis of tax forecasting. The process of tax planning consists in determining the rational ratio of the volume of tax revenues, based on the presence of operational, tactical and strategic tasks.

Tax planning is designed to ensure the adjustment of forecast indicators taking into account current deviations in the tax mechanism (tactical legal regulation of rates, types of taxes, tax benefits, tax contingent, distribution of tax revenues between levels of the budget system, tax sanctions, etc.), expenditure budget items caused by indi-

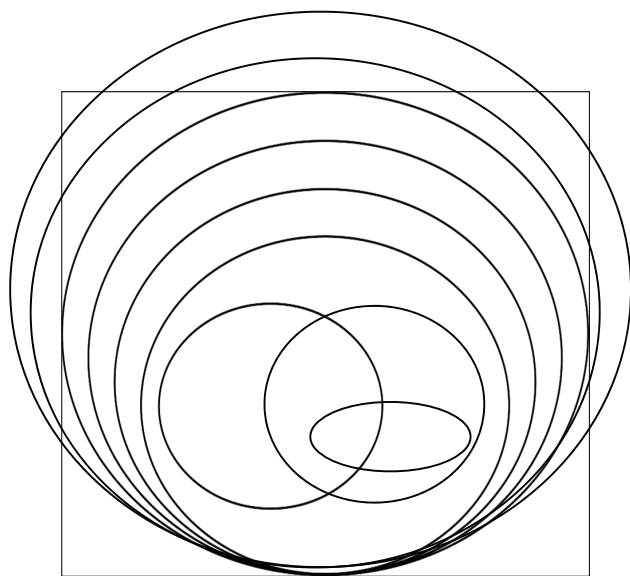


Fig. 1. The place of tax logistics in the management of the tax system

rect influence political situation in the country, social, investment, foreign economic policy, force majeure circumstances that have a direct impact on the tax policy of the state. Thus, Russia’s military aggression against Ukraine caused large-scale destruction of production capital and infrastructure, brought human casualties and social losses; led to a reduction in jobs and incomes, a decrease in purchasing power and the amount of accumulated assets. Table 1 shows the cost of losses from military operations and the need for their financing. Based on the structural level of setting and solving tasks, the field of tax planning covers the operational and tactical levels, while tax forecasting ensures the implementation of strategic tasks.

In turn, the system of tax planning and forecasting is implemented through the system of tax regulation, which is recognized to adjust tax flows in order to ensure the implementation of tax obligations from approved tax plans and forecasts. Tax regulation is a set of measures of indirect influence of the state on the development of economic activity by changing the rate of withdrawal to the budget due to a decrease or increase in the general level of taxation.

Establishing the optimal dependence between the volumes of economic activity, taxation and the formation of budget revenues is the basis of optimal tax regulation of the state’s economy. However, in order to more effectively implement tax regulation, the potential of fiscal administration is used, which contributes to a more complete and timely mobilization of tax revenues into the state budget system.

Establishing the optimal dependence between the volumes of economic activity, taxation and the formation of budget revenues is the basis of optimal tax regulation of the state’s economy. However, in order to more effectively implement tax regulation, the potential of fiscal administration is used, which contributes to a more complete and timely mobilization of tax revenues into the state budget system. In our opinion, to a greater extent, the essence of fiscal administration, its limits of influence in the system of managing tax relations, reflects such an approach, which interprets it as a constituent element of the tax management of the state, recognized to effectively ensure the implementation of tax control. Tax and customs authorities are empowered to implement tax administration,

Table 1
The cost of losses from military operations and the need for their financing as of February 24, 2023 in billions of US dollars

Sector	Damage	Need
Housing of citizens	50,4	68,6
Education and science	4,4	10,7
Health care	2,5	16,4
Social protection and means of livelihood	0,2	41,8
Culture and tourism	2,6	6,9
Energy and mining industries	10,6	47,0
Transport	35,7	92,1
Telecommunications and digital technologies	1,6	4,5
Water supply and water purification	2,2	7,1
Municipal services	2,4	5,7
Agriculture	8,7	29,7
Industry and trade	10,9	23,2
Irrigation, water resources management	0,4	8,9
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In total	134,7	410,6

Source: compiled by the author for The World Bank, the Government of Ukraine, the European Union, the United Nation [10].

which ensure the mobilization of more than 90 percent of tax revenues to the state budget. Thus, it is quite fair to entrust the fiscal administration with the mission of protecting the fiscal interests of the state.

Returning to the traditional interpretation of logistics as the organization of the rational movement of goods from the producer to the consumer, fiscal logistics also expands the horizons of its influence. By analogy with this definition, fiscal logistics is designed to optimize the turnover of taxes between all levels of the state budget system. The subject area of tax logistics includes such stages of tax rights management as:

- delineation of fiscal flows between the state and territorial communities;
- formation of the tax potential of the regions and, based on the use of the additivity property, the total fiscal potential of the state;
- determination of the budget priority for the financial year according to the criterion of “tax transfer” in order to balance the fiscal pressure between legal entities and individuals, to establish optimal proportions in the case of centralization and decentralization of fiscal flows;

– optimization of fiscal flows from tax preferences, benefits in the form of zero, reduced rates, tax credits, tax immunity, investment tax credit, discounts, withdrawals from the taxable base, etc.;

– adjustment of the tax arrears indicator; regulation of the sphere of small business and agriculture through the use of special tax regimes;

– movement of tax revenues under the column “tax sanctions”, etc.

So, the management of these dynamic indicators that reflect the movement of fiscal flows, in our opinion, is a distinctive feature of tax logistics from the point of view of state management.

Conclusions. Therefore, it can be concluded that the boundaries of tax logistics at the level of microeconomics and macroeconomics are inherently antagonistic, which is due to the existence of polar oriented economic interests of the state and the taxpayer. Its sphere of influence can cover both the entire system of tax circulation and directly, at the regional level, where the efficiency of its use will be much higher, and this will significantly increase the multiplier effect, which will contribute to increasing the competitiveness of the regions.

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