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**CONCEPTUAL FOUNDATIONS OF UKRAINE'S TAX POLICY IN THE
CONTEXT OF THE FORMATION OF A SOCIALLY ORIENTED MARKET
ECONOMY**

The article examines some of the conceptual foundations of the tax policy of Ukraine in the context of the formation of a socially oriented market economy. The stages of development of tax policy are presented. The author argues that at the first stages of the development of tax policy, its main task was to accumulate funds to fill the state treasury. The subsequent stages were subordinated to its improvement. The current stage of tax policy is aimed at creating a tax system focused on the social economy. There are two types of socially oriented taxes. The main directions of socialization of tax policy are formulated. These are the further development of the social insurance system, strengthening the targeting of the provision of benefits and deductions of a social nature, the formation of special tax regimes, a decrease in the tax burden on labor income (especially for persons receiving low wages) to maintain the growth of income and employment of the population, expansion of the tax base for individuals, active use of indirect methods for determining the income of individuals, including based on the amount of their expenses, the growth of financial investments and other investment assets. The work will contribute to further research on methods of tax policy implementation. Thus, a scientific study of some of the conceptual foundations of tax policy in Ukraine in the context of the formation of a socially oriented market economy gives grounds to draw such conclusions. With the adoption of a new paradigm for the development of Ukrainian society and a course towards creating a socially oriented economy, tax policy should be restructured to fulfill these strategic objectives. The socialization of tax policy does not mean a departure from the main strategic line of tax policy and the principles of effective taxation; it only presupposes the creation of conditions for socially fair taxation. The education of a tax culture should be based on the principle of public awareness of the use of fiscal funds.

Keywords: tax policy, welfare state, socially oriented economy, tax system, stages of development, personal income tax.