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PARTICULARITIES OF INDIRECT TAXATION IN COUNTRIES OF THE EU

ABSTRACT

Modern business conditions require the formation of new management tools, particularly in the financial sphere. Under such conditions, the issue of effective taxation is gaining special relevance. Traditionally, the tax system of any country consists of direct and indirect taxes. In recent years, issues related to managing indirect taxes – such as VAT, GST, customs and excise duties – have risen on the corporate agenda. However, there is currently no universal model for the ratio of direct and indirect taxes, because there are a significant number of factors that affect the level of budget filling and payment administration.

The article is devoted to the study of indirect taxation in EU countries. Indirect taxes are an increasingly essential source of revenue for governments worldwide. Indirect taxes are generally simple, both for the government to levy and collect since they are applied broadly and automatically included in purchases. This does not mean that these taxes are transparent. Gross receipts taxes lead to tax pyramiding, while sales taxes are clearly marked on invoices and receipts.

Indirect taxes, like value-added taxes (VAT) and retail sales taxes, can be neutral because they have little effect on consumer behaviour and apply to all business models the same. Indirect taxes like excise taxes are not neutral because they target specific industries and activities, like cigarettes and alcohol.

The article examines the types of indirect taxes, the main trends in the formation of indirect taxation, and its legal regulation in EU countries. It was determined that taxes on production and imports (indirect taxes) and imports accounted for 13.8% of GDP. Based on the results of the study, the main areas of harmonization of indirect taxes in Europe were formed.

Keywords: taxes, indirect taxes, tax system, VAT, production and import taxes

JEL Classification: E62, F38, G18, H20, H71

INTRODUCTION

The events currently taking place in the world require governments to form a "new, adaptive" economy to timely respond to changes and the latest challenges. A flexible tax policy should become one of its elements. After all, taxation, according to the traditional economic theory, negatively affects economic growth and creates a distorted view of the taxes use as a stabilization tool.

Taxation can be defined in many different ways, but it essentially includes any mandatory transfer of financial resources from the private to the public sector without receiving by a taxpayer any specific benefits in return or as a counterparty. Income generation is the main goal of any tax, and in many countries, taxes are the main source of government income. Taxes are not targeted in principle.

In terms of its content, the tax policy is aimed not only at attracting the resources necessary to finance state expenditures but also contributes to the redistribution of resources and economic stabilization. In the EU, the powers to form a tax mechanism belong to the participating countries. The European Parliament has the right to consult on tax issues, but on budget issues, it is a co-legislator. Tax efficiency in the EU is characterized by economic growth and fiscal consolidation. Given that the EU's tax policy

is aimed at the smooth functioning of the entire economy, the issues of combating tax evasion and its administration are becoming particularly relevant.

Traditionally, there is a distinction between "direct" and "indirect" taxes. Indirect taxes are the ones levied on goods before they reach a consumer, who eventually pays the tax as part of the market price, while direct taxes are levied directly on the taxpayer's property, business or income. Currently, the EU has a European indirect taxation committee (TEI), which covers all issues related to European indirect taxation: value-added taxes and customs duties, and determines the activities of TEI to protect indirect taxes in multilateral organizations such as the European Commission and the OECD [1].

The committee regularly comments on legislative and administrative proposals on indirect taxes and coordinates formal and informal meetings with government officials to discuss recent initiatives on indirect taxes.

However, there are various problems and risks of disputes in the field of indirect taxation, including complex legislation and various obligations to comply with legislation in different countries, as well as changing business models [2]. The most acute problems of indirect taxation in many parts of the world (or at least the most noticeable ones) are related to the difficulties of implementing the principle of assignment.

Given that the EU's tax policy is aimed at the smooth functioning of the entire economy, the issues of harmonization of indirect taxation are of particular relevance.

LITERATURE REVIEW

The tax system of both Ukraine and the EU countries consists of direct and indirect taxes, together forming the revenue component of the country's budget.

In the XVII century, the philosopher D. Loccon was the first to divide taxes into direct and indirect ones. He argued that merchants and intermediaries shift taxes to consumers, including them in the price of goods, the worker, in turn, shifts them to the tenant of the land, the latter to the landowner, reducing the rent [3]. In turn, German Professor Hoffmann noted that "direct taxes are those that are imposed on possession, whatever it is expressed in – whether it is a thing or a right, or some personal quality; indirect taxes are those that are imposed on an action" [4]. The British scientist A. Atkinson defined: "direct taxes are those that can be adjusted to the individual characteristics of the taxpayer, and indirect taxes are levied on transactions regardless of the circumstances of a buyer or seller" [5]. Consequently, the combination of a legal and actual payer affects the differentiation of taxes into direct and indirect ones.

According to the research, it is indirect taxes that form the basis of revenues not only from EU member states but also from the budget of the European Union itself. According to EU tax legislation, the share of income from indirect taxes is transferred to the consolidated budget of the EU [6]. Unlike direct taxes, indirect taxes are levied on production and consumption and are not paid by the taxpayers who pay them. Consequently, indirect taxes are levied by the government and transferred to the final consumer price, which is subject to the tax burden (VAT and excise taxes). However, a classification based only on the "transfer" criteria can be considered insufficient, since sometimes it is impossible to transfer taxes to consumers based on competition [7]. Indirect taxes mean that a taxpayer and a person, who is required to tax, are not identical [8].

However, there are certain contradictions regarding the very content of indirect taxes. Thus, O. Butskaya and the team of authors believe that "indirect taxes involve taxes on goods and services, set in the form of a surcharge to the price or tariff, paid by buyers when purchasing goods and receiving services, and paid to the budget by sellers or less often by producers of these goods and services" [9]. L. Voronova and M. Kucheryavenko, in turn, note "indirect taxes are levied in the process of spending material goods, are determined by the amount of consumption, including in the form of a surcharge to the selling price of goods and are paid by a consumer" [10].

Hence, based on the study of scientific approaches, it can be determined that indirect taxes are determined by comparison with direct taxes and are payments ultimately paid by another person. Indirect taxes do not depend on the income or property of payers, are included in the price of goods (excise tax) or as a surcharge to the price of goods (value-added tax), and a payer of such taxes is the end user. Indirect taxes are also called consumption taxes [11].

AIMS AND OBJECTIVES

The purpose of the article is to determine the specifics of collecting indirect taxes in the EU, analyze their dynamics and determine the specifics of harmonization of tax legislation in the EU countries.

In accordance with the set goal, the following research tasks were defined:

- analyze the "indirect taxation" category, reveal the principles and functions of indirect taxation in the EU countries;
- define concepts, signs and components of indirect taxation;
- investigate the main tax aggregates of national accounts and determine the dynamics of EU tax revenues;
- to analyze the effectiveness of the administration of indirect taxes, in particular, VAT;
- to develop regulations on the optimization of VAT administration.

METHODS

The methodological basis of the research is statistical and analytical methods of analysis. General scientific and special methods were used. The main provisions of the legislative framework in the EU zone have been studied. The used methodology made it possible to formulate regulations on the optimization of the EU tax system in the context of VAT calculation and settlement. The main one of the methods of analysis used is the comparative one, which is used to compare statistical data on indirect taxation and its dynamics.

The analysis of the current state of indirect taxation in the EU and Eurozone countries was carried out with the help of the following research methods: economic and statistical methods of obtaining and processing information with the subsequent use of system analysis for the evaluation of generalization of the obtained results.

Diagnostics of the dynamics of indicators of tax aggregates were carried out graphically. The graphic method was used on the basis of primary data analysis, which made it possible to visually present statistical data. The charting toolkit is used to compare data and analyze dynamics, structure, and relationships based on statistical analysis techniques.

Methods of induction and deduction are used to analyze the content and structure of legislation, and characteristics of legal norms in the context of the research topic. In the process of analysis, the historical method was used, which made it possible to investigate the process of formation of indirect taxation in the EU.

Empirical research methods have determined that the institutional factors causing the gap between ideal and actual incomes are high standard VAT rates and the availability of VAT benefits. Using the descriptive method, the research results are presented in a logical sequence. Statistical methods, methods of economic analysis, synthesis, analogy, system and classification were also used during the research.

RESULTS

In 1957, the Treaty on the Functioning of the European Union was signed [12], which defines the basis for the tax policy of the participating countries. Thus, articles 110-113 of the agreement provide for the harmonization of legislation on turnover taxes, excise taxes and other forms of indirect taxation. The most fundamental changes in the field of indirect taxation in the EU countries occurred in 1992. Namely, a new regulation of excise duty and VAT was introduced, tax and tariff grids were abolished.

Indirect taxes, under the contract, are collected by one supply chain entity, such as a manufacturer or retailer, and paid to the government; however, taxes are transferred to the consumer by the manufacturer or retailer as part of the purchase price of the product or service. After all, the consumer pays tax by paying more for the product [12].

According to this agreement, indirect taxes include value-added tax and excise taxes on alcohol, tobacco products and energy carriers [12]. The general VAT system generally applies to the goods and services bought and sold for use or consumption in the EU. Excise duty is levied on the sale or use of certain products. EU legislative activities are aimed at coordinating and harmonizing VAT legislation and harmonizing duties on alcoholic beverages, tobacco products and energy in order to ensure the proper functioning of the internal market [13].

It is worth noting that indirect taxes are usually used and imposed by the government to generate income. However, some scholars consider them regressive taxes because they can carry a heavy burden for people with lower incomes, who end up paying the same amount of tax as those with higher incomes. In fact, any taxes or fees imposed by the government at the production or production level are indirect taxes [14].

Taking into account the outstanding role of indirect taxation in filling budgets, it is worth noting that indirect taxes account for the bulk of revenues. Tax revenues in the EU «consist of income from taxes and social contributions, which can be grouped into three main categories:

- indirect taxes, defined as taxes related to production and import (such as value-added taxes (VAT));
- direct taxes consisting of current income and wealth taxes;
- net social contributions [30].

According to the Classification of institutional sectors of the economy [15], these categories are grouped according to the following components:

- production and import taxes (D.2);
- current taxes on income, wealth, etc. (D.5);
- capital taxes (D.91);
- net social contributions (D.61), consisting mainly of actual social contributions (D.611 + D.613);
- conditional social contributions [30].

According to statistics for 2021, compared to the beginning of the COVID-19 pandemic (2020), tax revenues in the EU countries increased to 40.1% of GDP (Table 1) [16].

Table 1. Main tax aggregates of national accounts, in % of GDP. (Source: compiled by the author according to [17])							
	2015	2016	2017	2018	2019	2020	2021
Total tax revenues							
EU	26.7	26.7	26.7	26.9	26.9	26.7	27.5
Eurozone	26.1	26.1	26.1	26.5	26.5	26.2	27
Income from taxes and social contributions							
EU	40.8	41.0	41.0	41.1	41.0	41.1	41.7
Eurozone	41.3	41.3	41.4	41.6	41.4	41.6	42.2
Production and import taxes							
EU	13.7	13.7	13.6	13.7	13.7	13.4	13.8
Eurozone	13.3	13.2	13.2	13.2	13.3	12.9	13.4

In 2021, tax revenues (including net social contributions) in the European Union accounted for «41.7% of GDP and 42.2% of GDP in the euro area (EA-19). Compared to 2020, the ratio increased for both the EU and the euro area» [30]. From 2020 to 2021, tax revenues in the EU increased by 520 billion euros, and amounted to 6058 billion euros, in the euro area increased by 433 billion euros (Figure 1). In 2021, tax revenues were affected by a partial economic recovery. «The increase in total tax revenues was due to a certain economic recovery (automatic stabilizer effect). Another reason for the increase is the results of active tax cuts introduced in 2020 to mitigate the economic downturn caused by the COVID-19 pandemic, which were partially cancelled in 2021» [30].

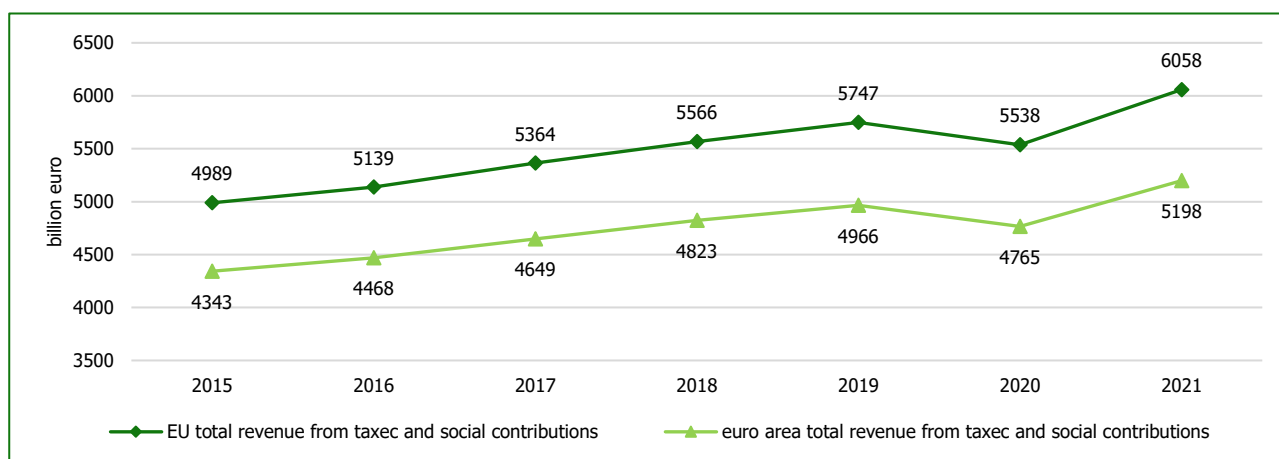


Figure 1. Dynamics of tax revenues in the EU and euro area, billion euros. (Source: compiled by the author according to [17])

Almost all EU member states in 2020 introduced measures to defer the payment of taxes and social contributions. This means that taxes were accrued as income in 2020, but will only be paid in subsequent periods, which led to an increase in accounts receivable from public administration bodies. Some tax deferral measures continued to be applied in 2021 [18].

«As a percentage of GDP, EU and euro area tax revenues increased in 2021 and accounted for almost 90% of total European Union revenues. In 2021, in the EU, taxes on production and imports accounted for 13.8% of GDP, while current taxes on income, wealth, etc. accounted for 13.3% of GDP, while net social contributions accounted for 14.3% of GDP» [30].

In the period from 2015 to 2019, taxes on production and imports increased, but as a ratio to GDP, they remained stable at 13.7%, with the exception of 2017 (13.6%). In 2020, this coefficient decreased to 13.4% of GDP (Table. 1).

Production and import taxes (D.2) are divided into:

- product taxes (D.21), paid for a unit of a certain product or service produced or provided;
- other production taxes (D.29).

Product taxes are divided «into value-added taxes (VAT; D.211), taxes and duties on imports, excluding VAT (D.212), and taxes on products, excluding VAT and import taxes (D.214) [30] (Figure 2).

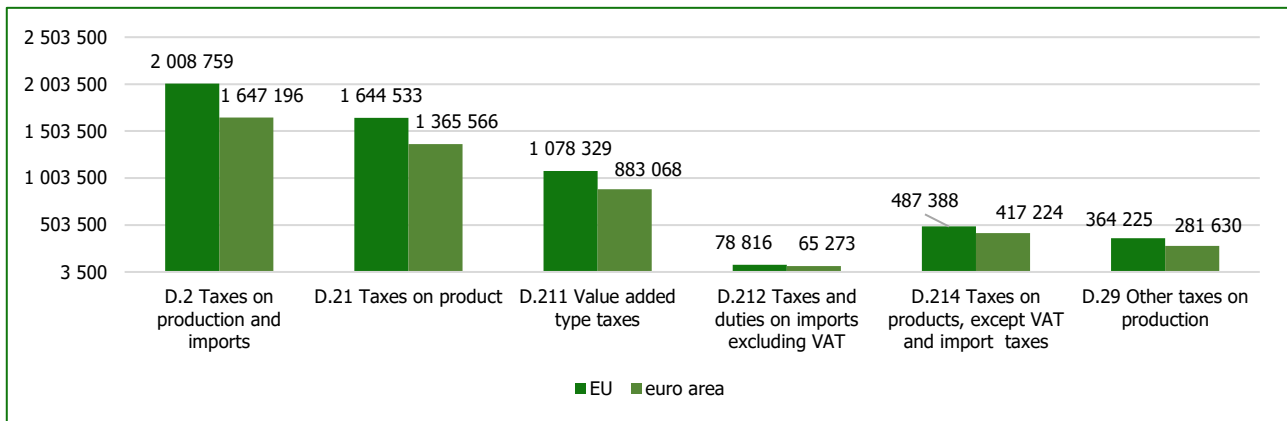


Figure 2. Distribution of tax revenues by tax category in 2021, millions of euros. (Source: compiled by the author according to [17])

It is worth noting that «the most important type of tax on production and import is VAT. In 2021, in the EU, revenues from food taxes accounted for about 82 %, and VAT – about 54% of the total amount of taxes on production and import» (Table 2) [18, 30].

Table 2. EU tax revenue statistics, EUR mln. (Source: compiled by the author according to [17])

	2015	2016	2017	2018	2019	2020	2021
VAT							
EU	853282.3	880600.2	925934.1	965336.6	1002405.2	932385.2	1078329.1
Eurozone	711412.0	735123.4	768010.8	798465.4	828967.6	760754.7	883068.3
Excise taxes							
EU	44168.5	49240.3	50978.1	53903.7	55483.2	52468.8	55350.2
Eurozone	33980.5	37904.3	40490.4	43137.5	44998.9	43492.2	45553.7

Since the EU has its own economic area, most indirect taxation directives set equal conditions for companies from all member states, primarily in terms of value-added tax and excise taxes.

Given that VAT is the largest source of revenue, it is worth noting that the decision on the application of VAT is made by the national tax authorities of the EU member states (Table 3), however, there are standard EU rules.

Table 3. List of VAT rates applied in EU member states, %. Note: Exemption with a refund of tax paid in previous stages (zero rates) is not included above * The standard VAT rate has been temporarily reduced from 23% to 21% from 09.09.2020 to 28.02.2021. ** Temporarily reduced rate from 01.07.2020 to 31.12.2021. (Source: built by the author based on data [20;21])

Country	Super discount rate	Reduced bid	Standard rate	Temporarily	Country	Super discount rate	Reduced bid	Standard rate	Temporarily
Belgium	-	6 / 12	21		Lithuania	-	5 / 9	21	-
Bulgaria	-	9	20	-	Luxembourg	3	8	17	
Czech Republic	-	10 / 15	21	-	Hungary	-	5 / 18	27	-
Denmark	-	-	25	-	Malta	-	5 / 7	18	-
Germany	-	7	19	-	Netherlands	-	9	21	-
Estonia	-	9	20	-	Austria	-	10 / 13	20	5**
Ireland	4.8	9 / 13.5	23	21*	Poland	-	5 / 8	23	-
Greece	-	6 / 13	24	-	Portugal	-	6 / 13	23	
Spain	4	10	21	-	Romania	-	5 / 9	19	-
France	2.1	5.5 / 10	20	-	Slovenia	-	5 / 9.5	22	-
Croatia	-	5 / 13	25	-	Slovakia	-	10	20	-
Italy	4	5 / 10	22	-	Finland	-	10 / 14	24	-
Cyprus	-	5 / 9	19	-	Sweden	-	6 / 12	25	-
Latvia	-	5 / 12	21	-					

EU VAT legislation is based mainly on directives that are mandatory for each member state but leaves the free choice of the form and methods of their implementation in the legislation of a particular country.

The main legislative act is the VAT Directive [22], and:

- Directive 2008/9 / EC. VAT refund-EU business;
- Directive 86/560 / EEC VAT refund-business outside the EU [29];
- Directive 2009/132 / EC. Import without VAT, etc.

Mandatory implementation measures to ensure uniform application of the VAT Directive are presented in the VAT implementation regulations [23, 30]. However, each country is responsible for transferring the main provisions into national legislation and applying them correctly on its territory.

The ability «of tax administrations to collect VAT is an urgent problem for member states, the EU, European companies and citizens» [30]. However, according to the report of the European Commission on VAT accrual and payment, it was established that in 2019 the amount of unpaid tax amounted to 134 billion euros in nominal terms (10.3% of the total amount of tax liabilities).

In world practice, there is a concept of "VAT deficit", that is, it is «the difference between the total tax liability for VAT and what is actually collected by the tax authorities of the participating countries» [30]. The VAT deficit, which is calculated on the basis of statistical data, provides an estimate of income losses for certain reasons, which should be grouped into the following categories:

- VAT fraud and evasion;
- VAT evasion practices and optimization;
- bankruptcy and financial insolvency;
- administrative errors [24].

Table 4. VAT deficit for 2016-2019 (in millions of euros and as a percentage of the total VAT liability). (Source: European Commission [20])

Country	2016 year		2017 year		2018 year		2019 year	
	mIn EUR	%	mIn EUR	%	mIn EUR	%	mIn EUR	%
Belgium	3 513	10.9	4 126	12.2	4 007	11.4	4 444	12.3
Bulgaria	621	12.3	648	12.2	617	10.8	508	8.3
Czech Republic	2 499	16.0	2 223	13.1	2 567	13.8	2 835	14.3
Denmark	2 539	8.7	2 528	8.3	2 516	7.9	2 778	8.6
Germany	22 091	9.2	23 212	9.3	24 291	9.4	23 443	8.8
Estonia	115	5.5	117	5.2	98	4.0	116	4.5
Ireland	1 426	10.2	1 910	12.8	1 541	9.8	1 721	10.1
Greece	5 374	27.3	6 730	31.5	6 237	29.0	5 350	25.8
Spain	4 577	6.1	5 411	6.8	5 252	6.3	5 840	6.9
France	14 852	8.8	15 329	8.6	14 428	7.9	13 858	7.4
Croatia	553	8.4	482	6.9	553	7.4	77	1.0
Italy	36 852	26.5	32 611	23.3	32 415	22.9	30 106	21.3
Cyprus	47	2.7	169	9.4	171	8.6	54	2.7
Latvia	309	13.2	402	15.7	277	10.2	237	8.3
Lithuania	1 070	26.1	1 116	25.2	1 137	24.4	1 048	21.4
Luxembourg	589	15.8	226	6.3	333	8.5	267	6.6
Hungary	1 748	14.2	1 891	13.9	1 261	8.9	1 483	9.6
Malta	244	25.6	225	21.7	203	18.1	287	23.5
Netherlands	2 651	5.3	3 190	6.0	3 039	5.5	2 660	4.4
Austria	2 466	8.3	2 605	8.4	3 033	9.4	2 895	8.7
Poland	7 880	20.3	6 810	15.8	5 288	11.6	5 379	11.3
Portugal	2 123	11.9	1 847	9.9	1 759	9.0	1 609	7.9
Romania	6 453	37.0	6 797	36.8	6 258	32.7	7 411	34.9
Slovenia	186	5.3	142	3.9	163	4.1	298	7.1
Slovakia	1 360	20.0	1 206	16.9	1 414	18.3	1 313	16.1
Finland	985	4.8	1 320	6.1	884	4.0	646	2.9
Sweden	1 228	2.8	1 713	3.7	1 483	3.3	597	1.4
United Kingdom	20 102	10.7	20 714	11.3	19 835	10.5	17 176	8.9
EU	144.452	12.1	145.698	11.5	141.059	11.1	134.436	10.3

The overall picture in the EU shows some improvements in VAT collection, but the statistics differ significantly when comparing the member states, ranging from 1% to 35% (Table 1), which is the result of the peculiarities of the legislative framework of each of the participating countries.

The peculiarity of VAT administration in the EU is as follows: its own resources for the EU budget are collected from the VAT base of each participating state. «VAT bases are first harmonized in accordance with EU regulations before the actual VAT resource to be paid is calculated. The same percentage is then charged from the agreed base of each participating country, but not more than 50% of the gross national income of such a country» [30].

The effectiveness of «VAT administration in participating countries directly affects EU revenues. Since the net VAT revenue collected by each country is used to determine the agreed base, the VAT deficit affects both the income of countries and the amount of the EU'S own VAT resources» [28, 30].

It is worth noting that the Association agreement between Ukraine and the EU also contains a number of provisions on the harmonization of VAT and Excise Tariffs. With the assistance of the EU4PFM project, a comprehensive analysis of VAT legislation was carried out and only minor inconsistencies with the EU VAT Directive were identified. However, there are a number of directives that go beyond the association agreement. They regulate, among other things, the administration of

excise taxes. In particular, the creation of a network of excise warehouses meeting the legal and technical requirements of the EU, but does not set tax rates. This requirement is fundamentally important for preventing the circulation and production of counterfeit goods and forgeries on the world market [25].

DISCUSSION

The question of building an effective fiscal policy is becoming more and more urgent since taxes can be interpreted as the basis of state sovereignty. Taxes and social security contributions significantly affect patterns of savings, consumption, investment and employment, and thus ensure the functioning of markets for goods, services, capital and labour, affecting not only the EU economy but also neighbouring countries.

The results of the study determined that, despite significant economic integration, there is a lag in certain industries, in particular, the further harmonization of indirect taxes in the EU. Thus, value-added tax, which is particularly problematic for distributional policy, is currently highly harmonized, while other excise duties have only been partially harmonised. As the rates and structure of excise duties differ between EU countries, differences in duties levied on certain goods have led to shifting of goods, loss of revenue and tax fraud.

Legislative changes in the regulation of the administration of indirect taxes will continue to be relevant for the EU. Despite the European Commission's focus on improving VAT compliance, existing fiscal policies are a major factor in the loss of VAT revenue. However, there is an opinion about the feasibility of cancelling the reduced rates and certain exemptions in the payment of VAT, which will allow to receive more than 300 billion euros [31], which is more than three times the VAT deficit. Currently, the deficit consists of two components: the rate gap and the release gap. After all, EU countries widely use various preferential programs (state services or activities, for the most part, are exempt from VAT).

It is worth noting that the reduction in income tax, which is financed by the abolition of preferential VAT rates, has a positive effect on long-term growth. A simple increase in the standard VAT rate has a negative impact, however, a reduction in the standard VAT rate with the abolition of preferential rates will have a stronger impact on long-term growth.

Closing loopholes in VAT policy will enable governments to simplify consumption and income taxes while supporting long-term growth.

CONCLUSIONS

Indirect taxes, as opposed to direct ones, have their own advantages and disadvantages. They are more efficient in the fiscal aspect since they tax consumption, which in turn is a more stable and inflexible value than income. They are difficult to avoid and fairly easy to control their payment. Indirect taxes do not affect the accumulation processes, but they are regressive in the social aspect and «have a fairly significant impact on overall pricing processes. In addition, specific excise taxes can be used to influence the structure of consumption. On the other hand, the structure of consumption in different segments of the population is significantly different, so the principle of fair taxation can be implemented through a differentiated approach to setting indirect taxes on individual goods, works and services. However, there are also certain limitations here. Setting higher taxes only on so-called essential and luxury goods narrows the scope of indirect taxation and reduces budget revenues. On the contrary, even a low level of indirect taxation of everyday goods provides the state with stable and significant incomes, since such consumption is stable and significant on a social scale» [27].

Thus, indirect taxes are levied during the expenditure of material goods, are determined by the amount of consumption and are included in the price of goods in the form of a surcharge and paid by the consumer. Currently, there is no universal model for the ratio of direct and indirect taxes, because a significant number of factors affect the level of budget filling and payment administration. Thus, in order to form an effective tax mechanism, the tax system should be developed with the specifics of each individual country in mind. As for VAT, as the main indirect tax, it is advisable to introduce certain provisions, in particular:

- optimization of digital contact between payers and tax authorities;
- implementation of tax administration focused on risk management;
- introduction of an adequate system of sanctions for violation of tax legislation, etc.

The main provisions can be recommended for Ukraine because the issues of indirect taxation and VAT administration remain quite controversial and are not fully regulated at the legislative level of our state.

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ОСОБЛИВОСТІ НЕПРЯМОГО ОПОДАТКУВАННЯ В КРАЇНАХ ЄС

Сучасні умови господарювання зумовлюють формування нових інструментів управління, зокрема у фінансовій сфері. Особливої актуальності за таких умов набуває питання ефективного оподаткування. Традиційно податкова система будь-якої країни складається з прямих та непрямих податків. Останнім часом питання, пов'язані з управлінням непрямими податками, такими як ПДВ, податок на товари та послуги, митні й акцизні збори, стають дедалі актуальнішими. Нині відсутня універсальна модель співвідношення прямих і непрямих податків, адже існує значна кількість чинників, які впливають на рівень наповнення бюджетів та адміністрування платежів.

Стаття присвячена саме дослідженню непрямих оподаткування в країнах ЄС. Непрямі податки, як правило, прості й для стягнення, і для збирання урядом, оскільки вони застосовуються широко й автоматично включаються до ціни покупки. Це не означає, що ці податки є прозорими. Податки на валову виручку призводять до податкової піраміди, водночас податки з продажів чітко позначені в рахунках-фактурах і квитанціях.

Непрямі податки, такі як податок на додану вартість (ПДВ) і податки з роздрібних продажів, можуть бути нейтральними, оскільки вони мало впливають на поведінку споживачів і однаково застосовуються до всіх бізнес-моделей. Непрямі податки, такі як акцизи, не є нейтральними, оскільки вони націлені на конкретні галузі та види діяльності, наприклад цигарки та алкоголь.

У статті досліджено види непрямих податків, основні тенденції становлення непрямих оподаткування, його правового регулювання в країнах ЄС. Визначено, що податки на виробництво та імпорт (непрямі податки) становили 13,8% від ВВП. За результатами дослідження сформовано основні напрями гармонізації справляння непрямих податків у Європі.

Ключові слова: податки, непрямі податки, податкова система, ПДВ, податки на виробництво та імпорт

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