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Factors of Improve the Administrative and Legal Regulation of Fiscal Policy in Ukraine

The main factors that determine the need to improve the administrative and legal regulation of fiscal policy in Ukraine identified social, economic and international factors, the existence of which is caused by modern economic and political situation in Ukraine. Social factors are the main necessitating improvement of administrative and legal regulation of fiscal policy in Ukraine, because the state tends to move closer to European standards of living of the population. Among the social factors determining factor is the need to consider the basic state social standard (subsistence) in the calculation of basic social standards in incomes. The legislative frame work that defines legal bases of formation and use of state social standards and guarantees, in Ukraine was the end of the last century, was then formed their system. Today there is a significant discrepancy between declared and actual norms as providing basic social standards and guarantees. Among the economic factors at growth of government spending that took place under the influence of foreign factors; strength ending fiscal burden, which in turn balanced tax system and increase tax evasion; increase in the budget deficit – as a consequence of the crisis enhance the socio-economic and military-political situation in Ukraine. International factors need to improve administrative and fiscal regulation Ukraine is the declaration of the European choice, leading to an obligation to bring its legislation in some parts of the rules and standards of EU tax law. Factors both to get her and individually, necessitating comprehensive improvement of administrative and legal regulation of fiscal policy in Ukraine. In the process of improving fiscal policy may conflict: the need to reduce tax rates, without which economic growth may face restrictions on investment, is in contradiction with the in ability to realize this necessity due to the existing financing needs of various state functions.

Keywords: fiscal policy, social reasons, economic reasons, political reasons, administrative and legal regulation.