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GOOD GOVERNANCE IN THE AREA OF TAXATION

Rudenko E. V., Mbabu T.
EE «Grodno State Agrarian University»
Grodno, Republic of Belarus

We can broadly define good tax governance as a country's ability to create a strong framework based on the creation and implementation of effective policies and to build an environment conducive to economic and social development.

The opening of borders has facilitated the free movement of capital but also tax evasion and evasion in tax havens and international financial centers that are too poorly regulated, which refuse to recognize the principles of transparency and exchange of information. The current economic and financial crisis has heightened concerns about the sustainability of tax systems in the face of globalization. Promoting good governance in the tax field is now recognized as the appropriate way to address these concerns. The European Union and its partners have a major common interest in encouraging tax cooperation and the adoption of common standards on the geographical basis as wide as possible. Numerous initiatives aimed at international tax cooperation have been taken at European and global meetings [1].

The purpose of these meetings was to take action against non-cooperative bodies, including tax havens, by applying sanctions to protect public finances and financial systems. The principles drive the OECD's action against harmful tax competition are the very basis of efforts to improve tax cooperation within the European Union. The OECD's work in this area focuses on two aspects.

Firstly, the census, for their purpose, the preferential tax regimes of the 30 OECD member countries, on the basis of criteria similar to those defined by the European Union's code of conduct in the area of corporate taxation. And secondly, the OECD has extended its work to non-MEMBER countries, including a number of "tax havens"369, and has secured a political commitment from 35 of these jurisdictions to establish fair cooperation with OECD members on transparency and information exchange in the tax field.

The Doha Declaration on Financing for Development, adopted at the UN-organized International Monitoring Conference on Financing for Development, contains a strong commitment from the European Commission to tax reforms and calls for more efforts to increase tax revenues by modernizing tax systems, improving tax collection, broadening the tax base and vigorously combating tax evasion. The need for good governance in the tax field.

If we can list the reasons why we want to improve international cooperation on all platforms. One of the things we will have is:

– The lack of good governance in the tax field encourages tax evasion and tax evasion and severely strains the National Budgets and the European Union's own resources system, estimated by the economic press to be between 2 and 2.5 % of the EU's annual GDP, or between 200 and 250 billion euros.

- Globalization has complicated the fight against tax evasion on an international scale. A large number of multinationals have organized themselves to take advantage of tax evasion in the various territories where they operate; the disparity in tax regimes from one jurisdiction to another favors large, international or old-fashioned enterprises at the expense of small, national or recently created firms. Whereas only 5 % of cross-border tax receivables are recovered in the European Union.

- Because of a lack of good governance in the area of taxation, developing countries do not have the legitimacy or authority to tax their citizens; In defining its fiscal governance policy, the European Union must take into account the particular problems facing developing countries and that it must help them overcome these problems.

The joint action of the G20 and the United Nations, as well as the efforts made under OECD-led initiatives, have yielded some promising results in fiscal governance, but these results remain insufficient to meet the challenges posed by tax havens and offshore banking centers and must be followed by decisive actions effective and consistent.

The OECD currently estimates the amount of private capital in tax havens at nearly US$1 trillion, five times higher than 20 years ago; more than one million companies, mainly from the United States and European Union Member States, are headquartered in countries housing these tax havens.

In conclusion, in order to combat tax evasion and double taxation the European Union and several international institutions have voted in force to practice the principle of good governance at the level of the country regulatory framework for the fight against rural poverty, the effective implementation of projects and ensures security and protects the interests of each other.

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