

SUMMARY

Мунка Т. П., Rudenko V. O. Tax management by local authorities. The subject of the research is the power of the local government to collect taxes, and the characteristics of local taxes to which the property tax and the single tax belong. Therewith, the property tax combines three taxes, namely, a real estate tax different from land, transport tax and land payment.

The main obstacles to the development of local taxation were identified, namely instability of tax legislation and contradictions in the relevant legal acts of Ukraine, the system of local taxes and fees does not meet foreign principles and legislatively fixed local taxes and fees and their rates do not take into account real that is, they do not perform a stimulating function, the dependence of local self-government bodies on public authorities.

Also, the work stated that the activity of local self-government bodies in the field of taxation is highly dependent on the state authorities and highlighted significant shortcomings in the system of payment for land, the current legislation governing the transport tax is imperfect, since there is no single conceptual legislation of Ukraine.

In order to solve these problems, it is necessary to generate income of local government with the help of their own revenues, to amend the legislation of Ukraine accordingly, while eliminating conflicts in the current regulatory acts and taking into account foreign experience in the field of taxation, to develop a unified mechanism of payment of benefits that will allow receive additional money into local budgets.

It was also proposed in the work to solve the problems in the system of payment for land to determine the relationship between the rate of land tax, monetary valuation of land, its quality and features of use.

Keywords: *local government, local self-government bodies, tax collection, powers, local taxation.*