

CED-2023
*The Annual International
Scientific Conference
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and Legacy of Simon Kuznets*



***The current state and problems of the development
of territorial communities in the conditions of
decentralization processes in Ukraine***

Yushko S. (Simon Kuznets HNUE)

***Bak N. (Yuriy Fedkovych Chernivtsi
National University)***



Decentralization reform in Ukraine

490 districts



126 districts

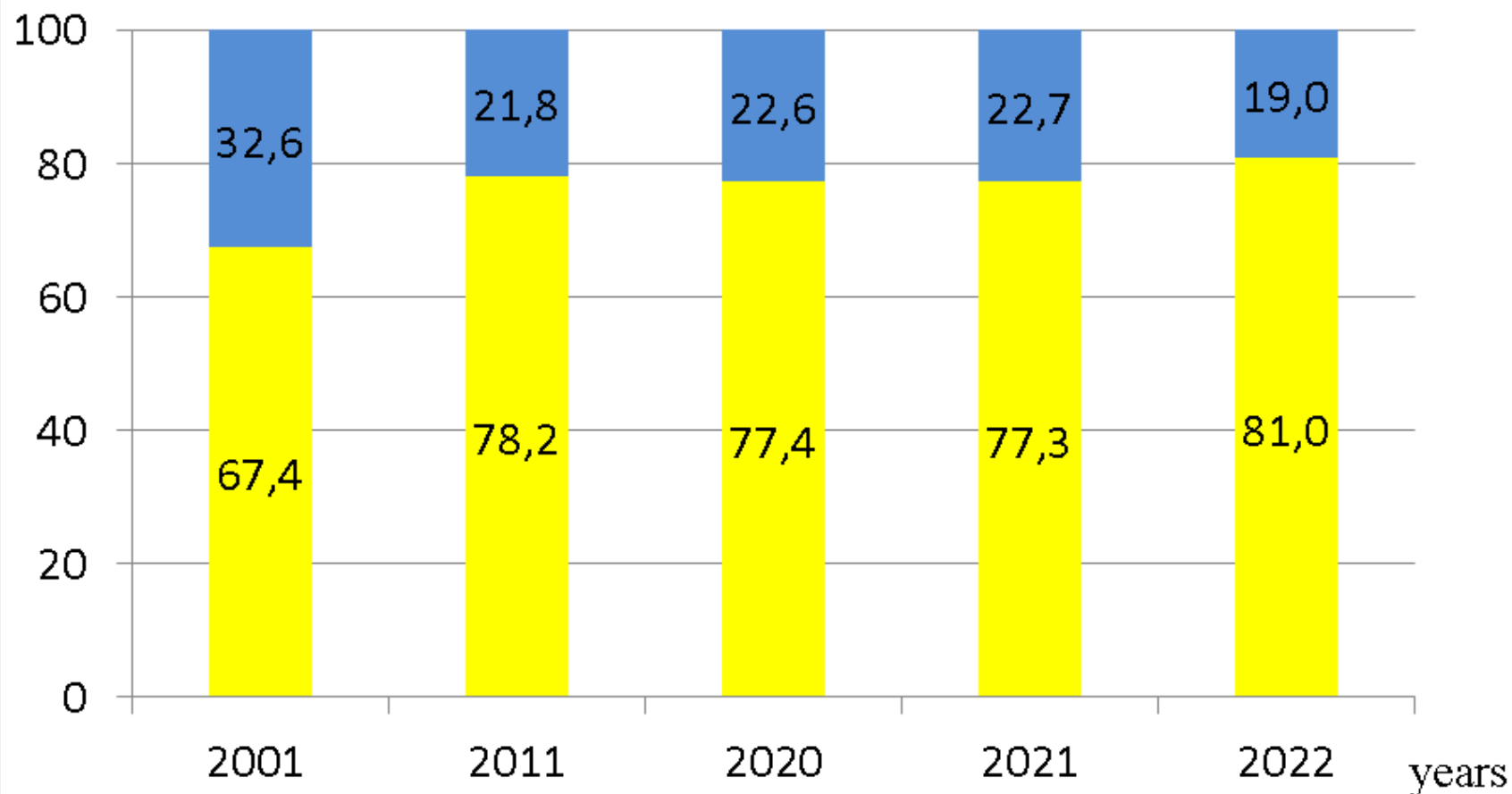
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budgets of villages,
townships,
cities



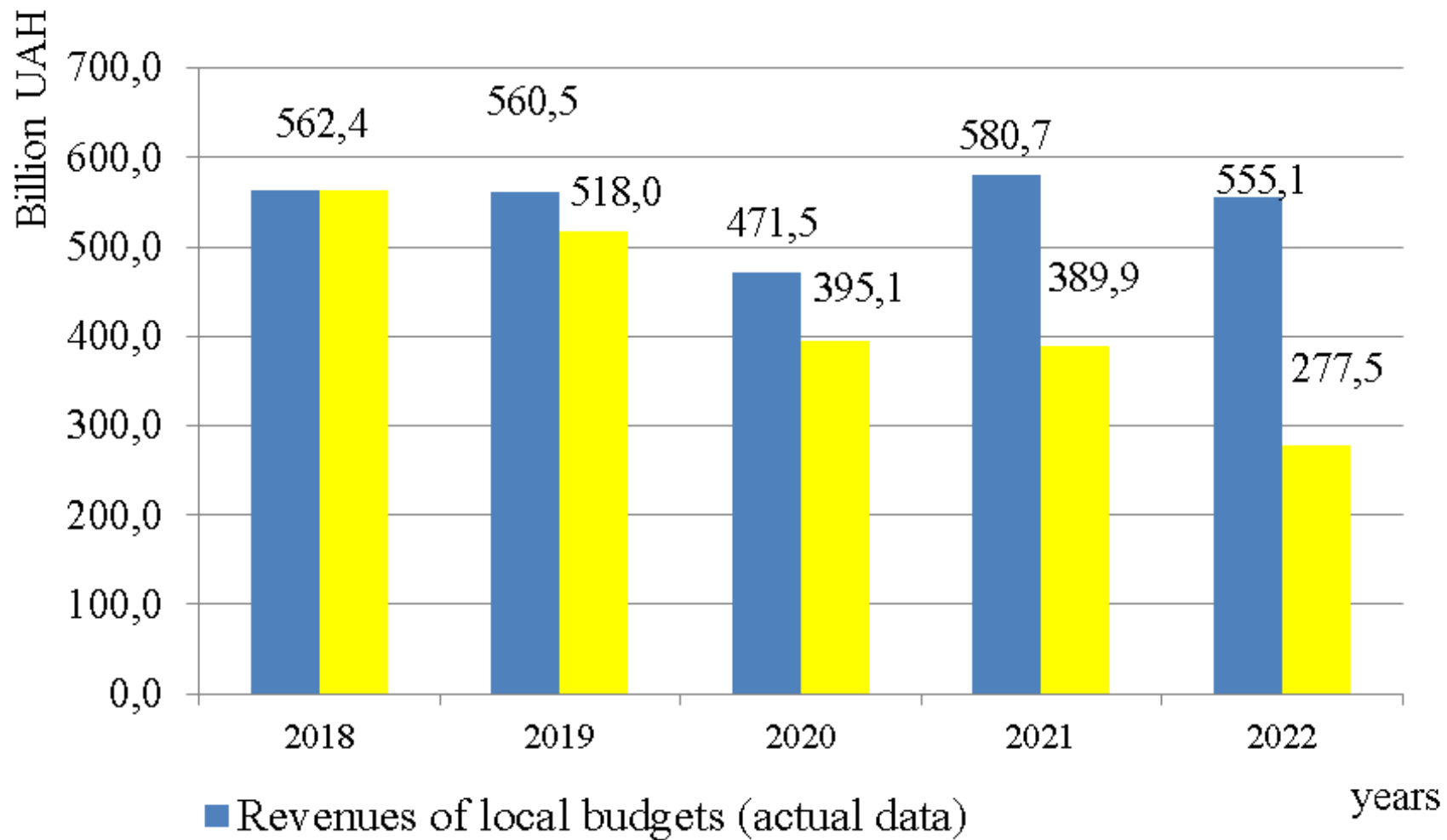
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budgets of territorial
communities



■ Revenues of local budgets, % ■ State budget revenues, %

**The structure of revenues
of the consolidated budget of Ukraine, %**



Revenues of local budgets

Revenues of the budget of the territorial community of the city Kharkiv (2022 year)

Revenue	Billion UAH	% of the total
Tax revenues	13,1	83
including: personal income tax	9,1	57
local taxes and fees	3,5	22
Total revenue	15,8	100

Measures recommended to communities to find sources of budget revenues growth

Comparison of the composition of planned (actual) budget revenues with the potential composition of such revenues determined by budget legislation, identification of unused reserves

Inventory of property and land plots on the territory of the community, identification of objects that are not on the register, registration and subsequent taxation

Review and approval of tax rates according to local taxes and fees, taking into account the possibility of their increase

Calculation of budget losses as a result of the provision of tax benefits for local taxes and fees, decision-making regarding the further expediency and justification of their provision

Analysis of taxpayers' debts for taxes and fees, identification of overdue payables, taking measures to repay them

The search for other reserves for the growth of budget revenues

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Thank you for attention