

THEORETICAL ASPECTS OF COMPILATION AND ORGANIZATION OF SUBMISSION OF TAX REPORTING OF THE ENTERPRISE

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Formulation of the problem. The effectiveness of economic management, above all, depends on the completeness, reliability and validity of information about the financial and economic activities of taxpayers. Tax reporting is one of the main sources of information for comprehensive research of the taxation system. The relevance of this topic is that without timely, well-formed, reliable information management of the enterprise is impossible. After all, any errors or distortions in tax reporting, as well as its late submission may lead to the imposition of a fine in the amount provided by current legislation of Ukraine.

Purpose and task. The purpose and objective of the study is definition of theoretical approaches to the organization of preparation and submission of tax reporting of enterprises in Ukraine, as well as the results and consequences of violations in this area.

Research Methods. General scientific abstract-logical research methods were used to perform the set tasks.

Presentation of the main material. Accrual and payment of any type of tax or fee (mandatory payment) involves the proper implementation of accounting and calculation, the results of which are reflected in the appropriate form of tax reporting.

Tax reporting is a set of actions of the taxpayer (or the person representing him) and the tax authority to compile, maintain and submit documents of the prescribed form, containing information about the results of the taxpayer, his property status and record the tax calculation process and the amount payable to the budget.

The taxpayer is obliged to pay tax reporting if he is obliged to pay the tax by the relevant tax law. The tax reporting has the approved form, the order of drawing up and is submitted in the terms established by the legislation. Taxpayers are liable for fines for non-compliance with the deadlines.

General requirements for the preparation and submission of tax returns in Ukraine are regulated by the Tax Code of Ukraine, which defines the basic provisions used in the tax reporting system.

To ensure current control in our country, the submission to the tax authorities of reporting, which reflects the amount accrued and paid by the company for a particular type of tax, as well as the taxpayer's obligations to the budget to pay this tax. Due to the existence of a large number of taxes in Ukraine, the State Tax Administration has developed and approved a significant number of forms of tax reporting.

Conclusion. Tax reporting is implemented by submitting taxpayers tax documentation, ie documents containing information on the calculation and payment of tax. It is submitted to the tax authorities based on the results of the reporting period within the period established by law. Deadlines for filing tax returns are set for each tax separately.

The tax return is made in the form approved in the manner prescribed by current legislation of Ukraine.

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