

gas-fossil territory, the peculiarities of its planning, the density of the population, the number and nature of gas consumers, the presence of natural and artificial obstacles for laying gas pipelines (year, dams, ravines, railways, underground constructions, etc.). When designing a gas supply system, develop a number of options and make their technical and economic comparison. For construction use the most advantageous option. The city gas network consists of gas pipelines of different purposes; units of reduction of gases – city distribution points (MRP), city distributive stations (MDS), individual pressure regulators, which ensure the constancy of pressure in devices; gas storage facilities compensating uneven daily gas consumption (mainly for communal purposes). The gas network is equipped with devices for measuring pressure, communication devices, signaling, automatics and shut-off valves (valves, cranes, latches, water gates, etc.) to disconnect individual sections of the network or buildings during accidents, repair works, etc. Depending on the maximum gas pressure, the gas pipelines are divided into the following groups.

High-pressure gas pipelines of category II – at an operating gas pressure of more than 0.3MPa (3kgf/cm²) to 0.6 MPa (6kgf/cm²). Gas pipelines of medium pressure – at an operating gas pressure exceeding 0.005 MPa (0.05 kgf/cm²) to 0.3MPa (3kgf/cm²). Low pressure gas pipelines – at working gas pressure up to 0.005 MPa (0.05 kgf / sq.cm) inclusive.

High and medium pressure gas pipelines serve to supply medium and low pressure urban distribution networks. According to them, the bulk of gas goes to all consumers of the city. These gas pipelines are the main arteries that feed the city with gas. They are performed in the form of rings, floors of rings or rays. Gas in high and medium pressure gas pipelines is supplied from gas distribution stations (GDS). Inhabitant and public buildings, as well as small utility companies join the gas networks of low pressure. Medium and high pressure networks are used to supply gas pipelines of low and medium pressure through local distribution points, as well as gas pipelines of industrial and large utility companies through local distribution points and gas control units. High pressure networks are designed for gas supply to storage facilities and large industrial enterprises. Modern city gas network systems have a hierarchical system of construction, which agrees with the classification of gas pipelines given above. The upper level consists of high pressure gas pipelines of the first and second categories, lower gas pipelines of low pressure. The gas pressure during the transition from a high to a lower level is gradually reduced. This is done with the help of pressure regulators installed on the fracturing.

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TAX REGULATION AS ONE OF THE MOST IMPORTANT COMPONENTS OF STATE REGULATION INFLUENCING ITS ECONOMIC PROCESSES

The current economic situation is characterized by simultaneous, practically equal, functioning of the state and private sectors of economic activity, and by active interference of power structures in the processes of their interaction.

In this case, the interests of the above subjects overlap with the issue of the size of tax deductions on the results of their activities. That is why, one of the most important components of state regulation is tax regulation, as the state's influence on economic processes, through the participants in economic relations through means and instruments of tax policy. As the economic dictionary says, the economics of regulation is regulatory economics. It is the application of law by government or independent administrative agencies for various purposes, including remedying market failure, protecting the environment, centrally-planning an economy, enriching well-connected firms, or benefiting politicians.

The tax situation is one of the main indicators of the state of the economy. Economists and politicians in Ukraine are continuing a heated debate on the introduction of the Tax Reform, defending a particular point of view on the tax rate for businesses and the principles of control over tax payments.

In most developed countries, a significant part of budget revenues is generated through tax revenues. The direct increase of the tax burden is increasingly being used as the main tool for obtaining additional funds. Instead, the authorities in many countries are trying to optimize tax systems through reforms.

Both "international corporations" and owners of large enterprises, who seek to conceal income in tax havens, are also "optimized" by their "optimization". According to various estimates, they hide capital in the amount of up to several tens of trillions of dollars. At the same time, those who dodge are attracted not only by the Caribbean islands and the dwarf states of Europe, but also by such rather large economies as the United States.

States are actively reforming tax systems, trying to find a "golden mean" between the budget and the development of private enterprise.

The main taxes in the countries of the world are the corporate profit tax (business) tax, VAT, as well as the personal income tax. These taxes are putting the greatest pressure on fiscal policies.

Very often, tax ideologists accept logic in a straightforward manner, and believe that the higher the taxes, the more money will come to the budget. But in practice everything changes in the opposite direction.

High taxes on individuals' income only stimulate wage payments in the envelope. As a result, the state budget at all receives nothing from it. Perhaps it is better to draw attention to the experience of other European countries and to make a tax on personal incomes such that businesses (enterprises) were losing wages in an envelope. Because it is not worth creating problems and doing from the business of an evil and cruel genius who just dreams of withdrawing cash.

He does this often not because he wants to, but because he can not do otherwise. The rate of 15%, or a maximum of 20% (the amount of the rate of ECV and rate of income tax) – this is what will force the business to pay wages "in white." This policy has been under discussion for more than 10 years, and they have promised such a reform even during the Orange Revolution, but practically nothing is being implemented.

Nobody likes to pay taxes. This was stated by Platon. And he is right. So you always have to look for a "golden mean" so that these taxes do not destroy those who pay them.

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