

Thus, the essence of public e-procurement is to meet the socio-economic needs of citizens in the form of providing goods and services from the budget on the basis of open cooperation between government and business. We have identified the basic principles and features of public procurement in Ukraine, and also established that all public procurement in Ukraine is currently carried out through the electronic system Prozorro on 13 accredited sites.

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#### **DIFFERENCE BETWEEN THE TAX SYSTEMS OF THE USA AND UKRAINE (РІЗНИЦЯ МІЖ ПОДАТКОВИМИ СИСТЕМАМИ США ТА УКРАЇНИ)**

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*Вивчення податкової системи федеральної країни, за допомогою порівняння з українською системою нарахування, утримання та сплати сум податків.*

**Ключові слова:** *національні податки, місцеві податки, Україна, США.*

*Study of the tax system of a federal country in comparison with the Ukrainian system of accrual, withholding, and payment of tax amounts.*

**Keywords:** *national taxes, local taxes, Ukraine, USA.*

Taxes are a prerequisite for the existence of the state. They originated in ancient times and have historically changed. To date, the ideal example of a tax system that would suit every country is still unknown, and therefore each country has its approaches to the formation of budget funds.

The stages of tax formation in Ukraine and the United States were very different, so let's compare these two countries and find out the differences between mandatory payments from them.

Features of US taxation:

- State power has some autonomy, including tax;
- The state's revenues average 80% (Washington receives the most from the budget – 40.8% and Anchorage (Alaska) – 71.3%; Yonkers (New York) the least – 1.7%).

Ukraine is distinguished by:

- low basic tax rates (for example, only 5 European countries have a lower VAT rate);
  - the share of local budgets (with transfers) does not exceed 50% of the total budget of Ukraine, [1].
- Table 1 shows the taxes that generate more than 1% of annual revenues to the consolidated budgets.

*Table 1*

**Structure of tax revenues to consolidated budgets, 2019**

United States of America		Ukraine	
Type of tax	Fraction,%	Type of tax	Fraction,%
Sales tax	32	VAT	38
Income tax on the population	30	Income tax	32
Excise duty on fuel, alcoholic beverages, tobacco	11,9	Excise tax	15
Vehicle ownership taxation	3,5	Local taxes and fees	7
Corporate income tax	7,9	Corporate income tax	9
Property tax	2	Subsoil use fee	5
Inheritance and gift tax	1	Toll	3

*Source: presented by the authors based on [2].*

The US sales tax is somewhat similar to a VAT. But it is local and each state determines the required rate (from 4 to 14%). In Ukraine, the basic VAT rate is 20%.

The collection of excise duty in the United States is also similar to the Ukrainian but is going to the budgets of the individual states.

Note that in the US income tax is progressive (10-37%). The tax can be paid by both the family (the sum of all income) and the individual. The tax-free minimum (when tax is not charged) is \$ 12,200. The USA, and is valid as a tax benefit. In our opinion, it is interesting to note that medical expenses (not more than 15% of income) and interest on mortgages or other debts are not included in the net income of the population (to the tax base).

In Ukraine, personal income tax is paid from household income and is 18%, from dividends – 9.

The corporate income tax in the United States is similar to the income tax in Ukraine (18%), but its rate is 34%. The corporation pays 15% for the first 15 thousand dollars. USD for the amount of income, 25% – for the next 25 thousand dollars. The USA, 34% – for the rest.

There is also an inheritance and gift tax in the United States. It is fixed and handles depending on the amount. Yes, if the base is up to \$ 10,000. USA, tax rate 18%, if more – 50%. The tax on the owner of the vehicle is mandatory and is already included in the price of the car at the time of purchase. Its rate is 1-7%, depending on the car and the state.

In Ukraine, a large share of revenues is occupied with customs duties and local taxes and fees. The latter is made specifically for individual regions, but their rates are regulated by the Tax Code [3].

As for the SSC, in Ukraine, it is mandatory for all and is 22%, paid by the employer from the general fund. In the United States – each year the rate changes and is paid in half (the first part of the payroll, the second – from the employee's income).

Thus, analyzing the tax system of the United States and Ukraine, it is concluded that each of them has its unique features and develops according to different scenarios.

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### **2021 WAS THE BEST YEAR IN THE EXPORT HISTORY OF NIBULON (2021 РІК СТАВ НАЙКРАЩИМ В ЕКСПОРТНІЙ ІСТОРІЇ КОМПАНІЇ «НІБУЛОН»)**

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*У цій статті я розповім про «Нібулон» про всі його досягнення та співпрацю з європейськими країнами та експорт товарів в інші країни. І як у 2021 році він став найкращим в історії експорту компанії.*

**Ключові слова:** *Нібулон, експорт, продукція, промисловість*