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POLICY OF LOCAL AUTHORITIES IN A BUDGETARY-TAX SPHERE

Background: Today the fiscal policy of local authorities is directed at transformation of the system of local finances and creation of financially independent authorities of local self-government. Development of legislation in the budgetary-tax sphere favors the increase of efficiency of local fiscal policy, contributes to transformations in its mechanism in solving the complex of socio-economic tasks. **Aims and objectives:** Development of a set of recommendations for the increase of efficiency in local budgetary-tax policy in conditions of socio-economic reforms. **Methods:** abstraction (for determination of intercommunications between the aggregate of constituents of fiscal policy), system and structure (for determination of essence and role of local finances, budgets in the conditions of transformation of economy of Ukraine), comparative analysis

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(with the purpose of establishment of conformities to law of development of aggregate of constituents of fiscal policy). **Results:** The process of modernization of fiscal policy in Ukraine at a local level is to provide for the development of complex measures directed at theoretical foundation of the local fiscal policy and the choice of a model, its functions and tasks in realization of the local budget policy. **Conclusion:** Creation of a rational budgetary system of the country should lead to the effective fiscal policy, which, in its turn, is to provide accordance between expenditure and availability of necessary resources, to lead to perfection of legal regulation and creation of effective stimuli for mobilization of budget receipts.

Key words: local authorities, budget, taxes, local finances, budgetary decentralization.

[1], [2], [3], [4], [5], [6].

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