

**State Organization «Institute of Market and
Economic&Ecological Researches of the National Academy of
Sciences of Ukraine»**

Summary of the implementation of scientific research results

of research on the topic of research 3.1.8.72/B “Theoretical and methodological principles of tax stimulation of the development of the economy of Ukraine in the context of local government reform” The research was carried out in accordance with the Resolution of the Verkhovna Rada of Ukraine No. 765-IX dated 07/13/2020 “On the appointment in 2020 of nominal scholarships of the Verkhovna Rada of Ukraine for young scientists - doctors of sciences (implementation deadline 2020). Scientific supervisor: Doctor of Economics, Senior Researcher Laiko O.I.

Significance: lay in substantiating ways to solve urgent problems in the field of tax regulation of economic development in the context of decentralization reform, set before society in the context of the implementation of the Strategy for Sustainable Development of Ukraine until 2030, the draft National Economic Strategy until 2030, the Concept of Reforming the System of Local Self-Government in Ukraine, legislation in the field of economic development and cooperation of territorial communities in Ukraine, in the context of Ukraine's accession to the European system of formation and implementation of regional policy on the basis of primary advocacy and implementation of national interests. It is substantiated that the introduction of investment-oriented taxation rules will increase the volume of reinvestment of profits and the level of capitalization of the economy by 30-40%.

Practical application: confirmed by implementations in the activities of the State Tax Service of Ukraine

Prospects for further implementation of the results of this scientific work are seen in their use by the relevant Committees of the Verkhovna Rada of Ukraine (in particular, the Committee on Finance, Tax and Customs Policy) in the process of developing relevant legislative norms to reduce capital outflow abroad, stimulate the reinvestment of profits of domestic enterprises in their economic turnover, and expand the powers of local governments in the field of tax regulation of the economic development of territorial communities.