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***PROBLEMATIC ASPECTS OF CALCULATION AND
PAYMENT OF VALUE ADDED TAX BY TOURISM INDUSTRY
OPERATORS***

The purpose of this contribution is to analyse the theoretical foundations covered in the normative legal acts of Ukraine and practical professional consultations of the

departments of the National Fiscal Service of Ukraine with respect the specifics of the calculation and payment of value added tax by business entities operating in the tourism industry.

Methodology: The methodological underpinnings of the study consisted in synthesising and analysing the material collected by the authors in the area of taxation in the tourism industry. The method of comparison and generalization was used to validate the key principles of the calculation of value added tax for tourism market operators.

Results: This article covers the core aspects of the special regimen of calculation of value added tax as established by tax law and applicable to tourist operators and travel agents.

Scientific novelty consists in validating the necessity of optimising the performance results of tourism businesses through the implementation of special norms, privileges and simplified tax regimens.

Practical relevance: The conducted research is of practical relevance, as it contributes to the correct interpretation of the provisions of tax law in relation to the value added tax charged in the tourism industry, which, in turn, prevents incidence of non-compliance with tax law across the industry.

Key words: commission, value added tax, tourist operator, travel agent.

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