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## **INTEGRATION PROCESSES AS FACTORS OF INFLUENCE ON THE FORMATION OF THE MECHANISM OF MANAGEMENT TAXATION OF AGRICULTURAL PRODUCERS**

### *Summary*

At present, attempts to approximate the national system of taxation of agricultural producers with world standards are mostly characterized by permanent changes in legislation, without a clearly defined state tax policy, adequate to modern conditions of agricultural producers and the lack of a comprehensive approach to management taxation. However, today integration processes and integration cooperation are able to ensure stable development of agricultural producers, competitiveness of agricultural products in world markets, through the implementation of joint mutually beneficial economic policy objectives in the field of agro-industrial complex and integration entities. In view of the above, integration processes should be considered as important factors influencing the formation of the mechanism for managing the taxation of agricultural producers.

The purpose of the study is to determine the manifestation of integration processes and substantiate approaches to their consideration in the development and reform of the mechanism of taxation of agricultural producers.

Based on the understanding of the essence of integration processes, their substantive characteristics, direction and manifestation in the field of agricultural production, approaches to their consideration in the development and reform of the mechanism management taxation of agricultural producers are substantiated. It is proved that the key criterion and tool for the implementation of integration processes is "harmonization", the content of which in the author's imagination is revealed in two ways: as a process of mutual coordination of active and consistent interaction to characterize the processes of reforming the tax administration sectoral and regional) and as the corresponding state (result) of this process. The need to consider harmonization not as an end in itself, but as a means, a tool to create an effective mechanism for managing the taxation of agricultural producers in Ukraine in deepening integration processes at different levels in the context of harmonization of legislation in different areas. The importance of taking into account different types of harmonization, selected on the basis of different approaches, key characteristics and relevant classification features, which allow to comprehensively present its manifestation during the reform of the mechanism management taxation of agricultural producers.

*Keywords:* integration processes, integration, adaptation, standardization, harmonization, mechanism management taxation, agricultural producers.

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