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ON THE ISSUE OF FORMATION OF POSITIVE IMAGE OF THE STATE FISCAL SERVICE OF UKRAINE IN MODERN CONDITIONS

The article is devoted to the peculiarities of the issue of formation of positive image of the State Fiscal Service of Ukraine. With regard to the modern state reform, the image of the State Fiscal Service is essential to reform fiscal relations in the country, as well as to build democratic and legal relations between the state and individuals and legal entities. Background is that one of the important aspects of the overall perception and evaluation of public body is the impression that it produces, or its image. The tasks of "reorganization" of awareness deformed by totalitarian society, creation of a positive image of the State Fiscal Service, development of public loyalty to taxmen are of particular relevance today. Regardless of the wishes of both the public authority and public relations specialists, image is an objective phenomenon and it plays a significant role in the assessment of any social phenomenon or process.

The article discloses features of creation of a positive image of the State Fiscal Service of Ukraine. Relevance of the article is determined by process of in-depth innovation reform of the fiscal system of the state.

The author concludes that people are in a certain dependence on government. State organization, designed to respect and monitor the implementation of the law, has a particular responsibility. Its major functional duty is to inform citizens about their rights and responsibilities. It is especially important to consider that the same organization provides services to the public. This condition prevents a situation where the state organization feels all-powerful and citizens - powerless. In this case, it is important for the state organization to remember that citizens have rights as well as responsibilities. And these rights should not be violated under any circumstances.