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***Theoretical foundations of mechanisms of practical realization of state tax system***

*The tax system is the basis of functioning of the financial system of the state. However, it is necessary to consider a number of factors influencing the efficiency of its practical activity. From the very beginning, when appears the first prerequisites of tax systems organization, scientists are wondering about its true kernel, as well as how to organize the process of implementation of the theoretical knowledge into practical reality. Considering the current conditions of development of the economic system of Ukraine and as a result of the study of views dialectics of domestic and foreign scholars on the nature of tax system, it was found that the tax system – a multilevel mechanism of the distributive relationships between taxpayers and the financial authorities, based on legislation and implemented by paying taxes to achieve optimal and current pumping up the budgets of different levels. It was also found that the implementation of the conditions of tax system is impossible without the implementation of the requirements of the tax policies of the state. It should be noted that the tax and fiscal policy – are not identical phenomena but diverse, as fiscal policy is a component of tax policy determining not a complete mechanism for the implementation of the tax but basically providing for the greatest possibility of filling the budget in it. In consequence of this, it was found that implementation of tax policy requirements through the use of tax system rules is possible while constructing an optimal tax mechanism that takes into account the specific characteristics of the country which are needed to optimize its economic conditions, and also forms the key forms, instruments, ways and methods for their implementation.*

**Key words:** *tax system, tax policy, fiscal policy, politics, tax mechanism.*