

TAX POLICY OF ECONOMIC ENTITIES IN THE CONDITIONS OF MARTIAL STATE IN UKRAINE

PSHYK Bogdan

Doctor of Economic Sciences, Professor

Professor of the Financial Technologies and Consulting Department

Ivan Franko National University of Lviv,

ORCID ID: <https://orcid.org/0000-0001-7930-0791>

STASYSHYN Andrii

PhD in Economics, Associate Professor,

Dean of the Faculty of Finance Management and Business

Ivan Franko National University of Lviv

ORCID ID: <https://orcid.org/0000-0002-3061-0788>

Abstract. *The article is devoted to revealing the peculiarities of implementation and directions of improvement of tax policy of business entities taking into account the influence of martial law in Ukraine. The necessity and role of interaction of tax and accounting policies of companies, formation of systems of accounting and analytical support and tax compliance in the course of compliance with tax legislation and proper fulfillment of obligations to pay taxes and fees are substantiated, as well as directions of cooperation of enterprises with consulting companies on issues of formation and implementation of tax policy.*

The main directions of ensuring the effectiveness of tax policy of the State Budgetary Institutions in conditions of martial law in Ukraine are outlined, which are based on monitoring of tax legislation in wartime conditions, timely fulfillment of tax obligations, forecasting the emergence and assessment of tax risks, management of tax relations and risks of the State Budgetary Institutions based on the use of financial and operational management tools; formation of reserves for unforeseen expenses and specific needs in conditions of martial law, periodic review and updating of the tax payment model, use of tax planning tools and tax optimization opportunities.

Keywords: *martial law, accounting and analytical support, tax optimization, tax policy, tax compliance, tax obligations, business entities.*

It was found that under martial law, the tax policy of the SG is characterized by high dynamics and may undergo frequent changes due to adjustments to tax legislation, the territorial proximity of the SG to the line of hostilities, changes in the country's economic landscape as a result of the invasion of the Russian aggressor. In the process of implementing tax policy, the emergence of new risks and operations dictated by martial law should be taken into account: the impossibility of continuing or limiting the activities of the SG in the occupied and adjacent territories; the risk of default of counterparties; destruction, loss, depreciation and damage to assets as a result of hostile actions; support for the SG of the Armed Forces of Ukraine by providing financial and material assistance; difficulties in obtaining original documents on the implementation of operations and settlements from

counterparties; changes in settlements with employees under martial law; expenses for the purposes of relocation and continuation of the SG's activities in a safe territory.

The necessity and role of interaction of tax and accounting policies of the state-owned enterprise, formation of accounting and analytical support systems and tax compliance in the course of the state-owned enterprise's compliance with tax legislation, proper fulfillment of obligations to pay taxes and fees, as well as directions of cooperation of the state-owned enterprise with consulting companies on issues of formation and implementation of tax policy are substantiated.

The main directions of ensuring the effectiveness of the tax policy of the state-owned enterprise under martial law in Ukraine are highlighted: constant monitoring of changes in tax legislation in order to comply with the correct and timely fulfillment of tax obligations; forecasting the emergence of tax risks and careful assessment of the dynamics of the emergence and fulfillment of tax obligations, formation of activity scenarios from the standpoint of the emergence of tax obligations taking into account the provisions of the state-owned enterprise's strategy and the challenges of wartime; effective management of tax relations and risks of the state-owned enterprise based on the use of financial and operational management tools; formation of reserves in case of unforeseen expenses arising under martial law; periodic review and update of the tax payment model based on tax planning and tax optimization.

Reference

1. Ivanov, Yu.B. & Mayburov, I.A. (Ed). (2010). Podatkova polityka: teoriya, metodolohiya, instrumentariy [Tax policy: theory, methodology, tools]. Kharkiv: Inzhek [in Ukrainian].
2. Koval, N.I., Podolyanchuk, O.A., & Gudzenko, N.M. (2023). Podatkova polityka pidpryyemstva: osoblyvosti ta znachennya u suchasnykh realiyakh [Tax policy of the enterprise: features and significance in modern realities]. Invesytsiyi: praktyka i dosvid – Investments: practice and experience, 13, 74-79 [in Ukrainian].
3. Horodets'ka, T. E. (2022). Podatkove planuvannya yak forma podatkovoyi polityky transportnykh pidpryyemstv [Tax planning as a form of tax policy of transport enterprises]. Ukrayins'kyy zhurnal prykladnoyi ekonomiky ta tekhniky – Ukrainian Journal of Applied Economics and Technology, 1(7), 99 – 106 [in Ukrainian].
4. Lehostayeva, O.O., & Kondratenko, V.V. (2016). Deyaki zakhody optymizatsiyi podatkovoyi polityky pidpryyemstva [Some measures to optimize the tax policy of the enterprise]. Hlobal'ni ta natsional'ni problemy ekonomiky – Global and national problems of the economy, 10, 407 – 410 [in Ukrainian].
5. Kovalenko, A. V. (2019). Orhanizatsiyno-ekonomichnyy mekhanizm formuvannya podatkovoyi polityky promyslovykh pidpryyemstv [Organizational and economic mechanism of forming tax policy of industrial enterprises]. PhD thesis. Zaporizhzhia National University: Zaporizhzhia National University, Zaporizhzhia [in Ukrainian].
6. Ivanov, Yu. B., Krysovaty, A. I., Kizima, A. Ya., & Karpova, V. V. (2008). Podatkovyy menedzhment [Tax management]. Kyiv : Znannya [in Ukrainian].
7. Ivanyshyna, O. S., Gerasymenko, O. M., Tuchak, T. V., & Prokopenko, I. A. (2023). Podatkova polityka pidpryyemstva [Tax policy of an enterprise]. Irpin': Derzhavnyy podatkovyy universytet [in Ukrainian].
8. Samusevych, YA. V., & Vysochyna, A. V. (2021). Podatkove planuvannya ta osnovy podatkovoyi optymizatsiyi [Tax planning and basics of tax optimization]. Sumy: Sums'kyi derzhavnyy universytet [in Ukrainian].

9. Yak Ukrayina reformuvatyme podatkovu systemu pislya viyny. [How Ukraine will reform the tax system after the war]. Ukrinform. Retrieved from: <https://www.ukrinform.ua/rubric-economy/3688038-ak-ukraina-reformuvatime-podatkovu-sistemu-pisla-vijni.html> [in Ukrainian].

10. Relokatsiya biznesu v umovakh viyny: u yaki rehiony pereyizhdzhayut' pidpryyemstva ? [Business relocation in times of war: which regions are companies moving to?]. Institute for Analytics and Advocacy. Retrieved from: <https://iaa.org.ua/articles/business-relocation-in-times-of-war-what-regions-are-companies-moving-to/> [in Ukrainian].

11. Voznyak, H.V., & Patyts'ka, K.H.O. (2023). Byudzhetni determinanty zabezpechennya stiykosti terytorial'nykh hromad: voyenna adaptatsiya ta oriyentyry povoyennoho vidnovlennya [Budgetary determinants of ensuring the sustainability of territorial communities: military adaptation and guidelines for post-war recovery]. *Finansy Ukrayiny – Finances of Ukraine*, 6, 81-96 [in Ukrainian].

12. Hodnyuk, I., & Shevchuk, N. (2023). Oblikova polityka ta yiyi vplyv na diyal'nist' pidpryyemstva v umovakh voyennoho stanu [Accounting policy and its impact on the activities of the enterprise in martial law]. *Ekonomichni horyzont - Economic Horizons*, 2(24), 110 – 119 [in Ukrainian].

13. Byelyayeva, L., Penyak, YU., & Karpova, A. Orhanizatsiyno-informatsiyna model' oblikovo-analitychnoho zabezpechennya rozrakhunkiv za podatkamy [Organizational and information model of accounting and analytical support for tax settlements]. *Ekonomika ta suspil'stvo - Economy and society*, 43. Retrieved from: <https://doi.org/10.32782/2524-0072/2022-43-14> [in Ukrainian].

14. Tax Code of Ukraine (2012, December 02). Verkhovna Rada of Ukraine. Retrieved from: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> [in Ukrainian].

15. Law of Ukraine on Amendments to the Tax Code of Ukraine Regarding the Peculiarities of Tax Administration During Martial Law for Taxpayers with a High Level of Voluntary Compliance with Tax Legislation № 3813-IX. (2024, June). Retrieved from: <https://zakon.rada.gov.ua/laws/show/3813-20#Text> [in Ukrainian].

16. Order of the Cabinet of Ministers of Ukraine on National Revenue Strategy of Ukraine until 2030 № 1218-p. (2023, December). Retrieved from: https://mof.gov.ua/uk/national_income_strategy-716 [in Ukrainian].