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DIRECTIONS FOR REFORMING TAXATION INSTITUTIONS IN UKRAINE UNDER HYBRID CHALLENGES AND THREATS

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Abstract. *The globalization processes of the 21st century contributed to the integration of the world community, but at the same time increased the use of new force and non-force forms of influence. The hybrid war of the Russian Federation has actualized the need for systematic and comprehensive counteraction to military and economic aggression, therefore, outlining the directions of reforming tax institutions is important in the context of ensuring security and restoring the economy of Ukraine.*

Keywords: *tax institutions, hybrid challenges and threats, tax reform, tax authorities of Ukraine.*

The globalization and digitalization processes of the 21st century have created a dual challenge for national taxation systems. On the one hand, they offer opportunities for greater transparency, efficiency, and integration into the global economy. On the other hand, they intensify the impact of hybrid threats, including cybercrime, financial destabilization, disinformation campaigns, and political-economic pressure. Ukraine, as a state facing ongoing hybrid aggression, is compelled to transform its taxation institutions in line with new types of risks and challenges.

The aim of this research is to identify effective directions for reforming Ukraine's taxation institutions under conditions of hybrid threats. The methodology combines institutional analysis, risk assessment, comparative review of international practices, and principles of fiscal security and adaptive governance.

The study reveals that the current tax system in Ukraine is characterized by weak inter-institutional coordination, insufficient digital resilience, and limited capacity for rapid response to crises. Based on these findings, key reform directions are proposed: strengthening fiscal resilience and security, supporting economic recovery under uncertainty, fostering public trust and tax culture, adapting to the digital economy and combating cyber threats, enhancing institutional capacity of tax authorities, expanding international cooperation and harmonization with global standards, and ensuring social justice in taxation.

The research results contribute to the development of a strategic vision for Ukraine's tax policy that not only supports stable functioning during wartime but also promotes sustainable post-war development and national resilience in the face of ongoing global and hybrid risks.

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