

**PECULIARITIES OF TAXATION IN UKRAINE
DURING MARTIAL LAW
(ОСОБЛИВОСТІ ОПОДАТКУВАННЯ В УКРАЇНІ
ПІД ЧАС ВОЄННОГО СТАНУ)**

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Ця тема дуже актуальна у нас час, адже в нашій країні вже більш ніж два роки воєнний стан. Всі українці відчули на собі негативний вплив ситуації на економіку країни. Тому держава вирішила спростити систему оподаткування. Тож сьогодні ми розглянемо особливості оподаткування в Україні під час воєнного стану. У цих тезах ми проаналізуємо існуючі податкові політики та їх ефективність в умовах воєнного стану, та порівняємо їх з політиками довоєнного часу. Проаналізуємо податкові ставки, яких змін вони зазнали та які пільги впровадилися. У висновку зазначимо як змінився економічний стан країни з початку воєнної ситуації дотепер.

Ключові слова: *податки, податкова ставка, система оподаткування, підприємства, воєнний стан, економічне становище країни.*

This topic is very relevant in our time, because our country has been under martial law for more than two years. All Ukrainians felt the negative impact of the situation on the country's economy. Therefore, the state decided to simplify the taxation system. So today we will consider the peculiarities of taxation in Ukraine during martial law. In these theses, we will analyze existing tax policies and their effectiveness under martial law, and compare them with pre-war policies. We will analyze the tax rates, what changes they have undergone and what benefits have been introduced. In the conclusion, we will note how the economic condition of the country has changed since the beginning of the martial law until now.

Key words: *taxes, tax rate, taxation system, enterprises, martial law, economic situation of the country.*

During the war, the economic condition of our country improved significantly. A lot of enterprises closed down, especially small and medium-sized ones. Of course, the service sector also stopped its work. As a result, jobs were significantly reduced. As a result of all of the above, tax revenues to the budget have significantly decreased. For all this, it was necessary to continue to supply the army with weapons, ammunition, food and to pay soldiers salaries. The government began to actively engage in foreign policy, turning to allied countries for help. But all funds that are provided to this day are credit. So, the country's economy has deteriorated significantly.

In order to solve these problems, the Government decided to change the tax legislation of the country, improving the domestic economy of the country. Therefore, decisions were made regarding the simplification of taxation, some benefits and other features of taxation arose in order to continue the work of enterprises. In this work, we will consider some examples of such laws.

First of all, I would like to speak for the support of small and medium-sized businesses. In order to support the agricultural sector, on March 12, 2022, the Cabinet of Ministers of Ukraine decreed changes to the State Program "5-7-9% Available Loans" with the expansion of opportunities to support business entities - agricultural producers, first of all, to ensure their financing of sowing operations [1].

Also, in July 2022, the Government adopted such projects that determined the situation in the field of entrepreneurship, such as [2]:

- Ongoing relocation of enterprises. The recovery of the Ukrainian economy depends on the activation of Ukrainian business. From the start of the relocation program until August 3, 2022, 692 companies moved to safe regions, of which 484 started working.

- Redistribution of coverage of debt obligations of agricultural producers. The Cabinet of Ministers of Ukraine has reduced the amount of state guarantees on a portfolio basis to some creditor banks in 2021-2022. The state guarantee limits thus released will be transferred to ensure partial fulfillment of debt obligations under the portfolio of loans of 4 creditor banks provided to economic entities micro-enterprise, small and/or medium-sized enterprise - to residents of Ukraine. For example, in this way, in the liberated regions of Ukraine, agricultural commodity producers will be provided with the sowing campaign of 2022. Also, the maximum size of the provision of these guarantees for each creditor bank has been established.

- Improvement of development conditions for industrial parks. On July 15, 2022, the President of Ukraine signed draft laws No. 5688 and No. 5689 on additional tax and customs benefits for industrial parks, adopted in the second reading on June 21.

- Deregulation of the regime of contractual labor relations. On July 19, 2022, the Verkhovna Rada of Ukraine generally supported draft law No. 5371 on the deregulation of labor relations for small and medium-sized businesses, which should strengthen the principles of market self-regulation and eliminate numerous bureaucratic obstacles for the self-realization of employees and to increase the competitiveness of employers. A contractual regime for the regulation of labor relations has been introduced for certain categories of employees and for subjects of small and medium-sized enterprises; the bureaucratic burden on labor relations for employers is reduced.

- Legislative consolidation of non-standard forms of employment. On July 18, the Verkhovna Rada adopted draft law No. 5161 on non-standard forms of employment (freelance), which introduces a new special form of employment contract - an employment contract with non-fixed working hours as an alternative to civil law contracts.

- and other.

Also, in our opinion, it is worth noting that the Cabinet of Ministers of Ukraine adopted a resolution amending the Procedure for providing compensation to employers for employment of internally displaced persons. According to the Government's order, the employer support program will continue to operate in 2023. For each employed internally displaced person, the state pays the employer compensation in the amount of the minimum wage (6,700 UAH) for 2 months [3].

Also, since the beginning of the war, the Verkhovna Rada of Ukraine has adopted a number of changes to the Tax Code of Ukraine regarding issues of taxation and reporting of private enterprises. Changes directly related to the taxation of FOP were introduced by Laws No. 2120-IX dated 15.03.2022, No. 2142-IX dated 24.03.2022, No. 2173-IX dated 01.04.2022, No. 2192-IX dated 14.04.2022. Yes, regulated the issue of payment of the single tax and EUV by natural persons - entrepreneurs who are payers of the single tax, peculiarities of reporting for the period of martial law. Single tax, EUV and submission of reporting by FOP - by single tax payers of the first and second groups. They are granted the right not to pay a single tax (for the period from April 1, 2022 until the end of martial law in Ukraine) and EUV (from March 1, 2022 until the end or cancellation of martial law in Ukraine and for 12 months after the end or cancellation of martial law). But it is worth paying attention to the fact that this is a right, not an obligation of such persons, and the decision to pay a single tax or VAT is made by such a person independently [4].

Also, the simplification of the taxation system can be attributed to the fact that tax audits that have been started have been suspended, and new ones are not being started; voluntary transfer or alienation of funds, goods, provision of services for the benefit of the Armed Forces of Ukraine and other military formations are not considered sales operations for tax purposes, and certain adjustments established by the Tax Code are not carried out for certain goods or services that are voluntarily transferred to military formations. These features are aimed at easing the tax burden during martial law and take into account the special circumstances affecting taxpayers in Ukraine [5].

In summary, we can say that, despite the fact that until we win this war, the country's economic situation will not be ideal, nevertheless, these bills on tax benefits and tax simplification have improved it compared to the period from February to November 2022. New FOEs are opening, large and medium-sized enterprises are resuming work, the number of jobs has significantly increased, etc.

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