

ANALYSIS OF THE EFFECTIVENESS OF TAX REFORM IN UKRAINE: IMPACT ON THE DEVELOPMENT OF THE AGRO-INDUSTRIAL COMPLEX

У статті представлено детальний аналіз податкової реформи в Україні. Дослідження визначає останні зміни в податковій системі в умовах воєнного стану. Окреслено вплив податкової реформи на розвиток агропромислового комплексу. Важливим є подальше вдосконалення сучасного податкового законодавства з урахуванням потреб аграрного сектору.

Ключові слова: аграрний сектор, агропромисловий комплекс, податки, податкова реформа, податкове законодавство.

This paper presents a detailed analysis of tax reform in Ukraine. The study identifies recent changes in the tax system under martial law conditions. The impact of tax reform on the development of the agro-industrial complex is outlined. It is essential to further improve modern tax legislation, considering the needs of the agricultural sector.

Keywords: agricultural sector, agro-industrial complex, taxes, tax reform, tax legislation.

Over the past few years, Ukraine has been gradually implementing tax reform, which has become a necessity under martial law conditions. In fact, the reform of the tax system has been ongoing since the country gained independence in 1991 and began its independent development. Over more than 33 years of independence, new needs for improving the tax system have continuously arisen, considering current challenges and issues. The modern tax reform is directly related to the problems caused by the full-scale war. The introduction of changes to the tax system inevitably affects the national economy, including the development of the agro-industrial complex. Given the crucial role of the agricultural sector in Ukraine's economic development under the difficult conditions of full-scale war, it is essential to assess the effectiveness of tax reform in terms of its impact on the agro-industrial sector and its growth.

It should be emphasized that tax regulation of the agro-industrial sector has several distinctive features. In this context, tax reform aims to ensure a high level of food security for the state, fill the domestic market with affordable and high-quality food products, and create sufficient competitive conditions for the sale of agricultural products in both domestic and foreign markets. Until January 1, 2017, an essential mechanism for stimulating the development of the agricultural sector was a special VAT taxation regime. However, after its cancellation, questions arose about how to tax enterprises operating in the agricultural sphere. Before the full-scale war, agricultural producers were subject to corporate income tax under general conditions at a rate of 18%, and they also paid value-added tax under the standard rules. Until 2021, certain export-related transaction-specifically, those involving soybean and rapeseed were temporarily exempt from VAT. Additionally, a simplified taxation system was introduced for specific categories of entrepreneurs [1].

It can be stated that despite the relative productivity of the agricultural sector's development before the full-scale war, tax reform during this period was not sufficiently effective, as the tax system in this context had numerous shortcomings. These shortcomings generally hindered the optimal development of the agricultural sector, despite its existing prospects and opportunities. Under martial law conditions, the issues in tax legislation persist, as the problems that existed before the war remain unresolved. Due to the full-scale war and its impact on the agricultural industry, these issues have only intensified, negatively affecting entrepreneurs. Since the introduction of martial law, several changes have been made to tax legislation [2; 3]:

- Providing entrepreneurs with the opportunity not to fulfill tax obligations, including the submission of necessary documents and tax payments, if they lack the required resources to do

so. This applies particularly to businesses whose registered location is in temporarily occupied territories or active combat zones. Agricultural producers are also included in this provision;

- Implementation of a simplified taxation system, including the introduction of a single tax for the third group of individual entrepreneurs (FOP) at a rate of 2% of income. Some agricultural producers could also fall into this category. Additionally, all entrepreneurs were exempted from paying the unified social contribution (USC) for the duration of martial law;

- As of January 1, 2025, additional changes to tax legislation were introduced, including an increase in the military tax, the implementation of monthly reporting for personal income tax (PIT), a twofold increase in the minimum land tax, and a 14% increase in the minimum tax obligation for agricultural land, among other adjustments.

It is also worth noting that most agricultural producers today do not have favorable tax conditions, as their place of registration is not in the temporarily occupied territories (TOT) or in the combat zone. Despite the strategic importance of their activities to the Ukrainian economy, in most cases they pay taxes on a general basis, in particular, the simplified taxation system was abolished, in the context of which entrepreneurs had the opportunity to pay a single tax of 2%. New taxes have also been introduced and the size of existing ones has been increased. In the current conditions, the activities of agricultural producers are particularly difficult, and exports are not always effective, especially due to damage to port infrastructure and border blockades. Therefore, the current tax reform does not have a fully positive impact on the development of the agricultural sector.

Thus, in the current conditions, the implementation of tax reform does not create favorable conditions for the development of the agro-industrial complex. Currently, there are no effective taxes that would allow rationalizing the tax burden on agricultural producers, thereby enabling them to obtain greater profits. Also, there is currently no effective state support for the agricultural sector. Therefore, the tax reform requires further improvement.

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INTERNATIONAL COOPERATION AS A CATALYST FOR INNOVATION IN UKRAINIAN EDUCATION

Розглянуто сучасні тенденції розвитку освітньої галузі в Україні в контексті міжнародного співробітництва. Досліджено роль міжнародних програм та проєктів у впровадженні інновацій в українську освіту, зокрема, цифровізацію, проєктне навчання та інклюзивну освіту. Охарактеризовано вплив міжнародної співпраці на підвищення якості освіти, розвиток академічної мобільності та залучення інвестицій в освітню інфраструктуру.

Ключові слова: цифровізація, блокчейн, освіта, інклюзія, академічна мобільність.

Current trends in the development of the education sector in Ukraine in the context of international cooperation are considered. The role of international programs and projects in