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STATE TAX MANAGEMENT UNDER MARTIAL LAW

In the conditions of martial law, the task of improving the quality of state tax management has become urgent. The aim of the research is to reveal the principles of state tax management and substantiate the directions for its improvement. The hypothesis is put forward that the soundness of state tax management determines the country's ability not only to minimize fiscal risks but also the budgetary security of the state as a whole. In the research special and general scientific methods were used, such as problem-search, complex analysis and generalization, scientific abstraction, economic and statistical. An assessment of the state tax management of Ukraine under martial law was carried out and the directions of its improvement were substantiated. The main directions of development of the state tax management of Ukraine include increasing the flexibility and adaptability of the tax tools to social and economic processes; synergy of tax instruments in the context of ensuring budget sustainability and reducing fiscal risks; strengthening the coordination of tax policy with other components of financial policy; development of tax instruments.

Keywords: taxes, tax management, tax policy, tax regulation, budget, revenues.

JEL Classification: H20, H21, H30, E62.

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ДЕРЖАВНИЙ ПОДАТКОВИЙ МЕНЕДЖМЕНТ В УМОВАХ ВОЄННОГО СТАНУ

В умовах воєнного стану нагальним стало завдання підвищення якісного рівня державного податкового менеджменту. Метою дослідження є розкриття принципів державного податкового менеджменту та обґрунтування напрямів його удосконалення. Висунуто гіпотезу, що обґрунтованість державного податкового менеджменту визначає здатність країни не лише мінімізувати фінансові ризики, але й бюджетної безпеки держави в цілому. У дослідженні використано спеціальні та загальнонаукові методи: проблемно-пошуковий, комплексного аналізу та узагальнення, наукового абстрагування, економіко-статистичний. Здійснено оцінку державного податкового менеджменту України в умовах воєнного стану та аргументовані напрями його удосконалення. До основних напрямів розвитку державного податкового менеджменту України належать: посилення гнучкості та адаптивності податкового інструментарію до соціально-економічних процесів; синергія податкового інструментарію в контексті забезпечення бюджетної стійкості та зниження фінансових ризиків; посилення координації податкової політики з іншими складовими фінансової політики; розвиток податкового інструментарію.

Ключові слова: податки, податковий менеджмент, податкова політика, податкове регулювання, бюджет, доходи.



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Introduction

Under martial law, the task of increasing the level of soundness of state tax management (STM) has become important. The intensification of crisis processes poses new challenges, activating the issue of revising the state tax management tools and increasing their quality level.

In the economic literature, state tax management is mostly revealed as a set of techniques and methods of public administration in the tax sphere aimed at ensuring the formation of the revenue part of the budget (Amiti et al., 2019; Boiciuc, 2015; Burnside et al., 2004; Ferraro et al., 2020; Iacopetta & Peretto, 2024; Koval & Podolianchuk, 2023; Lahodiienko et al., 2022; Pais & Dias, 2022; Pragidis et al., 2015; Samoil & Khomulyak, 2022; Shvabii, 2023; Sidelnikova, 2020; Zhao & Wang, 2025; Kmit & Ivakh, 2011; Krysovaty, 2005; Krysovaty & Tomniuk, 2012). At the same time, the STM is understood as: "tax management system" (Buryak, 2009); "determination of the volume of tax revenues, control over the correctness of calculation, completeness and timeliness of payment of taxes and fees to budgets of all levels" (Holoborodko & Porosla, 2022); "a set of norms and rules that regulate tax activities and determine liability for violations of tax legislation" (Ovcharenko & Lysenko, 2022).

The interpretation of the essence of the concept of "state tax management" is due to the complexity of the object of management, given the implementation of a significant range of management functions of tax authorities. In particular, the basis of the organization of the STM is the implementation of tax policy, its tactics and strategies aimed at ensuring the stability of tax revenues to the state and local budgets, and the effectiveness of the tax administration mechanism. Accordingly, the STM should be considered as a component of the system of management of social and economic relations, which consists of a set of principles, methods and tools in the field of collecting taxes and fees, the procedure for their administration and determining the rights, obligations and liability for violations of tax legislation of their payers to achieve the strategic goals of tax policy and the main tasks of the socio-economic development of the country.

Paying tribute to the scientific achievements of scientists, it should be noted the importance of rethinking the tools of state tax management of Ukraine at this stage. Military operations necessitate strengthening own budget revenues and finding additional sources of budget financing, as well as coordination of actions of state financial institutions in the tax sphere.

The aim of the article is to reveal the principles of state tax management and substantiate the directions for its improvement. The hypothesis is put forward that the qualitative level of state tax management determines the country's ability to minimize not only fiscal risks, but also threats of violation of the state's budgetary security as a whole. The research used the following methods: complex analysis and generalization – to reveal the content of approaches to the essence, tools and principles of state tax

management; economic and statistical – to analyze and assess tax revenues of the State Budget of Ukraine; problem-search – to identify key challenges of the State Budget of Ukraine; scientific abstraction – to substantiate the directions of improvement of state tax management.

The main part of the article consists of three components, which consistently consider the principles of state tax management, analysis and assessment of tax revenues of the State Budget of Ukraine, and directions for improving the State Tax Management System.

1. Principles of state tax management

According to the Constitution of Ukraine, "everyone is obliged to pay taxes and fees in the manner and in the amounts established by law" (Constitution of Ukraine, 1996). Tax relations are built purely on the basis of regulatory legal norms. The state guarantees legal protection of taxpayers and fees. Accordingly, both state institutions and taxpayers are obliged to act within the framework of current legislation. Taxes and fees are established, changed and abolished only on the basis of laws. Compliance with this principle contributes to ensuring macroeconomic stability and increasing the level of trust in state institutions.

Tax legislation must be clear in order to avoid the possibility of ambiguous interpretation. The state must guarantee taxpayers the opportunity to protect their rights. At the same time, taxpayers who violate the law should bear financial (fines, penalties for late payment of taxes and fees), administrative (fines or restrictions) or criminal (large-scale tax evasion, falsification of documents) responsibility.

In order to ensure a balance between the economic interests of the state and taxpayers, social stability and trust in tax authorities, it is important to adhere to the principle of fairness. Each taxpayer should pay them in accordance with the level of their income and financial capabilities. It is advisable to distribute the tax burden evenly, without excessively burdening individual groups of citizens or business entities. Tax legislation should not provide unjustified tax benefits; it is important to take into account social and economic differences between different groups of taxpayers. At the same time, it is advisable to distinguish between horizontal and vertical justice. Horizontal equity implies that taxpayers with the same income level should pay the same amount of taxes and should not find themselves in different tax conditions due to tax loopholes. The essence of vertical equity is that taxpayers with higher income levels should pay more compared to those with lower incomes. Thus, the principle of equity in the STM ensures an even and proportional distribution of the tax burden, creating equal conditions for all taxpayers, which contributes to social stability, reducing property inequality, and stimulating economic growth.

The principle of efficiency in state tax management is aimed at ensuring sufficient budget revenues with minimal administrative costs. It provides for a rational tax burden, simplification of taxation procedures,

stimulation of economic development, and combating tax evasion. Compliance with this principle allows for creating favorable conditions for doing business, improving financial stability and supporting social programs.

Compliance with the principle of stability and predictability contributes to ensuring economic stability, attracting investments, accelerating economic growth and sustainable development. This principle allows businesses and citizens to plan their activities in advance, reduces the risks of tax evasion and increases the level of trust in state institutions.

The tax system must have the ability to change in accordance with changes in the economic situation, social needs, technological innovations and global challenges. At the same time, tax legislation must change in accordance with changes in socio-economic conditions, while maintaining efficiency; The mechanism of tax and fee administration should adapt to technological development, state authorities should promptly respond to economic crises and global challenges, changing tax policy in accordance with the situation. At the same time, tax administration should be simplified and modernized to ensure rapid adaptation to new realities. Thus, the *principle of flexibility and adaptability* allows the state to quickly respond to changes in the domestic and international environment, ensuring budget stability and supporting economic development.

A balanced tax system that provides sufficient revenue to the budget, but does not create an excessive financial burden, contributes to economic growth, reduces the level of the shadow economy and improves the country's investment climate. This involves establishing such taxes and fees that provide a sufficient level of budget revenues, but at the same time do not become an excessive financial burden for taxpayers. In particular, minimizing the level of the tax burden is achieved by: reducing the overall level of taxation, especially for small businesses and innovative enterprises; optimizing the tax system, eliminating unnecessary taxes and fees that complicate the mechanism of tax administration; maintaining preferential regimes for certain categories of taxpayers and fees; stimulating economic activity through tax incentives, discounts and special tax regimes; reducing the bureaucratic burden, simplifying reporting and tax procedures.

The STM soundness and openness are important for creating an effective, fair and transparent tax system. This allows for more efficient use of tax revenues and ensures sustainable development of the country's economy. At the same time, a significant principle of the STM is the harmonization of the functioning of the national tax system with international standards, which contributes to the reduction of tax barriers, the avoidance of double taxation, and the creation of a favorable investment climate.

Ensuring fairness in relations between state authorities and taxpayers stimulates voluntary tax payment and contributes to reducing the level of the shadow economy. The introduction of transparent mechanisms for monitoring and appealing decisions of tax authorities helps to increase trust in tax authorities. Both taxpayers and tax authorities are responsible for their actions or inaction in accordance with the law. This is based on several key

aspects: the obligation to comply with tax legislation; tax authorities must act within the law, ensuring fairness of taxation; sanctions for violations of tax legislation; control and appeal mechanisms – taxpayers have the right to a fair consideration of their complaints in case of violation of their rights by tax authorities. This contributes to reducing tax violations, increasing the level of voluntary tax payment and ensuring the stability of the formation of the budget revenue through tax revenues.

All tax processes must be transparent, controllable and accountable. This involves constant supervision of compliance with tax legislation, the efficiency of tax collection and the legality of actions by both taxpayers and tax authorities and is based on the following key aspects: control over tax payments – checking the timeliness, completeness and correctness of tax payments; audit of tax authorities – assessing their activities in terms of legality, efficiency and validity of decisions; transparency and accountability – regular preparation of reports on the results of tax control and audit; use of modern technologies in tax monitoring – automation of verification processes and analysis of tax risks; introduction of effective appeal mechanisms – providing taxpayers with the opportunity to protect their rights in case of unlawful actions by tax authorities.

2. Analysis and evaluation of tax revenues of the State Budget of Ukraine

A significant impact on the formation of tax revenues of the State Budget of Ukraine under martial law is exerted by such factors as the destruction of production facilities and industrial complexes, the provision of tax benefits, in particular, regarding taxation of the defense industry with value-added tax, exemption from import duty on operations for the import of energy equipment and defense goods.

For the most part, changes to tax legislation under martial law are aimed at stimulating and supporting the functioning of the economy, the business environment, as well as ensuring defense needs, even though some innovations did not work as expected. In particular, in the first year of the full-scale invasion, tax changes were aimed at simplifying business operations, preserving the functioning of enterprises that are critical to the economy, and supporting business entities. One of the significant changes was the introduction of the features of taxation with a single tax for single taxpayers of the third group from April 1, 2022. According to them, individual entrepreneurs and legal entities can, regardless of the amount of income and the number of employees, register as payers of the single tax of the third group at a rate of 2% of income (currently these changes have been canceled). Also, from April 1, 2022, individual entrepreneurs of groups 1 and 2 are exempted from paying the single tax. From November 25, 2022, exemption from taxation of value-added tax on operations for the import of natural gas into the customs territory of Ukraine by a natural gas market entity has been introduced.

At the same time, the continued conduct of hostilities, and therefore the continuation of martial law, significantly actualized the issue of strengthening the revenue side of the State Budget and further amendments to tax legislation. In particular, in accordance with the Law "On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine on Ensuring Balanced Budget Revenues during the Period of Martial Law", certain benefits and increased rates have been abolished (Law of Ukraine No. 4015-IX, 2024, October 10) (*Table 1*).

Table 1

Major changes in tax and fee rates

Rate	2022	2023	2024	2025
Military tax, %				
Basic rate	1.5			5
			5 (since December)	
Others	—			10 ¹
				1 ²
Corporate income tax, %				
Basic rate	18			
For banks		50	25	25 ³
Income tax ⁴				
Cigarettes with and without filter, 2022–2023 – UAH per 1000 pcs.; 2024-2025 – EUR per 1000 pcs				
Special rate	1 306.37	1 567.64	1 881.17	58
			47 ⁵	
Minimum Excise Duty Liability	1 747.6	2 097.12	2 516.54	78
			63.45 ⁵	
Tobacco-Containing Products for Electrical Heating Using an Electronically Controlled Heater			2 516.54	70.4
			63.45 ⁵	
Fuel, euros per 1000 liters adjusted to 15°C				
Gasoline	213.5	100	213.5	271.7
	0 ⁶	213.5 ⁸	242.6 ⁵	
	100 ⁷			
Diesel fuel	139.5	100	139.5	215.7
	0 ⁶	139.5 ⁸	177.6 ⁵	
	100 ⁷			
Liquefied petroleum gas	52	52	52	173
	0 ⁶		148 ⁵	
	52 ⁷			

Notes: 1 – from the minimum wage established by law as of January 1 of the tax (reporting) year for individuals – entrepreneurs – single taxpayers of groups I, II and IV; 2 – from income for individuals – entrepreneurs – single taxpayers of group III and legal entities – single taxpayers of group III, except for e-residents; 3 – for banks and financial institutions; 4 – excise tax rates on tobacco products and fuel, taking into account their gradual approximation to the level provided for by EU directives; 5 – from October 1; 6 – from March 17; 7 – from September 30; 8 – from July 1.

Source: compiled by the author according to the State Tax Service of Ukraine (n. d.), Tax Code of Ukraine (2010).

Under martial law, there is a decrease in the share of tax revenues in GDP and total revenues. In particular, the share of state budget tax revenues in GDP for 2022–2024 was 19.31%, while for 2019–2021 it was 20.19%. The share of tax revenues in total state budget revenues for 2022–2024 was 50.31%, while for 2019–2021 it was 81.53% (*Table 2*).

Table 2

Share of state budget revenues in GDP, %

Total revenues	2019	2020	2021	2022	2023	2024
Revenues	25.10	25.49	23.79	34.12	40.32	41.01
Tax revenue	20.11	20.16	20.31	18.13	18.16	21.63
Personal income tax	2.20	2.21	2.00	2.19	2.55	4.28
Military tax	0.56	0.57	0.52	0.64	0.57	0.67
Profit tax	2.69	2.57	2.71	2.23	2.17	3.56
Rent	1.17	1.24	1.48	1.63	0.91	0.69
VAT (balance)	9.52	9.49	9.84	8.91	8.76	9.59
Internal VAT (balance)	2.24	3.00	2.86	4.08	3.24	3.50
VAT (collection)	6.05	6.39	5.79	5.70	5.24	5.56
VAT (refund)	−3.82	−3.39	−2.93	−1.61	−2.00	−2.05
VAT on imports	7.29	6.49	6.98	4.83	5.53	6.09
Excise tax on excisable goods (products) produced in Ukraine	1.76	1.90	1.52	1.16	1.40	1.37
fuel	0.23	0.28	0.26	0.05	0.17	0.14
tobacco	1.08	1.24	0.94	0.77	0.92	0.93
alcohol	0.32	0.31	0.25	0.23	0.21	0.19
electricity	0.12	0.07	0.07	0.10	0.10	0.11
machines	0.003	0.002	0.002	0.007	0.002	0.001
Excise tax on excisable goods (products) imported into the customs territory of Ukraine	1.35	1.37	1.46	0.80	1.13	1.37
fuel	1.67	0.99	0.88	0.91	0.64	0.87
tobacco	0.03	0.05	0.22	0.36	0.29	0.33
alcohol	0.05	0.06	0.06	0.04	0.05	0.04
electricity	—	—	—	0.004	0.003	0.012
machines	0.30	0.26	0.30	0.10	0.14	0.12
Environmental tax	0.10	0.08	0.07	0.06	0.06	0.05
Import duty	0.75	0.72	0.68	0.44	0.60	0.62
Export duty	0.01	0.01	0.02	0.04	0.01	0.004

Source: compiled by the author according to the Ministry of Finance of Ukraine (n. d.).

The share of personal income tax and internal VAT (balance) increased the most in the structure of state budget tax revenues. At the same time, indirect taxes account for a third of the revenues. At the same time, the

formation of the revenue part of the state budget through tax revenues is significantly influenced by the following factors: the restoration of economic growth, despite threats and security risks; an increase in the profit tax rate for banks (in 2024, revenues from taxation of bank profits amounted to UAH 91.9 billion, or 33.89% of corporate profit tax revenues to the general fund of the state budget (Ministry of Finance of Ukraine, n.d.); in 2025, according to the forecast, this indicator will be UAH 76.1 billion, or 30.77%) (Law of Ukraine No. 4059-IX, 2024, November 19); an increase in excise tax rates on fuel; an increase in the military levy rate.

3. Directions for improving state tax management

Achieving the maximum economic effect from the STM, reducing the administrative burden and stimulating economic development involves optimizing tax instruments. The state should receive sufficient tax revenues to finance its functions, but without excessive tax pressure. This, in turn, involves:

- optimizing tax rates to achieve a balance between budget revenues and supporting the economy;
- automating and digitizing tax procedures to reduce the bureaucratic burden;
- combating the shadow economy through transparent tax control mechanisms;
- introducing reasonable tax incentives for businesses that invest in innovations or operate in strategically important industries.

Despite increasing economic uncertainty, tax rules should be clear and predictable. Any changes in tax legislation should be announced in advance, and their implementation should be gradual. This includes:

- publishing detailed plans for changes in the tax system;
- conducting consultations with business and the public before making changes to the legislation;
- publishing official explanations on innovations in tax legislation.

At the same time, in conditions of martial law, a flexible STM allows you to quickly change tax mechanisms in response to crisis processes, a drop in GDP, a revival of inflation, etc. Accordingly, at this stage, the following tasks have become important:

- creating mechanisms for the operational review of tax management;
- introducing digital taxes and modernizing the tax administration mechanism;
- introducing a differentiated approach to taxation of different categories of taxpayers;
- harmonizing the tax system with international standards;
- flexible regulation of indirect taxes depending on economic challenges.

The flexibility of the STM will help attract investment, stimulate business activity and minimize the consequences of crises. At the same time, in modern conditions, an effective STM is impossible without its ability to adapt, modernize and harmonize with European and international standards. Fiscal rules play an important role in tax regulation in order to ensure macroeconomic stability (Carnazza et al., 2023).

Tax decisions should have a clear economic, social and legal justification, therefore be based on real economic indicators, analytical studies and take into account the interests of stakeholders. They should be open and accessible to the public, and guarantee transparency in the development and decision-making process.

STM should be based on the principles of fair and equitable taxation. If tax management artificially stimulates certain sectors or limits the development of others, this can lead to an increase in economic imbalances. The implementation of the STM should be carried out in such a way as not to create excessive financial pressure on taxpayers, since high tax rates can stimulate tax evasion, and low ones can lead to an increase in the budget deficit. Accordingly, an important task of the STM is to implement a balanced approach, in which taxes and fees are sufficient to finance government spending, but not too burdensome for the economy. Ensuring fair and effective taxation should take into account the real state of the economy. To this end, it is necessary to conduct economic and financial studies in advance before introducing new taxes or changes in the tax system; assess the consequences of changes in tax policy for different sectors of the economy and social groups, and also take into account international experience to improve the tax system.

Conclusions

The research of approaches to state tax management confirms the hypothesis that the level of justification and mutual coordination of its tools affects the country's ability to minimize fiscal risks and ensure the budgetary security of the state as a whole. The important principles of the STM should include legality; fairness; efficiency (economic feasibility); stability and predictability; flexibility and adaptability; minimization of the tax burden; justification and openness; responsibility; organization of tax control and audit; international harmonization.

Important areas of STM improvement are:

- increasing the flexibility and adaptability of the tax tools to socio-economic processes;
- synergy of tax tools in the context of ensuring budget sustainability and reducing fiscal risks;
- strengthening the coordination of tax policy with other components of financial policy;
- development of tax tools.

The country's economic recovery involves increasing the soundness of fiscal management, in particular by improving the state tax management

tools for mobilizing domestic revenues. At the same time, in order to ensure fiscal sustainability, it is important to ensure an increase in revenues while simultaneously limiting the tax burden on investments.

Improving the quality of state tax management in Ukraine under martial law is a multifaceted task that requires significant efforts from both domestic state institutions and the international community. A well-founded STM will contribute to the recovery of Ukraine.

Prospects for further scientific research are seen in the development of new and improved approaches to improving state tax management, in particular in the context of reducing fiscal risks and strengthening own budget revenues.

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