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WAR AS A FACTOR IN THE FORMATION OF TAX REVENUES OF THE BUDGET OF UKRAINE

Summary

Taxes are the most acceptable tool to form budget resources of a modern state. Their importance increases significantly as force majeure circumstances, such as a war, influence the formation of a country's budget revenues. During martial law, the public authorities of Ukraine are forced to use tax revenues as the basic source of financing the needs of defense against the external enemy.

An important scientific task is to study the formation of tax revenues at various stages of military aggression and identify the main directions of the war's influence.

The current legislation of Ukraine, the work of domestic and foreign scientists regarding the development of the budget and tax sphere of economic relations became the theoretical and methodological basis of the research. The construction of the article was influenced by the application of the method of comparative analysis and synthesis - when assessing the tax revenues of the budget of Ukraine at various stages of Russia's military aggression, theoretical generalization - for formulating the vectors of the influence of the war factor on the state of budget revenues, expert and analytical methods - when justifying proposals for the activation of tax potential formation of the budget of Ukraine.

Among such vectors, the author's attention is focused on the objective reduction of the existing tax base; the influence of pricing processes within the commodity and capital markets; changes in tax policy (legislation); new variations of evasive behavior of taxpayers; not always justified and productive improvement of tax payment management and administration procedures on the part of controlling authorities. The cumulative impact of the outlined factors was manifested in different ways in 2013-2015 and 2021-2022 in terms of quantitative and structural indicators of tax revenues. The dependence of the state budget on the results of taxation of various income types, as well as real estate objects, has significantly increased. This indicates that the main burden of budgetary financing of defense needs is borne by the subjects of the official economy and the population. Territorial communities, primarily in the rear regions, became the main beneficiaries of quantitative changes in the tax revenues of the budget due to the war.

The article offers the author's view on the possibility of introducing a target surcharge to the rates of already existing taxes, in particular, value added tax.

The policy of tax revenue formation of the country's budget will require significant changes to ensure the financial system's stability in the post-war period. Therefore, further research should be focused on substantiating directions for harmonizing the fiscal interests of the state and the financial capabilities of its taxpayers.

Keywords: tax revenues, budget of Ukraine, budgets of local authorities, war, target allowance.

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