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Impact of the War on the Formation and Implementation of Tax Policy in Ukraine

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Abstract

The outbreak of full-scale war on the territory of Ukraine and the deterioration of the socio-economic situation have negatively affected all spheres of public life, including the formation of the part of the national budget. Therefore, the purpose of this publication was to determine areas for improvement of tax policy in Ukraine, identify problematic aspects and consequences of the impact of taxation on ensuring the functioning of the state, both during the period of martial law, and in the postwar period and its restoration. The authors of the article analyze the situation with the formation of tax policy and its implementation based on the systematic examination using dialectical, comparative and legal, statistical and other methods. Approaches to improve tax legislation in Ukraine are discussed. In addition, the need to bring the legislative framework in line with modern challenges, simplify tax procedures for taxpayers, reduce the level of tax burden on business entities, as well as the prospect of state support for investment projects to create favorable conditions, conditions for attracting significant investments to Ukraine aimed at creating new jobs and stimulating the economic development of the regions is substantiated.

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Keywords: tax policy; implementation of the state tax policy; tax legislation; taxation; economic impact of the war.

Impacto de la guerra en la formación e implementación de la política fiscal en Ucrania

Resumen

El comienzo de la guerra a gran escala en el territorio de Ucrania y el deterioro de la situación socioeconómica han afectado negativamente todas las esferas de la vida pública, incluida la formación de la parte del presupuesto nacional. Por lo tanto, el propósito de esta publicación fue determinar áreas para mejorar la política fiscal en Ucrania, identificar aspectos problemáticos y las consecuencias del impacto de los impuestos para garantizar el funcionamiento del Estado, tanto durante el período de la ley marcial, como en la posguerra y su restauración. Los autores del artículo analizan la situación de la formación de la política tributaria y su implementación con base en el examen sistemático utilizando métodos dialécticos, comparativos y legales, estadísticos y otros. Se discuten enfoques para mejorar la legislación fiscal en Ucrania. Además, se fundamenta la necesidad de adecuar el marco legislativo a los desafíos modernos, simplificar los procedimientos fiscales para los contribuyentes, reducir el nivel de carga fiscal sobre las entidades comerciales, así como la perspectiva de apoyo estatal a los proyectos de inversión para crear condiciones favorables, condiciones para atraer inversiones significativas a Ucrania destinadas a crear nuevos puestos de trabajo y estimular el desarrollo económico de las regiones.

Palabras clave: política tributaria; implementación de la política tributaria estatal; legislación tributaria; tributación; impacto económico de la guerra.

Introduction

The formation of the Ukrainian tax system was accompanied by the constant reform of both tax payments and changes in the control agencies in the field of taxation and the search for new approaches to the improvement of tax legislation. The socio-economic transformations that took place in Ukraine determined the need for the formation of an effective tax policy as a prerequisite for improving the economic situation in the country.

Tax policy is an important tool for establishing and developing economic and social stability and is aimed at finding a balance between the state's capabilities in terms of providing it with financial resources through the tax mechanism and achieving priority socio-economic goals under certain conditions of the country's development (Izmailov *et al.*, 2022: 83). According to Pechuliak, the purpose of the state tax policy is to ensure the balance of the state budget and to stimulate the economic development of the country (Pechuliak, 2005).

The state tax policy is a component of the socio-economic policy of the state, which should be oriented towards the creation of such a tax system that takes into account the individual interests of taxpayers based on the interests in preserving health and increasing well-being; stimulates the accumulation and rational use of the country's national wealth, contributes to the harmonization of the interests of the state and society, thereby ensuring its socio-economic progress (Barannyk and Piskova, 2015).

Unfortunately, the full-scale war launched by the Russian Federation against Ukraine complicates the socio-economic situation of our country, worsens all macroeconomic indicators, such as GDP, inflation rate, unemployment and others. Effective resistance to military aggression necessitates the need for the fastest possible restructuring of the entire system of state regulation of our country's economy, including its tax component.

The issue of tax policy in wartime plays a crucial role in the functioning of the state, because the well-being of both citizens and the state in the whole depends on its formation and implementation. Nowadays there is the need to find new opportunities to improve tax policy in Ukraine, whose primary task is to improve the administration of taxes, which are sources of budget revenues and important instruments of state regulation.

The implementation of an effective tax policy of Ukraine is an extremely important issue and becomes especially relevant in the context of the significance of its impact on all spheres of public life and ensuring the functioning of the state both during the period of the martial law and its post-war restoration.

The system and structure of state agencies that ensure the formation, implementation and control over the implementation of the state tax policy in Ukraine in terms of the martial law also need improvement.

Ukraine currently faces a complex of global problems, whose solution can be ensured only through the effective activity of public administration agencies, and the implementation of state functions cannot be successful without a stable and effective tax policy. Taxes have the largest share of budget revenues of both Ukraine and foreign countries.

Therefore, the implementation of an effective tax policy is an extremely important issue and becomes especially relevant in the context of the significance of its impact on strengthening all spheres of social life and ensuring public welfare, ensuring the rule of law, economic and political independence of the state and ensuring the sustainable socio-economic development of Ukraine (Krushelnytska *et al.*, 2021).

The purpose of this publication is to determine areas for improving tax policy in Ukraine, to identify problematic aspects and the consequences of taxation's impact on ensuring the functioning of the state both during the period of martial law and its post-war restoration. The formulated purpose indicates the relevance and expediency of conducting such research.

1. Methodology of the study

The authors of this study used the dialectical method of cognition and a complex of general scientific special methods of scientific research.

Methods of analysis and synthesis have assisted to clarify those issues that are currently being studied by scholars and are covered in scientific publications. The formation process of the institution of state tax policy in Ukraine, formation and stages of development of domestic legislation on the implementation of state tax policy have been studied with the help of the historical and legal method. Systematic analysis has been used while studying and researching the system of state agencies that ensure the formation, implementation and control over the implementation of tax policy in Ukraine.

The method of generalization made it possible to draw conclusions based on the conducted research. The logical research method has determined the sequence of presented judgments and conclusions. The application of the statistical method has made it possible to identify the dynamics of revenues to the budget from tax payments, to determine their role in the formation of the revenue part of budgets.

2. Analysis of recent research

Organizational and legal aspects of the implementation of the state tax policy in Ukraine were studied in the dissertation of Pechuliak (2005). A comprehensive and systematic analysis of the legal forms of implementation of the state tax policy of Ukraine, as well as studies of the concept, legal nature and attributive properties of the state tax policy from the standpoint of financial law was carried out in the dissertation of Chayka (2018).

The analysis of scientific and normative approaches to the definition of the tax policy was carried out in the scientific article of Maruschchak and Oleksiy (2021). The analysis of the priorities for the formation of the state tax policy in terms of the implementation of sustainable development goals was carried out in the monographic study of Krushelnytska *et al.* (2021).

The study of the current situation for the formation, implementation and development tendencies of the state policy of Ukraine in the context of the implementation of the law enforcement function of the state in the field of taxation was carried out by Teremetskyi in co-authorship with other scholars (2021).

Besides, scholars have analyzed specific features of involving civil society institutions into this activity. Certain issues of the law enforcement function of the state in the field of taxation (concept, content, structural elements) were analyzed by Teremetskyi and Dmytrenko (2020). Peculiarities of property protection in the decisions of the European Court of Human Rights in the field of taxation were studied by Kurylo *et al.* (2020).

However, a small number of scientific works are focused on studying the impact of the war on the formation and implementation of tax policy in Ukraine. We can distinguish among them scientific articles focused on: 1) the problems currently faced by Ukraine, its economy and business in connection with the introduction of the martial law (Zhuk and Hoi, 2022); 2) the analysis of the accounting and tax system in terms of the martial law (Kostyshyn and Yakovets, 2022); 3) the study of financial policy in terms of the martial law (Latkovskyi, 2022); the study of modern tools for supporting the financial stability of Ukraine in terms of war (Nieizviestna *et al.*, 2022); the improvement of the tax system as a component of Ukraine's international security (Izmailov *et al.*, 2022).

3. Results and Discussion

3.1. Specific features for the formation and implementation of the tax policy in terms of the martial law

The tax policy in accordance with the Art. 10 of the Commercial Code of Ukraine is one of the main areas of economic policy determined by the state and aimed at ensuring an economically justified tax burden on business entities, stimulating socially necessary economic activity of entities, as well as observing the principle of social justice and constitutional guarantees of civil rights at the taxation of their incomes (The Commercial Code of Ukraine, 2003, Article 10).

The state tax policy is defined on the official website of the Ministry of Finance of Ukraine as “state activity in the field of establishment, legal regulation and organization of tax payments and tax fees to the centralized funds of the state’s monetary resources” (Official website of the Ministry of Finance of Ukraine). At the same time, the Tax Code of Ukraine is the main document regulating relations related to the establishment, change and cancellation of taxes and fees in Ukraine.

It defines the comprehensive list of taxes and fees that are administered in Ukraine, the procedure for their administration, taxpayers and fees, their rights and obligations, the competence of controlling agencies and the powers of their officials while carrying out tax control, liability for violations of tax legislation, etc. (Official website of the Ministry of Finance of Ukraine).

We share Chayka opinion that the state tax policy is one of the main areas of the state’s financial activity, which is carried out by authorized agencies of state power in order to mobilize funds in the form of taxes and fees to the relevant budgets and is embodied in tax and legal norms, causes legally significant consequences for the subjects of tax legal relations and aimed at the reconciliation of public and private tax interest (Chayka, 2018).

At the same time, the subjects that participate in the formation and implementation of the state tax policy are the state authorities, which form the system where four main groups can be distinguished:

- 1) legislative power agencies (the Verkhovna Rada of Ukraine in the whole and a specialized committee within its apparatus – Committee on Tax and Customs Policy);
- 2) executive power agencies (the Cabinet of Ministers of Ukraine, the Ministry of Economy, the Ministry of Finance of Ukraine and the State Tax Service of Ukraine; this group also includes with certain warranties the State Treasury Service of Ukraine, which contributes to its implementation in cases clearly defined by the legislation, not having direct powers in the field of implementing state tax policy);
- 3) judicial authorities (the Constitutional Court of Ukraine and the system of administrative courts);
- 4) agencies with a special constitutional and legal status (the President of Ukraine and the Accounting Chamber) (Chayka, 2018: 21).

The martial law was introduced throughout Ukraine on February 24, 2022 by the Presidential Edict No. 2102-IX (Law of Ukraine “On Approval of the Edict of the President of Ukraine “On the Introduction of the Martial Law in Ukraine”, 2022). We note that the content of the legal regime of the martial law, the procedure for its introduction and cancellation, the legal principles of the activities of state authorities, military command, military administrations, local self-government agencies, enterprises, institutions and organizations in terms of the martial law, guarantees of human and civil rights and freedoms and rights and legal interests of legal entities are defined by the Law of Ukraine “On the Legal Regime of the Martial Law” dated from May 12, 2015 No. 389-VIII (Law of Ukraine “On the Legal

Regime of the Martial Law”, 2015).

Adaptation of tax legislation to new realities, as well as financial protection and support for both business representatives and domestic consumers, Ukrainian warfighters and all those who need it, is extremely important during the war. Tax incentives and deregulation for the economy are necessary in order to fill the state budget, preserve the solvency of the population, strengthen the economic stability of the state, as well as the ability to effectively resist the aggressor.

The Verkhovna Rada of Ukraine adopted a number of Laws of Ukraine amending the tax legislation precisely for restoring and ensuring the effective and uninterrupted operation of the state’s economy during the war. In particular, the Parliament of Ukraine adopted a number of legislative amendments, the purpose of which is to simplify doing business, to promote the systematic payment of taxes, to reduce the tax burden, and to stimulate the effective economic activity of taxpayers in wartime.

Thus, Zhuk and others note that the government adopted a number of amendments to the tax legislation for the martial law period in order to support business, where the main ones are:

Partial cancellation of inspections; exemption from liability for non-compliance with tax legislation; tax benefits for payers of the single tax and the single social contribution; abolition of fines in the field of application of accounting operations’ registering devices. Adopted amendments will provide business entities with their further development and restoration of the economy in general (Zhuk and Hoi, 2022: 47).

Niezviestna and others note that a significant number of measures in the field of application of tax instruments, which had a deregulatory nature, is gradually being canceled. Such steps at the beginning of the war were forced and accepted as emergency support. However, they reduce the efficiency of the tax system in terms when the financial sector adapts to the newly formed circumstances of operation (Niezviestna *et al*, 2022).

Scholars, analyzing changes in the use of tax instruments to support the financial stability of Ukraine during the war, note the full recovery of the VAT electronic administration system; restoration of broad tax deregulations adopted at the beginning of the war in March 2022 and allowing them to be used only by those taxpayers who were directly affected by the war; introduction of a special mechanism for paying rent for the use of subsoil for natural gas extraction; cancellation of broad customs privileges granted at the beginning of the war, which began to harm the competitiveness of the domestic producers and exert additional pressure on the currency exchange rate; introduction of a simplified and accelerated mechanism for the implementation of customs control and registration of goods; updating the mechanism for crediting the excise tax on the retail sale of tobacco products to local budgets (Niezviestna *et al*., 2022).

At the same time, according to Izmailov and others, it is necessary to take the following urgent measures for the effective functioning of the tax policy in terms of military operations:

To form a new institutional environment of taxation, favorable for the implementation of the principle of equality of all taxpayers under the law; prevent any manifestations of tax discrimination, the responsible attitude of taxpayers to the fulfillment of their obligations; increase the fiscal efficiency of taxes by expanding the tax base, improving administration and control, which will contribute to reducing the scale of tax evasion; to increase the regulatory potential of the tax system based on the introduction of preferences for the collection of taxes in special conditions; to develop a system of benefits for the import and sale of fuel and lubricants; to update the simplified taxation system and provide tax benefits; to cancel VAT for certain industries; to exempt property, things (helmets, bulletproof vests, medicines, etc.), humanitarian aid for defense purpose, etc., which are imported and supplied to the territory of Ukraine, from paying taxes and excise duties; to allow charitable assistance transferred to health care institutions or to a special account of the Armed Forces to be attributed to expenses without limits (previously such limits were set at 4% of profit); to allow to include tax credit amounts into the VAT, where tax invoices have not been registered yet, but primary documents are available; to exempt enterprises located on the territory of active hostilities from taxation; to establish a fair redistribution of financial resources from taxes; to change the ideology of its functioning and update the personnel potential of civil servants of Ukraine, etc. (Izmailov *et al.*, 2022: 86).

Important problems in the implementation of the tax policy of Ukraine during the introduction of the martial law in Ukraine can be considered the following: imperfection of tax legislation, ambiguous interpretation of law norms, different court practice; a high level of violations in the administration of taxes and fees, tax evasion, as well as the shadowing of the economy. The most acute problem of the tax policy is financial filling of the budget and optimization of expenses, especially in the current period of economic and political crisis.

We believe that the implementation of the tax policy during the martial law period should ensure the solution of the primary tasks of counteracting Russian aggression. In particular, it is necessary to ensure a balanced budget, to maintain a balance between the expenditure and revenue parts of the state and local budgets.

The main areas of the tax policy should be aimed at solving the primary problems of the martial law period, namely: reduction of the tax burden, in particular, on enterprises producing defense-oriented products; creation of new jobs in regions where hostilities are not taking place in order to ensure effective employment of internally displaced persons; reduction of the tax burden on operations for providing, transporting and receiving charitable assistance; increase in the competitiveness of Ukraine's economy and activation of the innovation-investment component of its development.

Desiatniuk and others believe that the improvement of the tax policy in the context of the transformation of the national economy should be aimed at solving such tasks as: building a stable, understandable and unified tax system; establishment of legal mechanisms for effective interaction of all its elements and participants within the single tax space; formation of an adequate tax system that will ensure the balance of national and private interests, promote the development of entrepreneurship, activate investment activity and act as a catalyst for increasing the national wealth of the country and the well-being of the population; reduction of the total tax burden; unification of the tax regulatory legal framework; improvement of liability procedures for non-compliance with legislation; simplification of tax payment declaration and administration mechanisms, etc. (Desiatniuk *et al.*, 2021).

According to T. A. Krushelnytska and co-authors, the priority areas of the tax policy formation in terms of achieving the Sustainable Development Goals of Ukraine should be:

A decentralized tax system that will ensure effective redistribution of aggregate income; expansion of the tax base and increase in tax rates for the use of natural resources while simultaneously raising the social standards of life of the population; reorientation of the tax policy for increasing the efficiency of direct taxes; promotion of unshadowing the economic activity; ensuring the fairness and equality of the tax system, its adaptation to EU norms and rules (Krushelnytska *et al.*, 2021: 77).

Current legislative amendments are the reflection of the state of war in Ukraine and the tax policy is aimed at maximally restoring economic activity and promoting the development of small and medium-sized business. It is evidenced by the statistical data provided by the National Institute of Strategic Studies, namely: “receipts (balance) in January – September 2022 to the consolidated budget for payments controlled by the State Tax Service amounted to 811.7 billion UAH, which is more by 107.9 billion UAH or 15.3% than in January – September 2021.

In particular, the State Budget received 536.1 billion UAH, which is more by 74.8 billion UAH or 16.2%. Local budgets received 275.6 billion UAH, which is more by 33.1 billion UAH or 13.7% than last year. Receipts of the single contribution for the mandatory state social insurance in January – September 2022 amounted to 298.9 billion UAH, which is more by 48.5 billion UAH or 19.4% than in January – September 2021” (National Institute of Strategic Studies, 2022).

3.2. Impact of the tax policy on the sphere of investment activity

It is worth noting that the implementation of the tax policy provides opportunities for the state to influence the economy: stimulate the development of production, promote the accelerated growth of some

industries compared to others, change the investment climate and carry out structural restructuring.

It is the formation of an institutional environment that would stimulate economic development, the development of the mechanisms of the social-market economy, in order to ensure the sustainable socio-economic development of the country, which is an important priority of the tax policy in terms of the martial law.

We agree with Savitska, who points out that further improvement of the mechanisms of fiscal regulation of investment activities in Ukraine is of great importance. The tax policy in the field of investment activity should be adapted as much as possible and aimed at implementing legislative and organizational innovations in order to create comfortable conditions for starting a business in Ukraine (Savitska, 2020).

Foreign investments are of great importance for the restoration of the Ukrainian economy. Therefore, the main task for Ukraine remains the creation of favorable conditions for investors. We note that investment attractiveness is significantly influenced not only by the general state of the economy of our country, but also by the prerequisites for doing business, in particular, the taxation system and the main areas of the tax policy.

Ukraine compared to EU countries had the highest level of tax burden on enterprises in 2011–2020. Capital transfers and state guarantees for business entities serve as important components of the fiscal mechanism capable of influencing investment processes at the micro level. However, the latter are provided to individual enterprises, so they cannot regulate the investment activity of all legal entities in the state.

Therefore, the perspectives for further research are to find the ways to level the negative impact of the components of the fiscal mechanism on the investments of enterprises in Ukraine, where it is necessary to study and use the experience of EU countries regarding the implementation of various tax benefits that stimulate the investment activity of business entities (Melnyk *et al.*, 2022: 160).

It should be noted that the organizational, legal and financial principles of state support for investment projects with the aim of creating favorable conditions for attracting significant investments to Ukraine (internal and external), creating new jobs, stimulating the economic development of regions and increasing the competitiveness of the Ukrainian economy are determined by the Law of Ukraine “On State Support of Investment Projects with Significant Investments in Ukraine” (Law of Ukraine “On State Support of Investment Projects with Significant Investments in Ukraine”, 2020).

The President of Ukraine Volodymyr Zelenskyi presented a platform for potential foreign investors at the opening ceremony of the New York Stock

Exchange on September 6, 2022. It gathered more than 500 investment projects and opportunities in 10 branches of the economy: defense-industrial complex; metallurgy and metal processing; energy; agro-industrial complex; woodworking and furniture making; innovative technologies; logistics and infrastructure; pharmaceuticals; natural resources; industrial production (Decree of the President of Ukraine, 2019).

According to the Ministry of Economy of Ukraine, more than 250 requests were received in the first month since the launch of the Advantage Ukraine investment platform. Companies from the USA, Great Britain, Poland, Germany and Turkey are mostly interested in investing in Ukraine. International strategic and portfolio investors are mostly interested in such sectors of the Ukrainian economy as innovations and technologies, agriculture and the defense industry. There are also many requests in the field of energy, infrastructure and logistics (Ministry of Economy of Ukraine, 2022).

At the same time, according to Deputy Minister of Economy Oleksandr Hryban, investors are primarily interested in tax benefits in the context of perspectives to start new factories, partnerships or acquiring Ukrainian assets (Ministry of Economy of Ukraine, 2022).

The regulation of new economic relations requires a tax policy that could optimize the interests of the state with the interests of foreign investors. That is why the tax policy of Ukraine should be aimed not only at effective administration of taxes and fees and filling the revenue part of the budget, but also at observing the rights and legitimate interests of taxpayers and ensuring their protection, effective interaction with authorities.

Herewith, the state has the opportunity to influence the economy through the implementation of the tax policy, in particular: to stimulate the development of production, to promote the accelerated growth of some industries compared to others, to change the investment climate and carry out structural restructuring.

Therefore, the state tax policy is one of the leading and the most effective instruments of state regulation of the economy.

Conclusions

The priorities of the tax policy in the conditions of the war are changing in Ukraine for the needs of operative support and proper and continuous implementation of the budget. Therefore, the further reform of the tax policy in terms of the martial law and post-war reconstruction requires a systematic approach to the selection of specific tools for improving tax legislation.

Restoring the economic stability of the state requires the development of a tax policy aimed at stimulating Ukrainian production, innovation and investment activity, consumer demand, as well as strengthening the regulatory and control functions of the state regarding the payment of taxes.

The essence of tax policy is determined by the set of organizational and legal, financial and economic measures of the state regarding the regulation of tax legal relations aimed at the formation and use of the state's financial resources.

State authorities take operative decisions to support the financial stability of the country in order to ensure the effective functioning of the budget and tax sphere, the needs of Ukrainians during the period of the martial law. That is the reason why the tax policy of Ukraine in the present day conditions needs further improvement and finalization of systemic reforms in terms of more justified decision-making on reducing the level of tax burden on business entities, improving the tax climate, state support for investment projects with the aim of creating favorable conditions for attracting significant investments to Ukraine, creation of new jobs, stimulation of the economic development of regions and the economy of Ukraine.

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