

TAXATION OF ENTERPRISES IN THE CONTEXT OF POST-WAR STIMULATION OF THE ECONOMIC DEVELOPMENT OF UKRAINE

Inna V. Levytska, National University of Life and Environmental Sciences of Ukraine, Kyiv (Ukraine).

E-mail: ilevytska@nubip.edu.ua

Alona O. Klymchuk, State University «Zhytomyr Polytechnic», Zhytomyr (Ukraine).

E-mail: ktgrs_kao@ztu.edu.ua

Svitlana G. Zakharova, Alfred Nobel University, Dnipro (Ukraine).

E-mail: s.zakharova@duan.edu.ua

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The tax system of Ukraine has gone through a rather long path of transformation and improvement, but even today it has a number of shortcomings that do not allow it to fulfill one of its main tasks - to contribute to the solution of the primary needs of the state economy. A full-scale military invasion, the occupation of part of the territories, and unprecedented levels of destruction of civil and industrial infrastructure require the search for ways to actively stimulate postwar development. And it is the tax system in this context that can act as one of the key factors of economic recovery, which actualizes the need to study the spectrum of its modern problems and find possible ways to solve them.

Purpose. Analytical substantiation of the problems of the current system of taxation of enterprises in Ukraine and possible ways of its optimization in the context of the post-war stimulation of economic development.

Methods. The methodological basis of the study was made up of general scientific and special methods of economic theory, in particular, methods of theoretical generalization and comparative analysis with the aim of a comprehensive consideration of the issue under study. In the course of the study, statistical materials of the European Union and the State Statistics Service and the Ministry of Finance of Ukraine on the issues of taxation of enterprises and were used and processed by methods of statistical analysis: comparison, grouping, calculation of shares.

Results. The level of tax burden of enterprises in Ukraine was calculated and compared with similar indicators of the EU countries. The key problems of the current system of taxation of enterprises in Ukraine in terms of value added tax and income tax are analytically substantiated. Alternative options for taxation for the post-war period are proposed with justification of the expected effects for the country's economy as a whole.

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