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PERFORMANCE ASSESSMENT OF REFORM IN THE FIELD OF ENSURING UKRAINE'S TAX SECURITY

Abstract. *During the period of 2014-2019 Ukraine experienced many tax changes, which concerned the optimization of the tax system to overcome threats to tax security in the field of tax payment, filling of the state budget and tax administration. Changes in the tax system have significantly affected the amount of tax revenues, but there is uncertainty about their effectiveness in ensuring tax security. The purpose of the article is to quantify the level of effectiveness of tax reforms in order to ensure tax security. Based on the analysis of publications in 2016-2019, major tax reforms in Ukraine were studied and the indicators that assess the effectiveness of reforms in the field of tax security were selected. The analysis of indicators of efficiency of administration and tax burden in Ukraine, Georgia and Poland in 2008-2019 is carried out. It is determined that there has been a reduction in the risks of tax evasion and the risks of non-payment of taxes due to improved tax administration. In general, the time for tax administration in Ukraine was significantly reduced and this was the most drastic change. In 10 years, the time of preparation and payment of taxes (hours) has been reduced from 860 hours to 328 hours! As a result, the risks of tax evasion in Ukraine have decreased due to the reduction of the tax burden on business; the administration of taxes and contributions has become more efficient, which reduces the risks of tax evasion. These indicators affected the amount of tax revenues and relative indicators of the tax burden. Tax revenues (% of GDP) in Ukraine increased by 2.27% of GDP. This means that the efficiency of tax revenue administration has improved, which has a positive effect on the level of tax security. As a result, the tax system has become more transparent.*

Key words: tax security, reform efficiency, tax administration, tax security indicators.

JEL classification: E62, H21, H26.

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ОЦІНЮВАННЯ ЕФЕКТИВНОСТІ РЕФОРМУВАННЯ У СФЕРІ ЗАБЕЗПЕЧЕННЯ ПОДАТКОВОЇ БЕЗПЕКИ УКРАЇНИ

Анотація. *Висвітлено вплив реформування податкової системи на рівень податкової безпеки України. Доведено ефективність реформ у контексті скорочення ризиків ухилення від сплати податків та їх несплати через не-ефективне адміністрування. Систематизовано основні податкові реформи та ключові показники ефективності податкових реформ. Оцінені індикатори податкової безпеки свідчать про існування ризиків, які стосуються високого рівня податкового навантаження порівняно з іншими країнами. Водночас з'ясовано, що результативність адміністрування податкових*

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надходжень покращилася, і це позитивно позначилося на рівні податкової безпеки. Як наслідок, система оподаткування стала прозорішою, підвищилась ефективність роботи податкових органів.

Ключові слова: податкова безпека, ефективність реформування, адміністрування податків, індикатори податкової безпеки.

Табл. 2. Літ. 35.

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ОЦЕНКА ЭФФЕКТИВНОСТИ РЕФОРМИРОВАНИЯ В СФЕРЕ ОБЕСПЕЧЕНИЯ НАЛОГОВОЙ БЕЗОПАСНОСТИ УКРАИНЫ

Аннотация. Освещено влияние реформирования налоговой системы на уровень налоговой безопасности Украины. Доказана эффективность реформ в контексте сокращения рисков уклонения от уплаты налогов и их неуплаты из-за неэффективного администрирования. Систематизированы основные налоговые реформы и ключевые показатели эффективности налоговых реформ. Оцененные индикаторы налоговой безопасности свидетельствуют о существовании рисков, касающихся высокого уровня налоговой нагрузки по сравнению с другими странами. В то же время установлено, что результативность администрирования налоговых поступлений улучшилась, и это положительно сказалось на уровне налоговой безопасности. Как следствие, система налогообложения стала более прозрачной, повысилась эффективность работы налоговых органов.

Ключевые слова: налоговая безопасность, эффективность реформирования, администрирование налогов, индикаторы налоговой безопасности.

During the period of 2014–2019, many changes were implemented in Ukraine concerning the optimization of the tax system to overcome threats to tax security in terms of paying taxes, filling the state budget and tax administration. These changes have significantly affected the amount of tax revenues, but there is uncertainty about their effectiveness in the field of tax security.

Problems of reforming fiscal policy and the tax system in the context of economic security are studied in the works of T. I. Iefimenko [1; 2], S. S. Gasanov [3; 4], A. M. Sokolovska [5; 6]. The works of such scientists as N. A. Vakhnovska, & O. L. Oleksyuk [6], T. O. Goloyadova [7], O. M. Reznik [8], V. V. Martynenko [9], I. I. Podik [10], T. V. Paliichuk, S. V. Petrukha, & N. M. Alekseienco [11], T. O. Melikhova, & O. V. Troyan [12], Ye. Y. Kuzkin, Ya. V. Kotljarevskyj, O. V. Shyshko [13] and others have been devoted to the study of the effectiveness of reform and the impact of tax reforms on the level of tax security. However, their works focus mainly either on tax reforms and quality methods of assessing their effectiveness, or on assessing tax security indicators. This necessitates the study of all of these mentioned above subjects as a whole. A study of scientific publications during 2016–2019 shows that there are gaps in the relationship between tax reforms and tax security. The subjects of researches mainly are: 1) reforming, optimization and efficiency of the tax system, priority areas of reform; 2) ensuring the tax security of Ukraine in terms of reforming the tax system; 3) study of the tax burden and its relationship with the level of tax security of the enterprise; 4) legal principles of tax security, assessment

of indicators of the state of tax security. This requires determining the level of dependence between tax reforms and the level of tax security.

The purpose of this article is to quantify the level of effectiveness of tax reforms to ensure tax security.

Tax security is an integral part of financial security, which provides links with the budget in the form of paying taxes and fees to state and local budgets, obtaining loans and paying interest on them, obtaining budget refinancing, etc. [13, p. 34].

Tax security is a state of protection of the tax system and its institutions, which ensures harmonization of taxation processes and guaranteed uninterrupted receipt of tax payments to budgets (state and local ones), resulting in sufficient financial potential to protect the tax interests of the state, business and society from potential threats. external and internal environment [15, p. 58]. Considering the fiscal decentralization, the issue of studying the effectiveness of reforms in the field of tax security of Ukraine is particularly relevant.

Tax security is provided by law enforcement agencies, in particular: the tax police, the counterintelligence unit of the state in the field of economic security of the SSU (Security Service of Ukraine), the Department of Economic Protection of the National Police of Ukraine, etc. [9, p. 104]. Considering that the subjects of tax security are the state and taxpayers, we distinguish tax security of the state and tax security of taxpayers in the system of tax security, respectively [7, p. 210].

Tax reform in 2015 was one of the most anticipated reforms for business and investors in Ukraine. With the implementation of tax and budget reforms at the end of 2014 the procedure for forming local budgets, aimed at strengthening the budgets of regional development, underwent significant changes, which was to be the key to overcoming the depression of the territories. Radical changes in the taxation of legal entities and individuals were designed to simplify and reduce the cost of the tax administration system. In fact, some taxes were not abolished completely, but only transformed on a two-in-one basis: for example, the fixed agricultural tax became Group IV of the single tax. Taxes have become less, but the complexity of their administration, in the opinion of taxpayers, has not affected the simplification of doing business in Ukraine [15, p. 58].

In October 2015, a group of people's deputies of the VIII-th convocation registered the Draft Law on Amendments to the Tax Code of Ukraine on Tax Liberalization. Some of its provisions are reflected in the following amendments to the Code and some other legislative acts of Ukraine. The main innovations were concerning:

- value added tax (VAT): improvement of the procedure for its reimbursement and introduction of official publication of information on reimbursement from the budget in the form of a register; prohibition on cancellation of the amount of tax credit on formal grounds and improvement of the system of protection of a conscientious payer from untimely registration of tax invoices / adjustments; establishing a mechanism to prevent the use of artificially created tax credit by enterprises; settlement of technical issues of EAS functioning (electronic administration system) – establishment of a single base rate of 18% (instead of two current rates of 15 and 20%);
- single tax (simplified taxation system): reduction of annual income for III-d group of taxpayers from 20 million UAH to 5 million UAH and increase of rates from 2

- to 3% (for VAT payers) and from 4 to 5% (for VAT non-payers); 1.8 times increase of the single tax rates for the IV-th group of payers (agricultural enterprises);
- corporate income tax: cancellation of advance payments; introduction of a quarterly reporting period for enterprises whose annual income from any activity exceeds 20 million UAH;
 - excise tax: introduction of the system of electronic administration of fuel sales (introduced excise invoice, which will be formed in the implementation of all operations for the sale of fuel in the domestic market); change of the unit of measurement of fuel from kilograms to liters, brought to a temperature of 150° C, for which excise tax rates are set (European practice);
 - real estate tax: increase the marginal rate from 2 to 3% of the minimum wage per 1 sq. Km. m of total area of residential and non-residential real estate; setting an additional rate of 25 thousand UAH for the following real estate: apartments with an area of over 300 square meters, houses – more than 500 square meters;
 - environmental tax: reduction of rental rates for the use of subsoil for the extraction of minerals;
 - single social contribution (SSC): increase of the maximum size of the accrual base from 17 to 25 minimum monthly salaries; abolition of SSC deducted from wages (income) of workers (individuals) [15, p. 60–61].

The following tax reforms were carried out:

- measures were presented to counteract the reduction of the tax base and the movement of income abroad and a group was formed to prepare relevant Drafts of the Law;
- approaches have been developed to the establishment of the Financial Investigation Service to combat financial crimes;
- a number of problems with the taxation of second-hand goods have been settled, including the application of the marginal scheme of VAT collection during the sale of heterogeneous second-hand goods purchased from persons who are not VAT payers (Law of 12.04.2016 № 1084-VIII);
- in order to facilitate the availability of vehicles for the period up to December 31, 2018, the rates of excise tax on vehicles in use were reduced to the level of rates on new cars (Law of 31.05.2016 № 1389-VIII);
- the non-taxable amount of pensions was increased to 10 sizes of subsistence minimum and the rate of 18% was approved, which is taxed on the amount of excess (Law of 02.06.2016 № 1411-VIII);
- a budget subsidy was introduced to stimulate the production of agricultural products and the development of agricultural producers and the special VAT tax regime applied by such producers was abolished;
- a single public register of applications for VAT refunds has been introduced, which will help reduce corruption;
- tax inspections have been reoriented rather to taxpayers service;
- registration of individual tax consultations was introduced in a single database [18, p. 53].

Among the important reforms are the following ones: amendments to the Tax Code of Ukraine in order to ensure the balance of budget revenues in 2018; introduction of production equipment import until January 1, 2020 with installment

payment of VAT during a period of up to 24 months; creation of a Unified database of valuation reports to prevent understatement of the tax base (estimated value) during the sale of real estate; abolition of restrictions on the application of land tax exemption to individuals with one plot of land from January 1, 2018; establishing the responsibility of regulatory authorities; clarification of the conditions of VAT exemption for software suppliers [8, p. 44–45].

The system of indicators of tax security is important as a mean (tool) of preventing critical situations, achieving the goals of safe development. The scientific literature identifies a number of indicators of tax security:

- tax burden, excess tax burden, coefficient of elasticity, effective tax rate, pareto efficiency – K. Zakharova [19, p. 36];
- level of tax burden (%) and share of taxes in the structure of the state budget (%) – O. B. Tymoshenko [20, p. 36];
- the level of tax burden on the economy and the ratio of tax debt to GDP – A. V. Martyniuk and O. Baranetska [21];
- the ratio of tax revenues to the consolidated budget; the ratio of tax revenues to real and nominal GDP; the ratio of direct and indirect taxes; the ratio of indirect taxes to the level of consumer prices; tax debt indicator; tax rate indicator; the ratio of VAT to tax revenues – S. M. Дячек, Ю.О. Legenchuk [22, p. 224];
- stability and effectiveness of tax legislation, level of trust to the government, existing of corruption, shadowing of the economy, qualified personnel in the field of taxation, level of tax culture, efficiency of tax administration, efficiency of tax control, share of taxes in GDP and total state budget revenues, level of preferential taxation, the ratio of direct and indirect taxes – I. O. Tsimbalyuk [23];
- the level of concentration of tax revenues in state budget revenues; the level of concentration of tax revenues from foreign trade activities in state budget revenues; the level of taxation on the country's economy; the level of losses of the state budget from preferential taxation; the level of tax debt of taxpayers; the coefficient of effectiveness of the administration of tax revenues; coefficient of elasticity; efficiency of tax control (coefficient of efficiency of control measures; coefficient of effectiveness; coefficient of quality of control measures; coefficient of efficiency of control measures); payback ratio of fiscal authorities; the coefficient of investment return of tax benefits of enterprises with investments; the coefficient of efficiency of the use of tax benefits by enterprises with investments; level of shadowing of the economy (% of GDP) – I. S. Lutsenko [24, p. 161].

To assess the state of tax security of Ukraine A. Kovalenko [15] determines the following indicators: the share of taxes in GDP and total budget revenues; the level of preferential taxation; the ratio of direct and indirect taxes; volumes and structure of tax revenues to the state, regional and local budgets; efficiency of tax rates; the level of tax burden on businesses, etc.

A. S. Poltorak, I. O. Malinovskaya, & V. A. Polozenko [18, p. 41] distinguish the following indicators of the state of tax security of Ukraine:

- 1) indicators of tax revenues to the general fund of the state budget: VAT, corporate income tax, excise tax, payments, control over which is carried out by the customs of the State Fiscal Service;

- 2) the degree of implementation of indicative indicators of budget VAT refund,%;
- 3) the share of the balance of unreimbursed VAT amounts in the amount of nominal GDP,%;
- 4) the share of tax debt of taxpayers to the Consolidated Budget of Ukraine in the amount of nominal GDP,%;
- 5) Total Tax Rate (Doing Business),%.

Considering the systematization of indicators of the effectiveness of tax security, the indicators have been selected for evaluation that most fully characterize the changes and allow comparing the effectiveness of reforms in Ukraine with other countries for the same period.

The Table 1 shows the dynamics of indicators of administrative efficiency and tax burden in Ukraine, Georgia and Poland in 2008–2019. The data is selected taking into account the availability of information in the World Bank database for these three countries. In general, the time for tax administration has decreased in

Table 1

Dynamics of indicators of efficiency of administration and tax burden in Ukraine, Georgia and Poland

| Indicator / country | 2008 | 2015 | 2016 | 2017 | 2018 | 2019 | Absolute deviation |
|---|------|------|------|------|------|------|--------------------|
| <i>Georgia</i> | | | | | | | |
| Time of preparation and payment of taxes, <i>hours</i> | 387 | 362 | 270 | 269 | 220 | 216 | –171 |
| Income tax, % of commercial profit | 14,1 | 14,3 | 14,3 | 14,3 | 7,8 | 7,8 | –6,3 |
| Labor tax and other contributions, % of commercial profit | 22,6 | 0 | 0 | 0 | 0 | 0 | –22,6 |
| Number of taxes, <i>units</i> | 30 | 5 | 5 | 5 | 5 | 5 | –25 |
| Total tax and contribution rate, % of profits | 38,6 | 16,4 | 16,4 | 16,4 | 9,9 | 9,9 | –28,7 |
| <i>Poland</i> | | | | | | | |
| Time of preparation and payment of taxes, <i>hours</i> | 420 | 269 | 269 | 258 | 334 | 334 | –86 |
| Income tax, % of commercial profit | 16,7 | 14,5 | 14,5 | 14,5 | 14,5 | 14,5 | –2,2 |
| Labor tax and other contributions, % of commercial profit | 27,1 | 24,8 | 24,9 | 25 | 25,2 | 25,3 | –1,8 |
| Number of taxes, <i>units</i> | 41 | 7 | 7 | 7 | 7 | 7 | –34 |
| Total tax and contribution rate, % of profits | 45,1 | 40,3 | 40,4 | 40,5 | 40,7 | 40,8 | –4,3 |
| <i>Ukraine</i> | | | | | | | |
| Time of preparation and payment of taxes, <i>hours</i> | 860 | 346 | 356 | 328 | 328 | 328 | –532,5 |
| Income tax, % of commercial profit | 12,3 | 9 | 8,7 | 11,9 | 11 | 10,2 | –2,1 |
| Labor tax and other contributions, % of commercial profit | 43,3 | 43,1 | 43,1 | 24,8 | 29,6 | 33,8 | –9,5 |
| Number of taxes, <i>units</i> | 147 | 5 | 5 | 5 | 5 | 5 | –142 |
| Total tax and contribution rate, % of profits | 57,2 | 52,2 | 52,3 | 37,8 | 41,7 | 45,2 | –12 |

Compiled for: [22; 24; 25; 30; 31].

all countries, but the more drastic changes have taken place in Ukraine. In 10 years, the time of preparation and payment of taxes (hours) was reduced from 860 to 328 hours. This means that the efficiency of tax revenue administration has improved, which has had a positive effect on the level of tax security. At the same time, this indicator remains higher compared to Georgia (216 hours). It can be assumed that the taxation system in Ukraine has become more transparent, the work of the fiscal service more efficient.

Income tax (percentage of commercial profit) in Ukraine decreased by 2.1%, in Georgia – by 6.3%, in Poland – by 2.2%. At the same time, the income tax in Ukraine is lower than in Poland, but higher than in Georgia. Tax on labor and other contributions (% of commercial income) in Ukraine decreased by 9.5% (from 43.3 to 33.8%), in Poland – by 1.8%, in Georgia – by 22.6%. This means that in Poland and Georgia the level of tax burden on enterprises is lower, and consequently, the level of tax security is higher due to the reduced risk of tax evasion. The number of taxes decreased in Ukraine by 142, in Poland – by 34, in Georgia – by 25. At the same time, the total rate of taxes and contributions in Ukraine is the highest – 45.2%, despite a reduction of 12%; in Poland – 40.8% (-4.3%), in Georgia – 9.9% (a decrease of 28.5%).

The analysis of the dynamics of these indicators shows positive changes in the field of tax security of Ukraine, namely: reduced risks of tax evasion due to the reduction of the tax burden on business; administration of taxes and contributions has become more efficient, which reduces the risks of tax evasion. These indicators affected the amount of tax revenues and relative indicators of the tax burden (Table 2).

Tax revenues (% of GDP) in Ukraine increased by 2.27 percent, in Georgia decreased by 2.07%, in Poland – by 0.72%. Taxes on income, profits and capital gains in Ukraine increased by 141.17 billion hryvnias, while in Georgia – by 1.80 billion GEL, in Poland – by 29.26 billion zlotys. Taxes on income, profit and capital gains as a percentage of corporate income in Ukraine increased by 2.7%, in Georgia – by 1.3%, in Poland – decreased by 2.32%. The share of income tax is the highest in Georgia – 34.11%, in Ukraine – 16.36%, in Poland – 13.00%. Taxes on income, profit and capital gains are the largest source of budget for Georgia (37.28% of total taxes), in Ukraine the share in total taxes is 26.30%, in Poland – 25.79%. Thus, taxes on income, profits and capital gains are an important source of filling budgets and can pose tax security risks.

Conclusions and perspectives for further research:

Assessing the effectiveness of tax security reforms shows a reduction in the risks of tax evasion and the risks of non-payment of taxes due to improved tax administration. The time for the tax administration in Ukraine has significantly decreased (for 10 years the time of preparation and payment of taxes has decreased from 860 to 328 hours). This means that the efficiency of tax revenue administration has improved, which has a positive effect on the level of tax security. As a result, the taxation system has become more transparent, and the work of the fiscal service has become more efficient.

The further improvement of tax administration is required to reduce the risks of negative impact on tax security. The strengthening of control over the activities

Table 2

Dynamics of relative indicators of the tax burden in Ukraine, Georgia and Poland

| Indicator | 2008 | 2014 | 2015 | 2016 | 2017 | 2018 | Absolute deviation |
|--|-------|-------|-------|--------|--------|--------|--------------------|
| <i>Georgia</i> | | | | | | | |
| Tax revenues, % of GDP | 23,81 | 22,00 | 22,25 | 22,29 | 22,06 | 21,74 | -2,07 |
| Taxes on income, profit and capital increase, current prices (national currency, billion) | 1,81 | 2,62 | 3,08 | 3,03 | 3,28 | 3,61 | 1,80 |
| Taxes on income, profit and capital gain, % of income | 32,81 | 35,23 | 37,67 | 35,36 | 33,67 | 34,11 | 1,30 |
| Taxes on income, profit and capital increase, % of total taxes | 39,86 | 38,25 | 40,77 | 37,99 | 36,51 | 37,28 | -2,58 |
| Customs and other import duties, % of tax revenues | 1,14 | 1,39 | 0,92 | 0,88 | 0,80 | 0,76 | -0,39 |
| Other tax revenues, % of income | 1,66 | 0,33 | 0,32 | 6,14 | 0,65 | 1,09 | -0,57 |
| <i>Poland</i> | | | | | | | |
| Tax revenues, % of GDP | 18,16 | 15,53 | 15,69 | 16,25 | 16,80 | 17,45 | -0,72 |
| Taxes on income, profit and capital increase, current prices (national currency, billion) | 65,90 | 66,83 | 71,38 | 75,24 | 83,43 | 95,15 | 29,26 |
| Taxes on income, profit and capital gain, % of income | 15,32 | 12,12 | 12,16 | 12,30 | 12,47 | 13,00 | -2,32 |
| Taxes on income, profit and capital increase, % of total taxes | 28,21 | 25,01 | 25,27 | 24,88 | 24,97 | 25,79 | -2,42 |
| Customs and other import duties, % of tax revenues | 0,07 | – | – | – | – | – | – |
| Other tax revenues, % of income | 0,84 | 0,73 | 0,69 | 0,68 | 0,67 | 0,64 | -0,20 |
| <i>Ukraine</i> | | | | | | | |
| Tax revenues, % of GDP | 17,88 | 17,29 | 20,45 | 19,63 | 20,03 | 20,15 | 2,27 |
| Taxes on income, profit and capital increase, current prices (national currency, billion) | 47,46 | 52,59 | 79,84 | 114,15 | 141,95 | 188,62 | 141,17 |
| Taxes on income, profit and capital gain, % of income | 13,66 | 8,51 | 11,15 | 15,17 | 14,50 | 16,36 | 2,70 |
| Taxes on income, profit and capital increase, % of total taxes | 28,02 | 19,16 | 19,63 | 24,38 | 23,74 | 26,30 | -1,72 |
| Customs and other import duties, % of tax revenues | 7,15 | 4,51 | 9,81 | 4,27 | 4,00 | 3,70 | -3,44 |
| Other tax revenues, % of income | 0,00 | – | -0,08 | -0,30 | 0,03 | -0,28 | -0,28 |

Compiled for: [21; 23; 26–29].

of law enforcement agencies and reducing of taxes on wages and other contributions should be the additional ways to increase the level of tax support. Further researches will focus on identifying factors and risks of the tax security.

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