

## INNOVATIVE APPROACHES TO TAX ADMINISTRATION AND ECONOMIC SECURITY IN UKRAINE

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**Methods.** The study applied a comprehensive methodological approach integrating theoretical and empirical methods. Theoretical generalization structured the institutional foundations of tax administration. Statistical analysis assessed GDP, tax revenue, and budget dynamics from 2010 to 2023. Methods of analysis and synthesis allowed the construction of a block diagram of tax administration processes. Logical generalization was employed to derive conclusions and propose improvements for the tax administration system.

**Results.** The article analyzes the state of Ukraine's tax administration, highlighting its role in economic security. A block diagram was developed to structure the process of tax administration, covering key components such as taxpayer registration, digitalization, compliance, and harmonization with international standards. Despite growth in GDP and corporate profits, the share of tax revenues in the state budget has declined, pointing to systemic inefficiencies. The study shows that digitalization, including automation, big data, and blockchain, is critical for improving transparency and efficiency.

**Novelty.** The study presents a comprehensive structural model of tax administration in Ukraine, developed in the form of a block diagram. This model outlines five interconnected functional blocks that reflect the core mechanisms of tax administration. The article highlights how the modern conditions have accelerated the digital transformation of Ukraine's tax system, emphasizing the role of electronic reporting systems, centralized taxpayer registries, and upgraded software. The novelty lies in the integrated view of tax administration as a tool for fiscal resilience and national security under crisis conditions.

**Practical value.** The paper offers an analysis of Ukraine's tax administration. Based on this analysis, practical recommendations are provided to strengthen the institutional capacity of the State Tax Service. By addressing these priorities, the system can enhance its transparency, increase voluntary tax compliance, and reduce reliance on external financial support, contributing to greater fiscal autonomy and economic security.

**Keywords:** budget, taxes, tax administration, tax policy, tax policy mechanism, simplified and general taxation systems, national economic interests, digitalization, economic security, innovations.

**Statement of problem.** The current realities of Ukraine's economic life are centered around ensuring resources, particularly financial ones, to meet the needs of national security. The war has introduced significant adjustments to the functioning of the state mechanism, especially in the area of fiscal regulation, necessitating the implementation of innovative approaches to tax administration. Traditional methods of tax collection have proven to be insufficiently effective in modern

conditions, emphasizing the need for digitalization, process automation, and the use of big data to ensure transparency and timely budget replenishment.

Despite the growth in the number of taxpayers between 2020 and 2023 (the number of legal entities increased by 8%, reaching almost 1.7 million as of April 1, 2023, and the number of individuals registered in the State Register was about 43 million, exceeding Ukraine's total population), by 2024, the State

Tax Service of Ukraine (STSU) has still failed to eliminate discrepancies in data between different categories of taxpayers [1].

This highlights an urgent need for the introduction of innovations, such as automated accounting systems, data integration from various sources, and blockchain technologies, which could enhance the accuracy and transparency of taxpayer accounting.

Innovative solutions in tax administration can become the key to strengthening the country's economic security by ensuring stable revenue inflows to the budget, reducing the shadow economy, and stimulating business activity. Therefore, a scientific analysis of the current state and prospects for modernizing Ukraine's tax administration system is particularly relevant, as the implementation of innovations will not only optimize budget replenishment processes but also contribute to the sustainable development of the national economy

**Analyses of recent papers.** In the field of tax administration, taxation theory, tax policy, and fiscal issues, significant contributions have been made by scientific research and the generalized experience of practice. Researchers such as Bejaković P. outlined the framework for improving tax administration in transition economies, which is particularly relevant for Ukraine given its economic transformations [2]. D'Ascenzo M. emphasized global trends in tax administration, particularly the adoption of digital technologies and process automation [3]. Mapuasari S., Wibowo Y. and Cakranegara P. developed the foundations of economic policy based on tax incentives for micro, small, and medium enterprises, an important area for supporting Ukrainian businesses [3].

The study by OECD (2020), presented in the document «Tax Administration 3.0: The Digital Transformation of Tax Administration» [5], highlights best practices in the digitalization of tax processes, such as the implementation of artificial intelligence and automation, which could be adapted for Ukraine. Gupta S. and Misra S. C. (2016) analyzed how cloud technologies facilitate changes in tax administration, simplifying interactions between taxpayers and the state [6].

To address the challenges of modernizing tax administration, the research by Pantamee A.

and Mansor M. [7] proposed new models of tax administration aimed at improving system efficiency. In Ukraine, the methodological foundations of tax administration have been summarized in the works of Proskura K. and Kapustyan O. [8], who highlighted a strategic approach to optimizing tax administration. The role of tax management in ensuring effective administration was thoroughly examined in the studies of Bechko P., Bechko V., Lysa N. and Ptashnyk S. [9].

Special attention should be paid to the use of innovative technologies in tax administration. For instance, Cai C. and Zhu D. (2016), in their research, explored the potential of blockchain technologies to ensure transaction transparency and minimize corruption risks [10]. Similarly, Bonsón E. and Bednárová M. (2019) confirmed the effectiveness of blockchain in financial accounting and tax revenue monitoring [11]. For Ukraine, such solutions could provide more effective detection of tax evasion and improve taxpayer records.

Among the current areas of research in Ukraine, it is important to note the relationship between electronic tax administration and the efficiency of tax collection, which was analyzed by Lahodienko N., Sklyar L., and Stepanenko S. [12]. Significant contributions to the study of digitalization in tax administration were also made by Marchenko L. [13] and Pavliutin Y. [14], who conducted a comparative analysis of Ukrainian practices with those of developed countries.

In the study «Digital Transformation in Japan: Lessons for Global Tax Administration», Kondo K. (2018) examined Japan's experience in digitalization, which could be beneficial for developing national strategies in Ukraine [15]. The role of big data technologies in tax administration was highlighted in the articles by Al-Ruithe M., Benkhelifa E., and Hameed K. (2019), which explain how big data is used for forecasting tax revenues and identifying risks [16].

The application of modern tax administration technologies, including automated data analysis systems and big data integration, was described in the studies of Medynska T., Oliinyk N., and Vasilyshyn S. (2024) [17]. The necessary conditions for

building an effective tax administration system were identified by Rakovych Yu. and Liubkina O. [18], while the priorities for tax management development were examined in the works of Tabenska Yu., Tomniuk T., and Hrytsiuk I. [19]. Thus, the integration of innovations such as blockchain, big data, and automation into Ukraine's tax administration can ensure transparency, efficiency, and stability in the tax system, contributing to the country's economic security.

**Aim of the paper.** The aim of this article is to examine the current state of the tax administration system in Ukraine, with a focus on the aspects of budget balance, tax volumes and structure, the specific features of the taxation system, overall tax policy, and its mechanisms. Particular attention is given to the implementation of innovative approaches such as digitalization, process automation, blockchain technologies, and big data analysis to enhance the efficiency of the tax system.

Tax administration faces a significant problem of information asymmetry among taxpayers, tax agents, and tax authorities. The revolution in information technology will inevitably have a considerable impact on tax systems. The most evident example is the computerization of the tax collection process, which can make the administration and oversight of tax payments substantially more efficient.

The article aims to highlight the role of tax administration in ensuring national economic interests, increasing the transparency of tax processes, reducing corruption risks, stimulating business activity, and ensuring stable state budget revenues in the context of modern economic challenges.

**Materials and methods.** This study adopts a comprehensive methodological approach to analyze the system of tax administration in Ukraine and its alignment with modern requirements, including economic security, digitalization, and the unique conditions brought about by martial law. The methodological framework integrates both theoretical and empirical methods, ensuring a robust basis for analyzing trends, challenges, and opportunities within the national tax administration system.

The research is structured to combine an analytical examination of regulatory frameworks with a practical assessment of the tax administration's performance. It includes an exploration of the dynamics of tax revenues and macroeconomic indicators, supported by statistical and graphical representation.

To achieve the study's objectives, the following scientific methods were applied:

–Bibliographic Description. This method was utilized to investigate the normative regulation of taxation issues, including the provisions of the Tax Code of Ukraine (TCU) and the amendments introduced during martial law through Law № 2173-IX. It also encompassed a review of international practices in tax administration, guided by OECD and other global recommendations.

–Theoretical Generalization. Applied to systematize and define the structural components of tax administration, including decision-making processes, procedural frameworks, and the relationships between taxpayers and regulatory authorities. This method provided insights into the institutional foundations of tax administration in Ukraine.

–Statistical Methods. Statistical analysis was employed to assess the dynamics of GDP, tax revenues, and budget structures from 2010 to 2023. These methods facilitated the construction of tabular and graphical materials, such as Figures 2 and 3, which illustrate key changes in the composition and trends of tax revenues.

–Analysis and Synthesis. These methods were essential for breaking down the components of the tax administration system into key functional blocks, as depicted in Figure 1. The results were synthesized to provide a comprehensive understanding of the system's performance and its integration with digital transformation efforts.

–Logical Generalization. Logical reasoning was employed to draw conclusions regarding the efficiency and resilience of the tax administration system under current conditions, including the challenges posed by martial law. This method also supported the formulation of recommendations for further improvement.

Primary data were collected from legislative documents, including the Tax Code

of Ukraine, and official reports from the State Statistics Service of Ukraine and the State Tax Service (STS). Secondary data were sourced from academic publications, analytical reports by international organizations (e.g., OECD), and macroeconomic reviews.

The study combined quantitative analysis with qualitative assessments. Statistical indicators were analysed using descriptive and inferential methods, highlighting trends in GDP, tax revenues, and fiscal burden. Qualitative analysis focused on institutional frameworks and the interaction between tax authorities and taxpayers.

The normative regulation of taxation issues, the construction of the tax administration mechanism, and the relationships between agents are governed by the Tax Code of Ukraine (TCU) [20], which includes Section II: «Administration of Taxes, Fees, and Payments», along with several related subordinate acts. Since the start of the war, a special law – Law of Ukraine № 2173-IX – was enacted, amending the Tax Code of Ukraine (TCU) and other legislative acts concerning the administration of specific taxes during periods of martial law and states of emergency [21].

The administration and effectiveness of tax-related issues are also overseen by macro-monetary policy bodies [22; 23], regulatory authorities [1], and others.

According to Article 14 of the TCU, the tax administration system is a set of decisions and procedures by regulatory bodies and the actions of their officials that define the institutional structure of tax and customs relations. This system organizes the identification and registration of taxpayers and taxable objects, ensures tax service provision, and oversees tax payments according to the procedures established by law [14]. The institutional structure of tax relations is based on the state of society, the economy, internal and external environments, and its fundamental dynamics, all of which depend on national interests.

National interests are primarily influenced by the state of the economy, the value of gross domestic product (GDP), international trade, and key macroeconomic indicators. Some of these indicators are presented in Table 1.

Table 1

Dynamics of Ukraine's GDP and Tax Revenues, 2010–2023, billion UAH

	2010	2014	2015	2020	2021	2022	2023	2023, % before 2010
GDP	1083	1567	1979	4194	5560	5191	6538	603,69
State Budget	234	355	532	1076	1296	1787	2672	1141,88
Tax Revenues	167	280	409	851	1107	950	1203	720,36
Share of Tax Revenues in the Budget, %	71,3	78,9	77,0	79,1	85,4	53,2	45,0	-26,3 п
Share of Tax Revenues in GDP, %	15,42	17,87	20,67	20,29	19,91	18,30	18,40	2,98 п
Corporate Profit	54	234	-374	680	1266,5	-2762	4404,8	8155

Source: Based on data [24; 25]

Data analysis shows that by 2023, Ukraine's GDP had increased 6,03 times compared to 2010, State Budget revenues grew 11,41 times, and tax revenues rose by 7 times. However, the share of tax revenues in the budget decreased from 71,3% in 2010 to 45% in 2023. During the same period, corporate

profits, despite significant fluctuations, increased by 81 times.

The share of tax revenues in GDP (fiscal burden) in 2023 was 18,40%, which is 2,98 percentage points higher than in 2010. According to authors [19], the average for this indicator among EU member states is 36,3%.

This situation calls for a detailed analysis of the business sector's tax potential and the factors contributing to economic growth, which are crucial for efficient tax administration. Understanding these factors is essential for defining future development strategies. The taxation system and its mechanisms are developed based on the state of the economic system, with a focus on assessing the potential

of businesses and the population to pay taxes and ensuring proper control over their actual contribution to the State Budget.

The tax administration system, according to the definition provided in Section II of the Tax Code of Ukraine (TCU), is organized into several key areas, the interrelationship of which is shown in Figure 1.

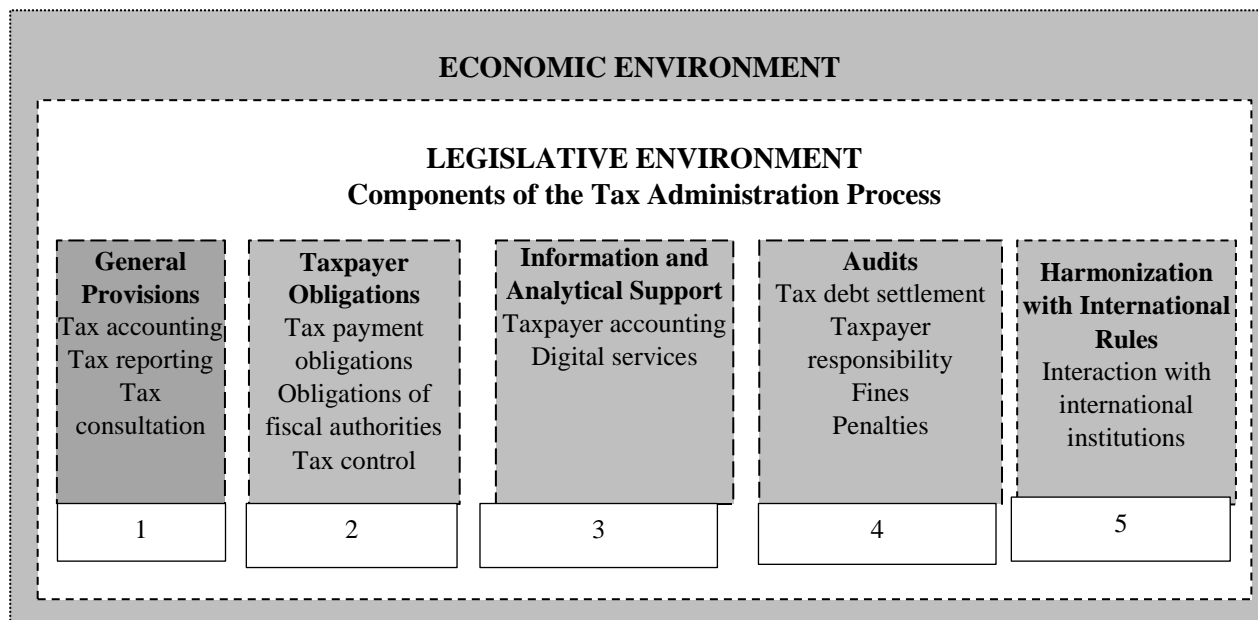


Fig. 1. Block Diagram: Components of the Tax Administration Process in Ukraine According to the Tax Code

Source: Author's development based on [20; 26]

This block diagram illustrates the essence and mechanism of tax administration.

Block 1: General Provisions focuses on forming the object of tax administration, which includes regulatory requirements for organizing tax administration processes, tax accounting, reporting, and consulting. At this stage, the role of tax administration in tax policy is established, organizing tax relations that involve legislative regulation of the system. Government authorities provide tax-related services, such as calculating, declaring, and paying taxes; controlling compliance with tax laws; and resolving tax disputes.

Block 2: Obligation Formation defines the duties of taxpayers and fiscal authorities, as well as tax control. It focuses on building interactions with taxpayers and finding effective control measures.

Block 3: Information and Analytical Support covers taxpayer registration, digital

services, tax revenue accounting, taxpayer records, and tax debt management. It emphasizes the expansion of electronic services and digital interaction.

Block 4: Control involves audits, tax debt repayment conditions, penalties, fines, and accountability for tax violations. This block ensures responsibility for violations of tax laws by both taxpayers and government authorities, enforcing collection of unpaid taxes and measures to restore taxpayers' solvency [12, pp. 79–81].

Block 5: Harmonization with International Standards deals with interaction with international institutions. It assesses the state of tax administration in comparison to international rules and norms, identifies deviations, and develops timely corrective measures. This stage involves creating new tax methodologies and legislative proposals for improving tax policy.

The goal of tax administration is to ensure the payment of all taxes by taxpayers and to optimize the work of regulatory authorities. An efficient tax administration system should «meet the state's needs while imposing reasonable burdens on taxpayers, ensuring transparency in the taxation process, and maintaining adequate control by fiscal authorities» [23, pp. 79–81].

Researchers emphasize that "tax administration, as a management activity regulated by laws and other normative acts, performed by tax and controlling authorities, involves solving key tasks:

–Providing taxpayers with convenient conditions for calculating, declaring, and paying taxes and fees;

–Ensuring state control over the fulfillment of taxpayers' obligations to calculate, declare, and pay taxes and fees, ensuring full compliance;

–Protecting taxpayers' legal rights and interests from unlawful interference by government authorities;

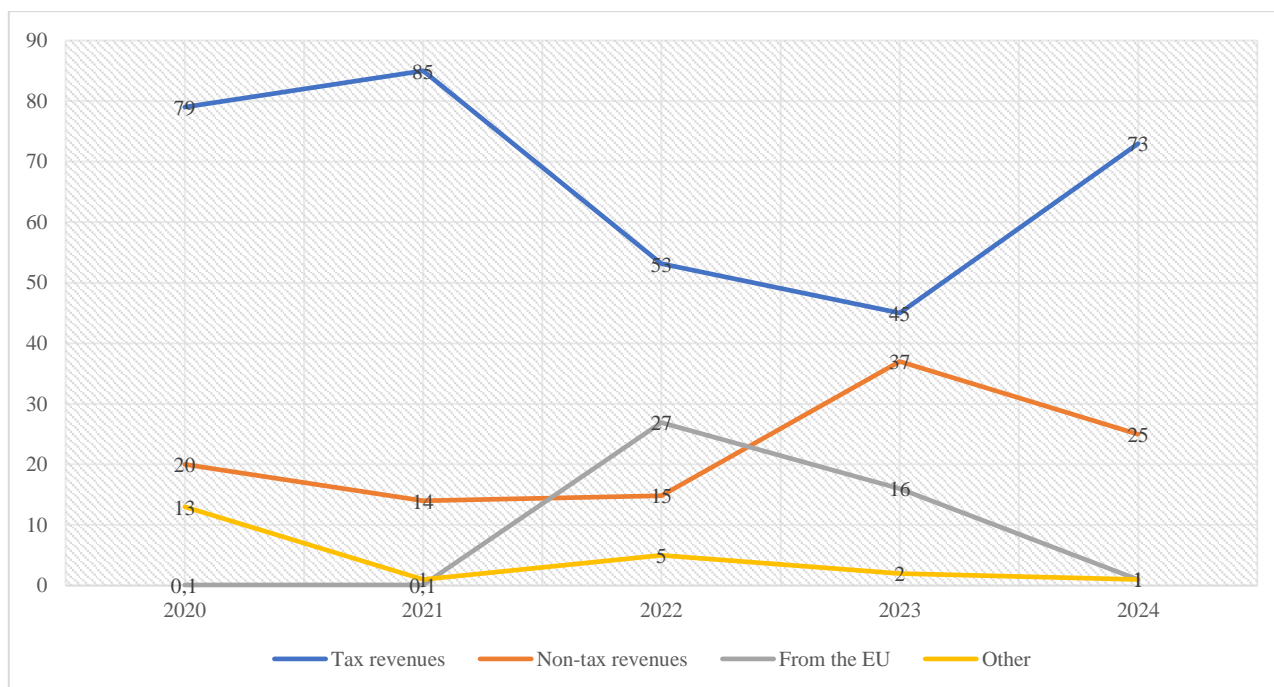
–Taking enforcement measures against taxpayers who fail to fulfill their obligations" [23, p.79].

At the same time, building public trust in tax administration and ensuring transparency in the processes are crucial. [18, p.120].

Researchers further state that «the modern system of tax administration is designed to prevent tax minimization through illegal actions by taxpayers and is gradually becoming a universal control tool for government authorities in relation to entrepreneurial activities» [12, p.78].

In general, tax regulation includes incentives such as debt restructuring, tax payment deferrals, and tax holidays; benefits like adjusting tax liabilities, regulating tax rates, and using simplified taxation systems; and forms of liability for tax payments, which can be tax-related, administrative, or criminal.

Thus, the main goal of tax administration is to ensure the completeness of tax collection and the replenishment of the State Budget. The state and structure of the State Budget revenues for 2020–2024 are shown in Figure 2.



Note: Data for 2024 are projected.

Fig. 2. The Structure of State Budget Revenues of Ukraine for 2020–2024, %

Source: Compiled by the author based on [25].

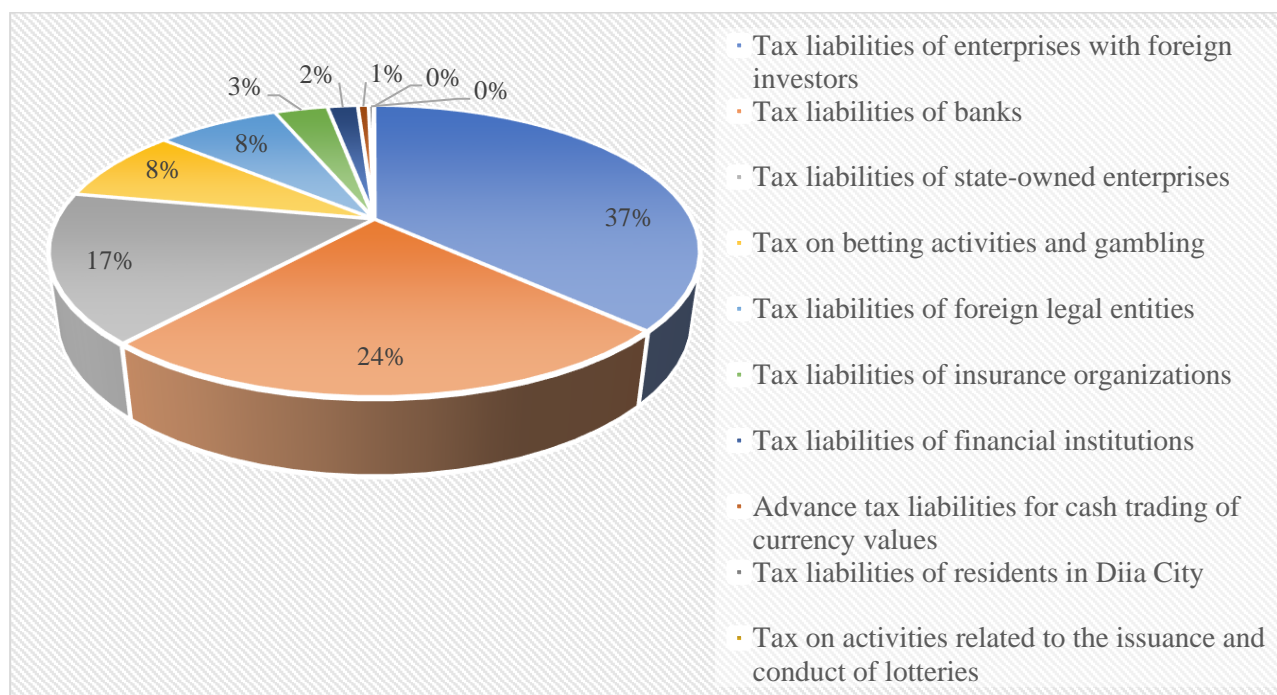
Despite the increase in tax revenues, the share of tax revenues in the budget structure changed significantly in 2023 compared to the

pre-war structure. For example, it dropped from 79% in 2020 to almost 45% in 2023. To maintain budget balance, substantial

international aid was involved, accounting for 16% of budget revenues.

A more detailed structure of State Budget

revenues for the category «Corporate Profit Tax» for 2023 is shown in Figure 3.



Corporate Profit Tax (CPT) – Profit Tax; PIT – Personal Income Tax

Fig. 3. Corporate Profit Tax in the Structure of Tax Revenues to the State Budget of Ukraine for 2023, %

Source: Compiled by the author based on [25].

In the structure of tax revenues under the corporate profit tax category, the largest contribution comes from income tax paid by other taxpayers (63%). This is followed by CPT from enterprises with foreign investors, banks, state-owned enterprises, gambling activities, foreign legal entities, insurance organizations, financial institutions, etc.

The overall state of tax administration during martial law reflects the state's ability to meet its defense needs. Researchers and analytical institutions [1; 19; 21; 22; 23] note that growing financial needs drive the search for additional fiscal reserves. Bills on amendments to the Tax Code of Ukraine have been approved, including changes to excise tax rates on tobacco products and the implementation of European Union directives on excise tax. Discussions are underway on increasing the value-added tax rate, military tax, extending the military tax to single-tax payers, raising levies on vehicle and property purchases, and gradually transforming the simplified taxation system.

Tax administration, like other areas of public finance management, is aligned with the Digital Development, Digital Transformation, and Digitalization Strategy for public financial management until 2025, in line with global and European trends [27]. The Organization for Economic Co-operation and Development (OECD) links tax administration with the development of digital services. As highlighted in the «Tax Administration 3.0» project document [5], digital tools, new communication channels, and the expansion of internal and external data sources improve services for taxpayers and make tax administration more resilient and flexible, enhancing the government's ability to unify administrative bodies.

Innovations in national tax administration include the introduction of modern tax administration technologies, simplifying taxpayer interactions with tax authorities, and increasing compliance with tax laws. A centralized taxpayer registry includes information on all business entities and



individuals making payments, which enhances tax administration transparency. According to [17, p.90], these measures increase transparency and simplify the tax system.

During the martial law period, as reported by the Accounting Chamber [1], the State Tax Service of Ukraine (STS) improved reporting and taxpayer accounting forms by creating corresponding software algorithms for electronic reporting. However, due to inadequate cooperation and information exchange between STS and other government agencies, the accuracy and completeness of taxpayer information in STS registers and databases have not been ensured. STS has approved a request to upgrade the ICS «Tax Block» software to improve functions related to changing the registration location of production-sharing agreements, joint activity contracts, property management agreements, and to introduce metrics for the completeness of tax object accounting according to activity type, among other improvements.

**Discussion.** The current study identifies the significant challenges and transformations within the national taxation system of Ukraine under the martial law conditions. These changes are shaped by the dual pressures of addressing national defense needs and maintaining economic stability. Key findings include the creation of a block diagram that illustrates the components of the tax administration process in Ukraine, aligning them with the provisions of the Tax Code of Ukraine (TCU). This diagram highlights the structural and functional dynamics of the tax administration system, emphasizing its critical role in shaping and protecting national economic interests.

The introduction of martial law brought profound challenges to the Ukrainian tax administration system. Key issues include disruptions in tax collection due to population displacement, economic contraction, and the destruction of infrastructure. Furthermore, the shift towards military-focused fiscal policies has necessitated amendments to the TCU, such as changes to excise taxes, the introduction of additional levies (e.g., military tax), and discussions around increasing the value-added tax rate. These measures aim to secure necessary fiscal resources but also place

additional burdens on taxpayers, which may affect compliance rates and economic recovery.

One of the most pressing challenges is the lack of integration and data exchange between the State Tax Service (STS) and other government agencies. This limitation hampers the accuracy of taxpayer information and complicates efforts to ensure comprehensive tax object accounting. Additionally, the reliance on international aid to stabilize the State Budget highlights the urgent need to enhance domestic tax revenue systems and reduce dependency on external support.

Despite these challenges, martial law has accelerated digital transformation within the tax administration system. The STS has introduced new electronic reporting systems and digital services, as well as upgraded its software platforms, such as the ICS «Tax Block». These advancements aim to simplify taxpayer interactions with tax authorities and enhance transparency in the taxation process. The integration of digital tools aligns with global trends, as outlined in the OECD's «Tax Administration 3.0» initiative, which emphasizes the use of advanced technologies to improve tax compliance and administrative efficiency.

The centralized taxpayer registry represents a significant innovation in Ukraine's tax administration, consolidating information on all business entities and individuals to provide a comprehensive overview of the tax base. However, its effectiveness depends on resolving issues related to data accuracy and interoperability with other governmental databases.

The tax administration system plays a pivotal role in safeguarding Ukraine's national economic interests by ensuring the collection of sufficient revenues to fund defense and reconstruction efforts. The analysis of macroeconomic indicators (e.g., GDP, tax revenues, and fiscal burden) reveals both progress and areas requiring improvement. For instance, while GDP and corporate profits have increased, the share of tax revenues in the State Budget has declined significantly, necessitating strategic reforms to restore balance.

Tax administration also serves as a tool for fostering economic recovery by creating favorable conditions for businesses. Measures



such as tax deferrals, debt restructuring, and simplified taxation systems aim to support entrepreneurs during crises. However, balancing these incentives with the need to maintain fiscal discipline remains a critical challenge.

The primary problems faced by the tax administration system include insufficient data accuracy, limited digital infrastructure, and a lack of public trust. Addressing these issues requires a multi-faceted approach, including:

1. Establishing seamless data exchange mechanisms between the STS and other government agencies will improve the accuracy of taxpayer information and streamline administrative processes.

2. Continued investment in digital tools, such as artificial intelligence and blockchain technologies, can enhance transparency, reduce corruption, and improve compliance rates.

3. Transparent and equitable enforcement of tax laws, coupled with clear communication from tax authorities, will foster greater trust among taxpayers.

Adopting international best practices, such as those recommended by the OECD, will enhance the efficiency and credibility of Ukraine's tax administration system.

**Conclusions.** Thus, tax administration serves as a tool of fiscal policy, responding to and adapting to changes in the economic environment. Its condition and effectiveness depend on the relationships that have developed between taxpayers, the government, and relevant tax control agencies. The tax administration system, according to the Tax Code of Ukraine, is structured into blocks, whose interconnections organically transform it into a cohesive system.

Despite the increase in tax revenues, the share of tax revenues in the budget structure significantly changed in 2023 compared to the pre-war structure. To maintain budget balance, substantial international aid was involved, accounting for 16% of budget revenues. In the structure of tax revenues under the corporate profit tax category, the largest contribution comes from corporate income tax paid by other taxpayers (63%), which should be the focus of heightened attention.

Future research should focus on systematizing strategic goals to transform

Ukraine into a state governed by the rule of law with a transparent and effective tax administration mechanism. Key priorities include identifying best practices from other countries, developing innovative taxation methodologies, and addressing structural issues that hinder efficiency. Such efforts will not only strengthen the fiscal foundation of Ukraine but also contribute to its integration into the global economic system.

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## ІННОВАЦІЙНІ ПІДХОДИ ДО ПОДАТКОВОГО АДМІНІСТРУВАННЯ ТА ЕКОНОМІЧНА БЕЗПЕКА В УКРАЇНІ

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**Методологія дослідження.** У дослідженні застосовано комплексний методологічний підхід, який поєднує теоретичні та емпіричні методи. Теоретичне узагальнення дозволило структурувати інституційні засади податкового адміністрування. Статистичний аналіз був використаний для оцінки динаміки ВВП, податкових надходжень і показників бюджету за 2010–2023 роки. Методи аналізу й синтезу дали змогу побудувати блок-схему процесів податкового адміністрування. Логічне узагальнення було використане для формулювання висновків і розробки пропозицій щодо вдосконалення системи податкового адміністрування.

**Результати.** У статті проаналізовано стан системи податкового адміністрування в Україні з акцентом на її роль в забезпеченні економічної безпеки. Розроблено блок-схему, яка структурує процес податкового адміністрування, охоплюючи ключові елементи: реєстрацію платників податків, цифровізацію, контроль за дотриманням законодавства та гармонізацію з міжнародними стандартами. Попри зростання ВВП і прибутків підприємств, частка податкових надходжень у державному бюджеті зменшилася, що свідчить про наявність системних неефективностей. Дослідження демонструє, що цифровізація, зокрема автоматизація, використання великих даних і технологій блокчейн, є критично важливою для підвищення прозорості й ефективності.

**Новизна.** У дослідженні представлено комплексну структурну модель податкового адміністрування в Україні, розроблену у вигляді блок-схеми. Ця модель включає п'ять взаємопов'язаних функціональних блоків, що відображають основні механізми адміністрування податків. У статті наголошено, що сучасні умови сприяли прискоренню цифрової трансформації податкової системи України, зокрема шляхом впровадження електронної звітності, централізованих реєстрів платників та оновленого програмного забезпечення. Новизна полягає в інтегрованому підході до податкового адміністрування як інструменту фінансової стійкості та національної безпеки в умовах кризових викликів.

**Практична значущість.** У роботі проаналізовано систему податкового адміністрування України. На основі цього аналізу сформульовано практичні рекомендації щодо зміцнення інституційної спроможності Державної податкової служби. Реалізація окреслених пріоритетів дозволить підвищити прозорість системи, сприяти зростанню добровільного виконання податкових зобов'язань і зменшити залежність від зовнішньої фінансової допомоги, що в свою чергу сприятиме зміцненню фінансової автономії та економічної безпеки держави.

**Ключові слова:** бюджет, податки, податкове адміністрування, податкова політика, механізм податкової політики, спрощена та загальна системи оподаткування, національні економічні інтереси, цифровізація, економічна безпека, інновації.

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