

CED-2024

***International scientific
conference on economic
development and Legacy
of Simon Kuznets***



***Stable and balanced tax legislation as an important
prerequisite for business development***

Yushko Serhii (Simon Kuznets HNUE)

The tax system of Ukraine

	31.12.2010	01.11.2011	01.11.2015	on the current date
National taxes and duties	25	18	9	8
Local taxes and duties	14	5	4	4

Complex payments

Rental payments	→	6 components
Unified (single) tax	→	4 groups of taxpayers
Property tax	→	3 taxes

Transformation of some tax payments into non-tax payments

state duty

fee for mandatory state
pension insurance for certain
types of operations

Some announced changes in tax legislation

	plan		fact
Corporate income tax	25 %	→ 16 %	18 %
Value added tax	20 %	→ 17 %	20 %
wealth tax	→		transport tax real estate tax

Tools for filling budgets with funds

Introduction of new taxes and duties

expansion of the list of tax objects and tax bases for some taxes and duties

refusal to use the company's profit as a source of payment of taxes and duties

periodic review of tax rates, conditions and rules of their application

Some problems faced by taxpayers

Corporate income tax



- object of taxation
- problem receivables

Value added tax



blocking of tax invoices

personal income tax



social tax benefit

CED-2024

***International scientific
conference on economic
development and Legacy
of Simon Kuznets***



Thank you for attention