

DOI <https://doi.org/10.51647/kelm.2022.2.23>**ZACHĘTY PODATKOWE W REGULACJI PRAWNEJ****Maryna Pravdiuk**

*kandydat nauk ekonomicznych,
docent Katedry Rachunkowości i Opodatkowania w Gałęziach Gospodarki
Winnickiego Narodowego Uniwersytetu Rolniczego (Winnica, Ukraina)
ORCID ID: 0000-0002-1420-8604
e-mail: a.pravd4449@gmail.com*

Adnotacja. W artykule podkreślono aktualne problemy prawa podatkowego w szczególnych okresach funkcjonowania państwa (stan wyjątkowy, stan wojenny) oraz rolę bodźców podatkowych we wspieraniu gospodarki i obywateli. Omówiono specyfikę regulacji prawnej stosunków podatkowych w okresie stanu wojennego. Określono specyficzne cechy i podano charakterystykę zachęt podatkowych. Zachęty podatkowe traktowane są jako środki prawne określone w przepisach podatkowych, za pomocą których dochodzi do stworzenia korzystnych warunków dla podatników, polegających na zmianie wysokości obowiązku podatkowego płatników podatków lub uproszczeniu procedury jego realizacji. Na podstawie porównania norm obowiązujących przepisów przedstawiono ogólną charakterystykę stanu racjonowania zachęt podatkowych. Przeprowadzono analizę zmian legislacyjnych dotyczących wprowadzenia zachęt podatkowych w sytuacji zagrożenia i stanu wojennego, a mianowicie ulg podatkowych i szczególnego systemu opodatkowania. Stwierdzono, że zachęty podatkowe w szczególnych warunkach funkcjonowania państwa (stan wyjątkowy, stan wojenny) są jednym z najważniejszych instrumentów prawnych dla utrzymania gospodarki kraju i jego obywateli.

Słowa kluczowe: Zachęta podatkowa, ulga podatkowa, szczególny tryb opodatkowania, podatek, stan wojenny.

TAX INCENTIVES IN LEGAL REGULATION**Maryna Pravdiuk**

*Candidate of Economic Sciences, Associate Professor,
Associate Professor at the Department of Accounting and Taxation in the Branches of the Economy
Vinnytsia National Agrarian University (Vinnytsia, Ukraine)
ORCID ID: 0000-0002-1420-8604
e-mail: a.pravd4449@gmail.com*

Abstract. The paper highlights current problems of tax legislation during special periods experienced by the state (emergency, martial law) and the role of tax incentives in supporting the economy and citizens. Peculiarities of legal regulation of tax relations during martial law are considered. Specific features and characteristics of tax incentives are identified. Tax incentives are considered as legal means established by the tax legislation, which are used to create favorable conditions for taxpayers, which are aimed to change the amount of tax liability of taxpayers or simplify the procedure for its implementation. Based on the comparison of norms of the current legislation, the general characteristic of the condition of tax incentive standardization is given. Analysis of legislative changes related to the introduction of tax incentives in case of emergencies and martial law, namely tax benefits and special tax treatment, is carried out. It is concluded that tax incentives in the special conditions experienced by the state (emergency, martial law) are one of the most important legal instruments for maintaining the economy of the state and its citizens.

Key words: tax incentive, tax benefit, special tax regime, tax, martial law.

ПОДАТКОВІ СТИМУЛИ У ПРАВОВОМУ РЕГУЛЮВАННІ**Марина Правдюк**

*кандидат економічних наук,
доцент кафедри обліку та оподаткування в галузях економіки
Вінницького національного аграрного університету (Вінниця, Україна)
ORCID ID: 0000-0002-1420-8604
e-mail: a.pravd4449@gmail.com*

Анотація. У статті висвітлено актуальні проблеми податкового законодавства в особливі періоди функціонування держави (надзвичайна ситуація, воєнний стан) та роль податкового стимулювання у підтримці економіки і громадян. Розглянуто особливості правового регулювання податкових відносин у період воєнного стану. Визначено специфічні особливості та надано характеристику податкових стимулів. Податкові стимули розглянуто як правові засоби, встановлені податковим законодавством, за допомогою яких відбувається створення сприятливих умов для платників податків, що полягають у зміні обсягів податкового обов'язку платників податків чи спрощення процедури його реалізації. На підставі порівняння норм чинного законодавства надана загальна характеристика стану унормування податкового стимулювання. Здійснено аналіз законодавчих змін, що стосуються

запровадження податкових стимулів в умовах надзвичайної ситуації та воєнного стану, а саме податкових пільг та особливого режиму оподаткування. Зроблено висновки про те, що податкові стимули в особливих умовах функціонування держави (надзвичайна ситуація, воєнний стан) є одним із найважливіших юридичних інструментів підтримання економіки держави та її громадян.

Ключові слова: податковий стимул, податкова пільга, особливий режим оподаткування, податок, воєнний стан.

Introduction. At the present stage, Ukraine is in a state of martial law, which requires rapid restructuring of the economy and appropriate public policy. In the state in martial law, an important role in the system of financial activities is given to the administration in the field of taxation, since taxes should remain a source of revenue. At the same time, the state faces the need to reduce the tax burden on individuals and legal entities. Finding and creating effective legal mechanisms to support production and entrepreneurship is the main task of the domestic legislator at this stage. These measures are aimed to support and stimulate taxpayers. Amendments to the current legislation on the introduction of tax incentives are one of the most important steps to support the economy and citizens during this difficult period.

Due to the public and social importance of taxation, scientific, legislative and practical approaches to the application of tax incentives need special attention and consideration. Currently, the problem of tax incentives requires further scientific analysis and development of proposals for operational improvement of the regulatory framework in the context of tax incentives, as tax legislation depends on the quality and effectiveness of tax relations during martial law.

The necessity to develop a modern approach to the regulation of tax incentives and its further implementation within effective tax policy have determined the choice of the research issue, its relevance in theoretical and applied aspects.

Urgent problems of tax incentives have been studied by O. Bila, T. Bilous, V. Vasylychenko, O. Hetmantsev, N. Zaiats, P. Kucheriavenko O. Kushnir, V. Onishchuk, A. Paryhina, O. Pasichna M. Reva, N. Khodko, L. Chornii, E. Shaptala and others. However, the need to develop a modern approach to the regulation of tax incentives and its further implementation in special conditions of the economy, such as martial law or quarantine, in order to form an effective tax policy causes the need for further research.

Research materials. The science of financial and tax law studies tax incentives as legal means – legal instruments for achieving regulation of relevant legal relations.

According to N. Zaiats, legal means are a multifaceted theoretical and legal phenomenon. They have different functional orientations and constitute a certain system. At the same time, legal means are not tied to one area of public relations; intended to ensure social freedom and activity of the subjects or, vice versa, to impose a passive obligation on individuals to refrain from committing those acts that interfere with the interests of the individual, to predict certain behaviors, to guarantee the use of subjective rights by other subjects. They should contain positive incentives for the subjects to exercise their subjective rights and fulfill their responsibilities and be aimed at achieving a certain result, in particular to ensure effectiveness of legal regulation, have some connection with subjective rights (obligations, prohibitions) (Заяць, 2017: 205). The researcher argues that legal means should have incentives that would encourage the observance of rights and responsibilities of the subjects of legal relations.

Considering tax and legal incentives in tax relations, E. Shaptala notes that the interests of the state (public interests) are usually predominant in tax relations and their dominance determines their further development. In particular, it refers to the establishment of the legal status of subjects of tax relations and predominance of responsibilities of obligated participants, and rights of controlling subjects (government), as well as the method of legal regulation of tax relations, conflict of the latter and other factors. This situation is quite natural and predictable, because in this case the main and primary task of the state as the owner of public funds is to ensure the maximum possible filling of budgets at various levels. Funds from taxes and fees are the main source of budget revenues, and they are used to finance expenditures recognized as “priority” ones for the relevant budget period, covering the social sphere, education, science, etc. A different approach is used in relation to tax incentives. Public interests still remain paramount, but the state seeks to mitigate conflicts in tax relations through various tax and legal incentives and ensure a balance of public and private interests in tax regulation. The desire of the state (represented by authorized entities) to ensure full and timely receipt of funds in the budget remains unchanged, while the payer seeks to minimize the amount of contributions to the budget in the form of taxes and fees (Шаптала, 2019: 13, 14).

However, it is the tax incentives that are the means that make it possible to turn the opposite parties of tax relations (obligated and authorized entities) into partners. Thus, when creating favourable conditions for taxpayers to fulfil their tax obligations, the state establishes certain guarantees for filling the revenue parts of budgets. For the taxpayer, the availability of tax incentives is a positive factor that creates appropriate benefits for a particular taxpayer as well as supports the intention to fully, timely and openly implement their tax obligations. It is such incentives that build trust in the relevant authorities. It is considered that under such approach tax relations as the scope of tax incentives are socially oriented.

As it has been mentioned, tax incentives are considered in the science of financial and tax law as legal means. As for the definition of the concept of tax incentive, in our opinion, the definition of tax incentive proposed by D. Reva is quite accurate. He argues that tax incentive is the exemption of the obligated entity from tax obligations, which is regulated by the rules of tax law, reduction of their volume, as well as expansion of the capacity to exercise tax rights granted in the event of actions in which the state is interested (Рева, 2015: 75,76).

According to O. Kurakin, legal means are the norms of law, “by means of which the normative base of the respective relations is created. In this case, the criterion for classification is their industry affiliation, functional role and subjects whose interests are preferred. According to such features, legal means, respectively, are divided into constitutional, civil, administrative, etc.; regulatory and protective; stimulating and restrictive” (Куракін, 2015: 25).

In her turn, E. Shaptala claims that tax incentives are legal means established by tax legislation and creating favourable conditions for taxpayers that are intended to change the amount of tax liability of taxpayers or simplify the procedure for its implementation. The features of tax and legal incentives are as follows: 1) they are used in tax relations; 2) they have a normative enshrinement in tax legislation; 3) they are aimed at intensifying the lawful conduct of taxpayers, which involves conscientious and voluntary performance of tax obligations in the broadest sense; 4) they create favourable conditions for taxpayers; 5) the purpose of their application involves saturation of revenue parts of budgets; development of priority sectors of the economy; ensuring the balance of private and public interests in tax relations (Шаптала, 2019: 78).

Tax incentives are provided in the form of tax relations. The features of the latter are manifested in the following facts: 1) they arise and develop in such a significant field of the state’s activity as taxation, and during this process the public funds are formed in the form of tax payments; 2) they have a monetary nature, because the taxpayer transfers to the state a certain part of his property in cash when fulfilling the tax obligation; 3) they are characterized by legal inequality of the parties, one of which is the state or its authorized body endowed with power; 4) the grounds for their occurrence, changes and termination are determined exclusively imperatively; 5) they exist only in the legal form.

The object of tax incentives is the relations that are recognized by the state as important for socio-economic development, and therefore they require intensification of the taxpayer’s behaviour who at the same time is a participant of such relations. According to their functional purpose, tax relations intended to provide incentives should promote intensification, which would be positive for the state, in terms of actions of taxpayers as participants of certain economic relations, ensure their stability, sustainability, and guaranteed development.

Tax incentives are indirect. According to scientific literature, the state can use both direct (budget financing) and indirect (taxation) instruments of the state regulation of economic development. In taxation, the obligated party does not receive any financial resources available to the state. The latter creates favorable conditions for the subject burdened with tax liability or exempts from the latter. It should be noted that scientists almost unanimously give priority to tax measures that have a wider scope and better comply with market rule, though they do not exclude their direct regulation.

Tax incentives may be both property and non-property by their nature. The property nature of tax incentives is caused by the fact that traditionally tax relations, within which which are law-based alienation of a certain share of property in cash by private entity in favour of the formation of state property, were considered as property ones. When implementing taxpayers’ responsibilities on the tax calculation, tax reporting, creating appropriate conditions for tax control and others that do not directly regulate the receipt of funds “from taxpayers to the relevant centralized funds in the form of tax payments”, but ensure proper implementation of tax liabilities, a property element is actually replaced by a non-property one. At the same time, in tax incentives, the intangible component that has a subordinate value is inseparable from the property one. This circumstance is explained by the ultimate property goal of this phenomenon, namely, to ensure the formation of budgets at various levels with funds in the form of tax payments (Рева, 2015: 74, 75).

In addition, tax incentives have the ability to ensure the desired result in both long-term and short-term prospects. The purpose of tax incentives may include both implementation of ordinary (labour employment) and increased lawful activities of the payer (investment activities). Stimulation of payers’ interests is carried out by certain legal means.

The science of tax law specifies the following functions of tax-legal incentives: motivational – encouragement of entities to voluntarily and conscientiously fulfil the tax obligation; supporting – reduction of the tax burden on taxpayers; information – acquaintance of subjects of the tax law concerning the activity which is encouraged by the state through tax incentives; defining what incentives are provided by the state to the relevant business entities; positive consequences of the application of tax incentives for the payer (Шаптала, 2019: 88).

It should be noted that taxpayers are the subjects whom such incentives are applied to. According to the Tax Code of Ukraine, taxpayers are individuals (residents and non-residents of Ukraine), legal entities (residents and non-residents of Ukraine), their separate divisions that have (receive, transfer) taxable items or conduct activities (operations) that are object of taxation in accordance with the tax legislation, which is obliged to pay taxes and fees (Податковий кодекс, 2010).

Incentives in tax regulation can be both individual and collective, since taxpayers can be individual and collegial.

Each field of legal regulation uses different means of incentives, which differ in nature and specific diversity. At the same time, these incentives are mostly of an exceptional nature, i.e. they can be implemented only in a certain field and cannot be transformed into others. Depending on the subject, tax incentives are divided into national and local, which is directly related to the subject of provision, as well as the level of their establishment. At the same time, all taxes and fees in Ukraine being divided into national and local are set by public authorities and local governments.

According to the peculiarities of implementation, incentives in tax regulation can be divided into direct and indirect ones. The first type includes incentives that taxpayers are able to choose and apply directly (tax benefits, special

tax regime). The second type covers incentives that can be applied under certain conditions and contains more complex incentives for taxpayers. These incentives are also characterized by the presence of relevant additional obligations (tax credit and budget reimbursement). Tax incentives are legal means that enable to make the opposite sides of the tax relationship (obligated and authorized entities) a kind of partners (Податковий кодекс, 2010).

When creating appropriate favourable conditions for taxpayers to fulfil their tax obligations, the state establishes certain guarantees for itself to fill the revenue parts of budgets. For the taxpayer, the presence of tax incentives is a positive factor that creates benefits for a particular taxpayer, and supports his intentions for full, timely and open implementation of tax obligations, and forms trust in the relevant authorities.

Analysis of provisions of the Tax Code of Ukraine enables to identify the categories that are endowed with the traits of tax incentives. They are as follows: special tax regime (Article 11), elimination of double taxation (Article 13), tax relief (Article 30), postponement of the deadline established by tax legislation for payment of tax and fee or part thereof to a later date (Article 32). Thus, the most common incentives enshrined in the Tax Code of Ukraine are tax benefits and special tax regimes. Legislation governing other legal relations (non-tax ones) defines such tax and legal incentives as “tax benefit”, “exemption from taxation of income”, “tax exemption”, “differentiation of tax rates”, “preferential taxation”, “tax preference”, “preferential tax condition”, “accelerated depreciation of fixed assets”, “investment and innovation tax credit”, “increase in the tax bill payment period”, etc. (Податковий кодекс, 2010).

It should be noted that during the quarantine period in order to prevent the spread of acute respiratory disease COVID-19 caused by the coronavirus SARS – COV-2, a number of tax incentives were introduced to support individuals and small businesses.

The Law of Ukraine of December 4, 2020 No1072-IX “On Amendments to the Tax Code of Ukraine and other laws of Ukraine on social support of taxpayers for the period of restrictive anti-epidemic measures introduced to prevent the spread of acute respiratory disease COVID- 19 caused by coronavirus SARS-COV-2” was approved. The provisions of this law are aimed to support taxpayers during the quarantine period, in particular through statutory tax incentives for voluntary payment of tax liabilities and prevention of tax debt. The tax incentive in this case is the rule of law that allows deferral of repayment of tax debt of taxpayers – individuals, including self-employed persons; write-off of fines and penalties in case of self-payment of the tax debt by taxpayers on the principal payment within a certain period (Про внесення змін до Податкового кодексу, 2020).

Introduction of tax incentives during martial law becomes especially important. Thus, in order to amend the current tax system to support taxpayers and businesses and preserve the functioning of the state economy, a number of important amendments to the Tax Code have been adopted and tax incentives have been introduced.

In particular, the Law of Ukraine of March 3, 2022 No 2118-IX “On Amendments to the Tax Code of Ukraine and other legislative acts of Ukraine on the peculiarities of taxation and reporting during martial law” specifies the payment of taxes and fees during martial law, and namely the exemption from liability provided by the Tax Code of Ukraine for certain periods after the abolition of martial law of taxpayers unable to timely fulfil their tax duty (compliance with deadlines for payment of taxes and fees, reporting) or participated in hostilities. In addition, there have been approved regulations that suspend any tax audits. Tax audits do not start, and ongoing audits are stopped.

Taxpayers, who due to the consequences of their direct participation in hostilities have not complied with the deadlines set by this paragraph for the performance of tax duties, are released from liability for non-performance of tax obligations, provided they perform such duties within one month from the date of expiration of the consequences that made it impossible to perform such duties.

In addition, all “transactions of voluntary transfer or alienation of funds, goods, including excisable goods, services for the benefit of the Armed Forces of Ukraine and territorial defense units without prior or subsequent reimbursement of their value are not considered as sales transactions for tax purposes”.

In addition, tax incentives can involve the exclusion from the taxable income of the amount of reimbursement of the cost of fuel for individuals who provide transportation services to meet the needs of the Armed Forces of Ukraine and territorial defense units.

The law also introduced a reduction in excise taxes on certain products, extended the license, e.g. for the production of alcohol, tobacco products, production and trade of fuels, etc.

An important tax incentive is the exemption from import duties of socially significant food, medicines and medical devices (Про внесення змін до Податкового кодексу України та інших законодавчих актів України щодо особливостей оподаткування та подання звітності у період дії воєнного стану, 2022).

In addition, there have been made amendments to the Tax Code, according to which until the termination or abolition of martial law, state of emergency in Ukraine, individual entrepreneurs-single tax payer of the first and second groups have the right not to pay a single tax. In this case, these persons do not fill in the declaration of the single tax payer–individual entrepreneur for the period within which the single tax was not paid.

A single tax for taxpayers of the third group of 2% of income has also been introduced in Ukraine for the period of martial law. Payers of such a single tax “are exempt from the obligation to accrue, pay and submit value added tax returns on transactions regarding the supply of goods, works and services, the place of supply of which is located in the customs territory of Ukraine”. The Tax Code of Ukraine has been amended to cover the tax (reporting) period for single taxpayers of the third group, set deadlines for submitting a taxpayer’s tax return to the supervisory authority, and other conditions for collecting the single tax.

To choose or switch to a simplified system, the taxpayer must submit an application to the supervisory authority at the place of tax address. The possibility to use such a tax system is limited from the first day of the month following the month of the abolition of martial law in Ukraine (Про внесення змін до Податкового кодексу України та інших законодавчих актів України щодо особливостей оподаткування та подання звітності у період дії воєнного стану, 2022)

Tax incentives are also used to promote the formation of local budgets in accordance with the martial law and maximum assistance to farm operation. Thus, during martial law united territorial communities have the right to decide on the establishment of local taxes and/or fees and tax benefits for the payment of local taxes and/or fees without applying the procedures provided by the Law of Ukraine “On Principles of the State Regulatory Policy in Economic Activities”.

Single tax payers are exempt from the obligation to charge and pay value added tax on transactions for the supply of goods, works and services, which are supplied from the customs territory of Ukraine, and when importing goods into the customs territory of Ukraine, as well as since tax reporting the value added tax, and their registration as a value added taxpayer is suspended.

An important tax incentive is the temporary exemption from environmental tax, real estate tax, other than land tax, for residential real estate, including their shares owned by individuals and legal entities located in the temporarily occupied territories and territories, where hostilities are taking place.

In addition, during the period of martial law on the territory of Ukraine value added tax is not levied on the transactions on import of goods into the customs territory of Ukraine under the customs regime of import by business entities registered as single tax payers of the first, second and third groups. Temporary exemption from payment of value added tax, excise duty and import duty on the import of vehicles by citizens, including “cars, their bodies, trailers and semi-trailers, motorcycles, vehicles designed to carry 10 people or more, vehicles for the transportation of goods”. Certain restrictions have also been introduced on the import duty (Про внесення змін до Податкового кодексу України та інших законодавчих актів України щодо особливостей оподаткування та подання звітності у період дії воєнного стану, 2022).

Having analyzed the changes in tax legislation during martial law, it should be noted that the legislator focused on tax incentives, which consists of:

- exemption from liability for non-compliance with the deadlines for payment of taxes, submission of reports, registration of tax invoices;
- restrictions on the imposition of fines and penalties;
- suspension and absence of tax audits;
- introduction of a simplified taxation system (introduction of a single tax of the third group in the amount of 2% of income);
- weakening of value added tax (some activities are not taxed, termination of registration by the value added taxpayer, reporting is not submitted, etc.), lack of taxation of goods / services that are humanitarian aid;
- exemption from value added tax on imports of certain types of goods;
- abolition of excise duty on fuel, extension of licenses for fuel production, electricity suppliers;
- exemption from customs duties on imports of defense goods, goods for free circulation; reduction of taxation of individuals (personal income tax and military tax on charitable assistance in favour of victims of armed aggression are not withheld, single tax payers of the 2nd and 3rd groups may not decide to pay the single social contribution for mobilized workers);
- exemption from accrual and payment (for the territory of hostilities, temporarily occupied territories), payment for land, environmental tax, deferral of payment of tax on residential and non-residential real estate for the period of martial law and for one year after its termination.

As it has been mentioned, the most common tax incentives are tax benefits and special tax regimes.

According to Article 30 of the Tax Code of Ukraine, tax benefit is defined as exemption, which is provided by the tax and customs legislation, of taxpayers from the obligation to accrue and pay taxes and fees, pay taxes and fees in a smaller amount if there are grounds established by law. The legislator also establishes a full list of grounds for providing tax benefits. In particular, such grounds are as follows: 1) features that characterize a certain group of taxpayers; 2) the type of activity of taxpayers; 3) the object of taxation; 4) the nature and social significance of their costs. In view of this, it can be stated that the provision of tax benefits is associated with certain homogeneity when the preferential tax regime provides for a homogeneous range of taxpayers or other above-mentioned grounds.

Ye. Masiuchenko identifies characteristic features of tax benefits. They are as follows:

- 1) limited scope – each tax benefit is tied to the relevant tax, and its field of application is limited to the tax in the mechanism of which it is built;
- 2) incentive orientation – according to the criterion of assignment, all tax benefits are motivating (encouragement of taxpayers’ actions aimed at solving national problems) and supportive, i.e. aimed at easing the tax burden for certain groups of taxpayers, which should provide more favorable tax conditions;
- 3) regulatory orientation – tax benefits are aimed at redistributing financial resources in order to regulate the processes and proportions of economic reproduction;
- 4) neutrality – the establishment of tax benefits does not affect the increase or decrease in the competitiveness of the taxpayer, as the procedure and grounds for their provision are established taking into account the requirements of Ukraine’s legislation on the protection of economic competition;

5) extraterritoriality – application of benefits has no special restrictions on territorial grounds, they are applied in the territory where the tax is levied;

6) mobility – tax benefits enable to adjust tax conditions quickly to ensure effective implementation of the regulatory function of taxes, i.e. they can be considered as a regulatory tax mechanism of a tactical nature. These characteristics generally reflect the essence of tax benefits. At the same time, we consider it more logical to talk about the unity of stimulating and supporting focus of tax benefits (Масюченко, 2018: 11).

When providing tax benefits to the relevant categories of taxpayers, the state encourages business entities to voluntarily fulfil the tax obligation, which supports taxpayers (through incentives) due to the tax burden reduction.

Having analyzed tax legislation during martial law, it has been concluded that the main form of tax incentives are tax benefits, such as exemption from accrual and payment in the territory of hostilities and temporarily occupied territories, land fees, environmental tax, abolition of excise duty on fuel, extension of licenses for fuel production, electricity suppliers, exemption from import duties, etc.).

As for the tax regime, the Tax Code of Ukraine contains a section “Special tax regimes”. In accordance with Article 11, a special tax regime defines a system of measures that determine a special procedure for taxation of certain categories of business entities. This regime may provide a special procedure for determining the elements of the tax and fee, exemption from certain taxes and fees (*Податковий кодекс, 2010*).

The tax and legal regime is a procedure for regulating public relations that are the subject of tax law, and provides for the establishment of rights and obligations of the participants of tax relations, the procedure and terms of their implementation, appropriate legal incentives, and measures of liability for non-compliance (or improper performance) of these rights and obligations under tax law.

In Ukraine, special tax regimes include a simplified system of taxation, accounting and reporting.

A simplified system of taxation, accounting and reporting is a special mechanism for collecting taxes and fees, which replaces the payment of certain taxes and fees established by the Tax Code for the payment of a single tax in the manner and under the conditions prescribed by law with simultaneous simplified accounting and reporting. A legal entity or an individual entrepreneur can independently choose a simplified taxation system. Business entities that apply a simplified system of taxation, accounting and reporting are divided into three groups of single tax payers (*Податковий кодекс, 2010*).

A special tax regime established by the Tax Code of Ukraine provides for a three-component structure: payment of one tax instead of several taxes – a single one, simplified tax accounting and simplified submission of tax reports. At the same time, both a legal entity and an individual entrepreneur can choose a simplified taxation system if it meets the established requirements and is registered as a single tax payer.

Conclusions. Legislative consolidation of tax incentives in special periods of the state’s functioning is a necessary and important step aimed to support the economy and citizens. Tax incentives are legal means established by the tax legislation, which are used to create favourable conditions for taxpayers, which are intended to change the amount of tax liability of taxpayers or simplify the procedure for its implementation. Having analyzed tax legislation during the state of emergency, it has been concluded that the main form of tax incentives are tax benefits (exemption from accrual and payment in the territory of hostilities and temporarily occupied territories, land fees, environmental tax, abolition of excise duty on fuel, extension of licenses for fuel production, electricity suppliers, exemption from import duties on goods, etc.) and a special tax regime.

Bibliography:

1. Заяць Н. Сутнісна характеристика правових засобів у механізмі правового регулювання. Підприємництво, господарство і право. 12. 2017. С. 202–205. URL: http://nbuv.gov.ua/UJRN/Pgip_2016_12_38 (дата звернення: 15.05.2022).
2. Куракін О.М. Теоретико-правові аспекти дефініції правових засобів забезпечення законності в правовому регулюванні. *Актуальні проблеми вітчизняної юриспруденції*. № 5. 2015. С. 21–26. URL: http://nbuv.gov.ua/UJRN/arvu_2015_5_5 (дата звернення: 10.05.2022).
3. Масюченко Є.А. Податкові пільги як інструмент податкового регулювання. *Проблеми матеріальної культури. Економічні науки*. 2012. URL: <http://dspace.nbuv.gov.ua/bitstream/handle/123456789/92705/02-Masiuchenko.pdf?sequence=1> (дата звернення: 25.05.2022).
4. Податковий кодекс України. 2 грудня 2010 року № 2755-VI. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> (дата звернення: 15.04.2022).
5. Про внесення змін до Податкового кодексу України та інших законодавчих актів України щодо дії норм на період дії воєнного стану. Закон України / Верховна Рада України. 15 березня 2022 року № 2120-IX URL: <https://zakon.rada.gov.ua/laws/show/2120-20#Text> (дата звернення: 10.05.2022).
6. Про внесення змін до Податкового кодексу України та інших законодавчих актів України щодо вдосконалення законодавства на період дії воєнного стану : Закон України / Верховна Рада України. 01 квітня 2022 року № 2173-IX. URL: <https://zakon.rada.gov.ua/laws/show/2173-20#Text> (дата звернення: 15.05.2022).
7. Про внесення змін до Податкового кодексу України та інших законів України щодо соціальної підтримки платників податків на період здійснення обмежувальних протиепідемічних заходів, запроваджених з метою запобігання поширенню на території України гострої респіраторної хвороби COVID-19, спричиненої коронавірусом SARS-CoV-2 : Закон України / Верховна Рада України. 04 грудня 2020 року № 1072-IX. URL: <https://zakon.rada.gov.ua/laws/show/1072-20#Text> (дата звернення: 25.05.2022).
8. Про внесення змін до Податкового кодексу України та інших законодавчих актів України щодо особливостей оподаткування та подання звітності у період дії воєнного стану : Закон України / Верховна Рада України. 03 березня 2022 року № 2118-IX URL: <https://zakon.rada.gov.ua/laws/show/2118-20#Text> (дата звернення: 25.04.2022).

9. Рева Д.М. Актуальні питання податкового стимулювання. Право та інновації. № 3(11). 2015. С. 72–77. URL: http://nbuv.gov.ua/UJRN/apvu_2015_5_5 (дата звернення: 25.05.2022).
10. Шаптала Є.Ю. Стимули у податково-правовому регулюванні : дис. канд. юр. н. за спеціальністю 12.00.07 ; Університет державної фіскальної служби України. Ірпінь, 2019. 232 с.

References:

1. Zaiats, N.(2017) Sutnisna kharakterystyka pravovykh zasobiv u mekhanizmi pravovoho rehuliuвання. The essential characteristics of legal remedies in the mechanism of legal regulation[The essential characteristics of legal remedies in the mechanism of legal regulation]. Pidpriemnytstvo, gospodarstvo i pravo. 12. 2017, 202-205. URL: http://nbuv.gov.ua/UJRN/Pgip_2016_12_38 [in Ukrainian].
2. Kurakin, O. (2015) Teoretyko-pravovi aspekty defynitsii pravovykh zasobiv zabezpechennia zakonnosti v pravovomu rehuliuванні [Theoretical and legal aspects of the definition of legal means of ensuring legality in legal regulation]Aktualni problemy vitchyznianoї yurysprudentsii.. 5.2015, 21-26 URL: http://nbuv.gov.ua/UJRN/apvu_2015_5_5 [in Ukrainian].
3. Masiuchenko, Ye. (2018) Podatkovi pilhy yak instrument podatkovoho rehuliuвання [Tax benefits as a tool of tax regulation].Problemy materialnoi kultury. Ekonomichni nauky. URL: <http://dspace.nbuv.gov.ua/bitstream/handle/123456789/92705/02-Masiuchenko.pdf?sequence=1> [in Ukrainian].
4. Podatkovyi kodeks Ukrainy(2010) [Tax Code of Ukraine]. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text> [in Ukrainian].
5. Pro vnesennia zmin do Podatkovoho kodeksu Ukrainy ta inshykh zakonodavchykh aktiv Ukrainy shchodo dii norm na period dii voiennoho stanu. Zakon Ukrainy. Verkhovna Rada Ukrainy. 15 bereznia 2022 roku № 2120-IX [On Amendments to the TCU and Other Legislative Acts of Ukraine Concerning the Effects of Norms for the Period of Martial Law. Law of Ukraine. Verkhovna Rada of Ukraine. March 15, 2022 № 2120-IX] URL: <https://zakon.rada.gov.ua/laws/show/2120-20#Text> [in Ukrainian].
6. Pro vnesennia zmin do Podatkovoho kodeksu Ukrainy ta inshykh zakonodavchykh aktiv Ukrainy shchodo vdoskonalennia zakonodavstva na period dii voiennoho stanu. Zakon Ukrainy. Verkhovna Rada Ukrainy. 01 kvitnia 2022 roku № 2173-IX. [On Amendments to the TCU and Other Legislative Acts of Ukraine to Improve Legislation for the Period of Martial Law. Law of Ukraine. Verkhovna Rada of Ukraine. April 1, 2022 № 2173-IX] URL: <https://zakon.rada.gov.ua/laws/show/2173-20#Text> [in Ukrainian].
7. Pro vnesennia zmin do Podatkovoho kodeksu Ukrainy ta inshykh zakoniv Ukrainy shchodo sotsialnoi pidtrymky platnykiv podatkov na period zdiisnennia obmezhuvalnykh protyepidemichnykh zakhodiv, zaprovadzhenykh z metoiu zapobihannia poshyrenniu na terytorii Ukrainy hostroi respiratornoi khvoroby COVID-19, sprychynenoї koronavirusom SARS-CoV-2. Zakon Ukrainy. Verkhovna Rada Ukrainy. 04 hrudnia 2020 roku № 1072-IX [On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine on Social Support of Taxpayers for the Period of Restrictive Anti-Epidemic Measures Introduced to Prevent the Spread of Acute Respiratory Disease COVID-19 Caused by SARS-CoV-2 Coronavirus in Ukraine. Law of Ukraine. Verkhovna Rada of Ukraine. December 4, 2020 № 1072-IX] URL:<https://zakon.rada.gov.ua/laws/show/1072-20#Text> [in Ukrainian].
8. Pro vnesennia zmin do Podatkovoho kodeksu Ukrainy ta inshykh zakonodavchykh aktiv Ukrainy shchodo osoblyvostei opodatkovannia ta podannia zvitnosti u period dii voiennoho stanu. Zakon Ukrainy. Verkhovna Rada Ukrainy. 03 bereznia 2022 roku № 2118-IX [On amendments to the Tax Code of Ukraine and other legislative acts of Ukraine on the peculiarities of taxation and reporting during martial law. Law of Ukraine. Verkhovna Rada of Ukraine. March 3, 2022 № 2118-IX] URL: <https://zakon.rada.gov.ua/laws/show/2118-20#Text>
9. Reva, D.(2015) Aktualni pytannia podatkovoho stymuliuвання [Current issues of tax incentives] Pravo ta innovatsii. 3 (11). 2015.72-77 URL: http://nbuv.gov.ua/UJRN/apvu_2015_5_5 [in Ukrainian].
10. Shaptala Ye. (2019) Stymuly u podatkovopravovomu rehuliuванні [Incentives in tax and legal regulation] Universytet derzhavnoi fiskalnoi sluzhby Ukrainy, Irpin [in Ukrainian].