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DIGITALIZATION OF THE TAX ADMINISTRATION SYSTEM IN UKRAINE: FEATURES, PROBLEMS AND PROSPECTS

Summary

The article highlights the factors and prerequisites of the development of the fintech system in tax administration in Ukraine. The main directions of digitalization of the tax administration system in Ukraine are described. The peculiarities of the functioning of the taxpayer's electronic office, the online service "Pulse", the chat-bot "Infotax", the E-excise system are characterized in the article. The advantages and disadvantages of the functioning of the electronic VAT administration system are determined. Perspective directions of digitalization in the field of taxation in Ukraine are defined. A SWOT-analysis of digitization processes in tax administration is carried out. Strengths and weaknesses, opportunities and threats of digitization processes in tax administration system of Ukraine were determined. The reduction of costs for the administration of tax payments and the improvement of the efficiency of the work of tax authorities are the main advantages of the digitalization of tax administration. Significant budget expenditures for the modernization and implementation of projects of the digitization of the tax administration system are the main disadvantages. The possibilities of digitization of the tax administration system consist in the analysis of a large amount of data and convenient remote access that allows to exchange data and information online around the clock. The main threat is related to the risk of cyber-attacks on electronic databases and information systems, which can lead to the unauthorized leakage of confidential information about taxpayers and the peculiarities of their economic activities.

Introduction

The integration of the financial and technological sectors of the economy became the basis for the emergence and development of fintech which, in turn, led to a powerful modernization of the payment, banking, insurance and

investment services markets. The fintech system is an interconnected set of technologies and innovative products that are applied in the financial sector or used to help economic entities manage the financial aspects of their business, including new programs and applications, processes, business models, etc.

The development of the fintech system in the field of taxation is particularly relevant, since this area is one of the most important for any state in ensuring economic development and stability. Digital technologies in tax administration contribute to a more comfortable and convenient interaction of taxpayers with tax authorities, reducing administrative costs and increasing the efficiency of tax administration. Various means of digitization, such as electronic tax declarations, online payments, electronic receipts and others, make the process of tax administration more transparent and efficient.

However, along with new opportunities resulting from the application of fintech advances in the process of tax administration, new challenges are created for both tax authorities and taxpayers.

The development of the fintech system, digitalization processes in tax administration are the subject of active discussion among scientists, economists, representatives of business communities at scientific and practical conferences, in the mass media, etc. The use of fintech tools in the field of taxation was investigated in scientific works of such ukrainian authors as S. Volosovych [1], A. Vasylenko [1], A. Krysovaty [2], N. Kryhivska [3], A. Lutsyk [4], N. Sinyutka [5] and others.

Despite the fact that the development and popularization of financial technologies in the field of taxation is not a new trend, this issue is still particularly relevant and requires research.

The purpose of the research paper is to investigate the trends of digitalization in tax administration in order to identify the advantages, disadvantages and problems of this process.

Chapter 1. Factors and prerequisites for the development of the fintech system in tax administration in Ukraine

For nowadays fintech is the basis for all online transactions – money transfers, payment of tax payments, fines, loans, utility bills, etc. The active development of fintech in the world took place after the global financial and economic crisis of 2008, because new problems appeared in the economy during the crisis period, which are an ideal environment for startups.

The main factors of fintech development are:

- presence and availability of smartphones, mobile applications for them, mobile Internet;
- development and distribution of social networks;

- growth of labor migration and, as a result, increase in the volume of remittances;
- dissatisfaction with financial services and a decrease in the level of public trust in financial and credit institutions;
- development of alternative types of payments (through payment terminals, digital and electronic wallets, QR-payments, mobile and contactless payments, cryptocurrencies, etc.);
- new business models;
- development of artificial intelligence, etc.

In modern realities of present time a smartphone has become an indispensable attribute of many people's lives. Thanks to smartphones, the availability of fast and high-quality Internet, the presence of various mobile applications, the development of the social network has significantly increased the amount of data that people exchange every minute of time. It can be said that the phone is an access to global financial services, because with its help it is very easy to provide the possibility of payments and transfers, to receive financial information and, in general, to use a whole range of mobile financial services.

In social networks, users often share information about themselves, their preferences, hobbies, education, employment, leisure, etc. Often fintech companies collect and analyze this very information, as it is much more than any other official database can offer. After analyzing the data, the company performs scoring and can offer personalized services or products to its potential customers. In addition, fintech companies are using chatbot technology in mobile applications as a standard for customer service. These platforms help educate and inform consumers.

The use of artificial intelligence and chatbots creates opportunities for automating many financial services. Robots are systematically improved in order to better perform specified tasks. Financial services is a good environment for artificial intelligence. Bots often appear in the contact centers of financial and credit institutions, which respond to customer inquiries and appeals, which contributes to increasing the level of financial literacy of users. In addition, artificial intelligence in financial services can act to detect and prevent fraud.

The use of fintech tools in tax administration contributes to the automation of this process, which, in turn, ensures an increase in the fiscal efficiency of the tax payment administration system, as the costs of their administration are reduced.

The development of fintech in tax administration in Ukraine can be determined by the following prerequisites:

- gradual digitization of all spheres of society encourages state authorities to use the latest technologies. In the process of tax administration, this is manifested in the implementation of electronic systems of accounting, reporting, payment of taxes, etc.;
- fintech provides automation of many routine processes related to the processing of tax information, which helps to reduce the number of errors and the time spent on analyzing this information;
- electronic platforms and applications allow taxpayers to easily and conveniently submit declarations, make payments and, in general, interact with tax authorities online;
- the using of fintech tools helps to reduce opportunities for corruption, since most of the processes are automated and transparent;
- young and digitally literate citizens are more open for using online services and applications, which makes it easier for them to interact with tax authorities through fintech tools;
- introduction of fintech tools ensures simplification and optimization of tax administration processes;
- many countries already use fintech tools for tax administration successfully. Ukraine, in turn, can study and adapt the advantages of international experience to its needs.

Therefore, we can highlight such prerequisites for the development of the fintech system in tax administration in Ukraine (Figure 1).

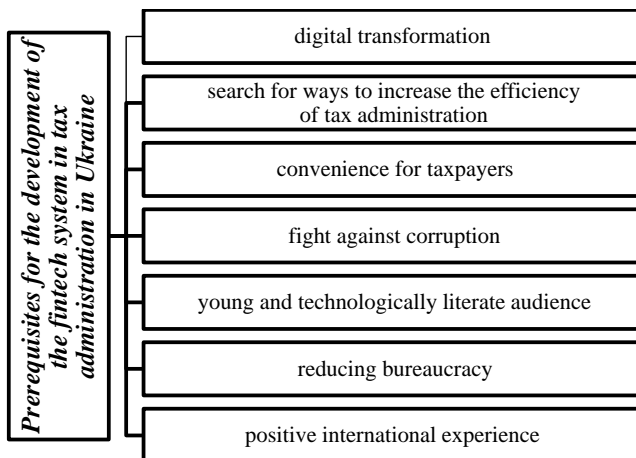


Figure 1. Prerequisites for the development of the fintech system in tax administration in Ukraine

Source: compiled by the authors

It is also important to consider the challenges and risks associated with the development of fintech in tax administration, such as cyber security, protection of personal data, as well as accessibility for those population groups that may be less oriented towards the use of digital technologies.

Chapter 2. Digitalization in the tax administration system of Ukraine

In modern conditions, innovative development permeates all spheres of social life (production of goods, works, services, trade of them, taxation, education, medicine, tourism, sports, etc.), and it is becoming increasingly digital. The active use of information and digital technologies is a catalyst for such a phenomenon as "digitalization". Digitization makes it possible to introduce new technologies, automate and optimize processes, simplify interaction with customers, increase labor productivity, etc.

The concept of "digitalization" means the process of introducing digital technologies to improve the life of a person, society or the state, that is, changes in all spheres of social life associated with the use of digital technologies.

The term digitization is often used with the term digitalization. The similarity of these concepts sometimes causes confusion and incorrect understanding of the terms.

Digitization is the process of preparing and converting all paper documents into electronic (digital) format. In other words, digitization is the first stage of digitalization, which is a more complex process.

According to the legislation of Ukraine, digitalization is the saturation of the physical world with electronic and digital devices, means, systems and the establishment of electronic communication exchange between them, which actually enables the integral interaction of the virtual and physical, i.e., creates a cyber-physical space. The main goal of digitalization is to achieve the digital transformation of existing and create new sectors of the economy, as well as the transformation of spheres of life into new, more efficient and modern ones.

Such an increase is possible only when ideas, actions, initiatives and programs related to digitalization are integrated, in particular, into national, regional, sectoral strategies and development programs [6].

The automation of the tax administration process as a result of the introduction of the latest technologies helps to increase the fiscal efficiency of the tax payment administration system, as it ensures a reduction in the costs of their settlement.

In Ukraine, the promising directions of digitalization in the field of taxation are as follows:

- modernization of the contact center of the State Tax Service of Ukraine;
- expanding the functionality of the taxpayer's e-cabinet and updating its user interface;

- launch of a new format of the simplified taxation system "Smart individual entrepreneur";
- introduction of electronic audit (E-audit) using the electronic reporting standard for accounting data exchange;
- creation of an electronic system for monitoring the circulation of alcoholic beverages, tobacco products and liquids for electronic cigarettes (E-excise) [7] etc.

The priority area of work of the State Tax Service of Ukraine, especially in the conditions of martial law, remains the development of online services for satisfaction of necessities of taxpayers. Online services provide electronic interaction of payers with the authorities of State Tax Service of Ukraine and should create conditions according to which it would be convenient and easy to pay taxes, and comfortable, simple and understandable to receive electronic services.

It is worth noting that the main goal of the digitalization of taxation processes, like any other reforms in this area, remains unchanged and consists in the establishment of partnership relations between taxpayers and controlling authorities.

The taxpayer's electronic office provides remote interaction of business entities with the authorities of State Tax Service of Ukraine in electronic mode. With the help of the electronic cabinet, payers are able to pay data, submit reports, get access to the necessary tax information, contact the authorities of State Tax Service, etc.

The advantages of this service are as follows:

- it is possible to work on a personal computer or smart device without special software;
- works around the clock, online, without visiting the payer service center, free of charge;
- provides automatic formation of an archive of electronic copies of reports, receipts and other documents;
- enables the taxpayer to apply for individual tax consultations in electronic form;
- in real time, the taxpayer can get access to personal information, get information about the amount of income received and withheld taxes, the status of submitted reports, etc.

According to the data of the State Tax Service of Ukraine, about 5 million taxpayers use the electronic office every month [7], that is why the constant improvement of electronic services that are already working and the introduction of new ones that will meet the requirements and needs of taxpayers is particularly important and relevant for the Ukrainian taxation practice.

In order to protect the rights and interests of citizens, special attention is paid to the appeals of individuals and legal entities regarding the commission of illegal actions by the officials of authorities of State Tax Service of Ukraine. Thus, the authorities of State Tax Service of Ukraine have a 24-hour service for taxpayers called “Pulse”, thanks to which taxpayers can report possible corruption offenses or other illegal actions on the part of officials of the authorities of State Tax Service of Ukraine by telephone. It should be noted that this service functions according to the call-back principle, that is, it involves establishing feedback with taxpayers. In the case of receiving an application from a taxpayer, the service management immediately conducts appropriate checks and takes the necessary measures, the results of which must be reported to the applicants.

In 2020, chatbot of State Tax Service of Ukraine called “InfoTAX” started working. This chatbot allows taxpayers to quickly receive information directly on their smartphone. In order to gain access to this resource, taxpayer must either have an electronic signature or be a registered client of one of the Ukrainian banks. To connect to the chatbot, taxpayer needs to find “InfoTAX” in the search for the corresponding messenger (Viber, Telegram, etc.) and follows the link to the electronic cabinet. After subscribing to this chatbot, taxpayers can quickly receive up-to-date information on registration and accounting data, document processing results, reporting deadlines, tax payments, arrears, overpayments, etc.

In addition, the “Diya” Portal is available for taxpayers, which allows them to use such digital services as eMalyatko, ID14, digital tax number, document sharing, income certificate, etc.

Also, on the Diya Portal, tax payers in the “My taxes” section can receive information about their tax data, the state of settlements with the budget, data on bank accounts, pay tax obligations and submit tax returns for sole traders.

An important project at the current stage is the introduction of “Diya.City”. “Diya.City” is a unique legal and tax space for IT companies. It extends to the entire territory of Ukraine and creates special conditions for technological business that take into account the specifics of the domestic market and competition with other countries. This project contributes to the creation of a favorable economic environment within the country, in which the Ukrainian high-tech sector will be able to fully realize its potential and make the Ukrainian IT business competitive on the international stage.

The “Diya.City” regime was created for outsourcing companies, R&D companies, product companies, and startups. Companies engaged in the following activities can become members of “Diya.City”:

- software development and testing;
- publication and distribution of software;
- teaching computer literacy, programming, testing and technical support of software;
- ensuring cyber security (for example: development of specialized software and hardware and software products or detection of cyber attacks and elimination of consequences)
- provision of services related to the circulation of virtual assets;
- development, implementation and support of solutions for international payment systems;
- design, production, maintenance of UAVs and UAV control training;
- Digital marketing and Ads using software developed by residents.

This special legal regime began to function in Ukraine on February 8, 2022. The application is submitted online, it takes up to 10 working days to be considered, and there is no need to obtain special permits or licenses. The main advantage of “Diya.City” is a special tax regime, which provides for the payment of the following taxes:

- corporate taxes: a choice of 9% tax on withdrawn capital or 18% income tax;
- taxes on the wage fund:
 - 5% personal income tax. The reduced rate applies to income that does not exceed EUR 240,000 per year. If the specialist’s income exceeds EUR 240,000 per year, the excess amount will have to be declared independently and personal income tax at the rate of 18% must be paid from it.
 - military levy – 1.5%;
 - the single social contribution is kept at the level of 22% of the minimum wage [7].

It is worth noting that the “Diya.City” regime is recognized as one of the best tax regimes for IT companies due to:

- reduced tax rates (9% on company profits, 5% on personal incomes of employees);
- the possibility of acquiring the residence of a newly established company and easy exit from the regime;
- necessary working conditions for attracting specialists;
- created legal mechanisms to preserve confidential information and avoid competition.

Among the well-known companies registered in Diya.City are EPAM Ukraine, SoftServe, Luxoft Ukraine, GlobalLogic, Monobank, Revolut, Rozetka, Nova Poshta, etc. There are also many international companies with offices in Ukraine, such as Sixt, Snap, ISSP, etc.

In 2023, “Diya.City” residents paid UAH 8.5 billion in taxes to the State Budget of Ukraine, and in 2022 – UAH 4 billion. About 830 companies are residents of the tax regime. Among them, about 100 companies are defense-tech companies that work on military technologies. The Ministry of Digital Transformation of Ukraine expects the number of Diya.City residents will grow to 5,000. They plan to actively attract Ukrainian companies producing bionic prostheses to “Diya.City”.

The idea of creating an E-excise system – an electronic system of control over the circulation of alcoholic beverages, tobacco products and liquids for electronic cigarettes – deserves special attention. The Verkhovna Rada of Ukraine has already approved the relevant bills No. 8286 [8] and No. 8287 [9] in the first reading in January 2023. According to these bills, with the help of the E-excise system, it is proposed to replace paper excise stamps with electronic ones in the form of unique codes (QR-codes), which will be printed on the packaging. In this way, legislators hope to strengthen control over the payment of excise tax and ensure the automation of accounting for excise products.

Thus, we can highlight the following advantages of the E-excise system:

- no costs for paper stamps;
- accounting automation;
- the possibility of checking through “Diya”. the excise goods regarding their legality and payment of excise tax;
- reduction of falsification of products.

However, manufacturers of excise goods propose to introduce such innovations after the end of martial law in Ukraine, because to meet the requirements of this future law, they need to purchase new equipment, which is expensive and creates an additional financial burden for the business during the war.

It is worth mentioning that the process of digitalization of tax administration in Ukraine began precisely with the administration of indirect taxes due to the implementation of the electronic VAT administration system. The introduction of electronic tax invoices with VAT in the test mode began as early as January 1, 2015, and from July 1, 2015 – on a permanent basis. The implementation of the electronic VAT administration system contributes to the reduction of cases of tax fraud related to the use of fictitious tax invoices and significantly increased the amount of VAT tax liabilities of business entities.

The electronic VAT administration system is organized at the central level of the State Tax Service of Ukraine, the implementation of this system did not make drastic changes to the general principles of VAT administration, which are approved by the Tax Code of Ukraine. The norms of the Tax Code of Ukraine, which determine the list of VAT payers, the procedure for their

registration, objects of taxation, the tax base, the procedure for forming tax liabilities and tax credit, remained unchanged [7].

The electronic VAT administration system in Ukraine has its advantages and disadvantages. The advantages include the following:

- provision of automatic accounting of the tax amounts contained in the issued and received tax invoices, which are registered in the single register of tax invoices, and calculations of adjustments to them in terms of VAT payers;
- formation of a single data system that combines information on all registered tax invoices and adjustments to them;
- abolition of the paper form of tax invoices, as well as the register of received and issued tax invoices, which saves taxpayers' time on VAT administration;
- the introduction of the electronic VAT administration system helps to improve the discipline of counterparties regarding the correct registration and timely submission of tax invoices;
- making it impossible to issue a fictitious tax invoice;
- avoidance of reconciliations of the taxpayer's tax credit with the tax obligations of counterparties;
- increase in the volume of budgetary VAT refunds for exporters and investors due to the increase of financial resources for payment of refunds;
- provision of continuous daily VAT receipts (instead of monthly/quarterly receipts) as a result of determining the tax liability for each transaction, and not based on the results of the reporting period;
- shortening of budget reimbursement terms, as the introduction of VAT invoices helps to automate this process [10, p. 84].

However, it is worth noting that along with the advantages of the electronic VAT administration system, there are also disadvantages, which are as follows:

- control over the correctness of the preparation of the tax invoice is the direct responsibility of the buyer;
- a complex approach to calculating the registration limit;
- complexity and vagueness of the VAT reimbursement procedure;
- statements and excerpts from the electronic VAT administration system are difficult to understand;
- the continuous daily flow of VAT revenues to the budget has a negative impact on the financial situation of taxpayers, as for them it means the diversion of working capital, etc.

It should be noted that the number of VAT payers who submit monthly applications for reimbursement varies within 1% of the total number of VAT payers and it was 2.1 thousand in 2022, and 2.7 thousand in 2023 [7].

In general, it can be said that the introduction of the electronic VAT administration system into Ukrainian practice of taxation significantly simplified the control of fiscal authorities over VAT calculations, but at the same time, this system has a number of shortcomings that need to be worked out and eliminated in the future, therefore the process of improving the electronic system of VAT administration is incomplete and continues to this day.

Chapter 3. SWOT-analysis of digitalization processes in the tax administration system in Ukraine

The implementation of FinTech achievements transforms the field of taxation, provides it with new opportunities and at the same time creates certain challenges for tax authorities, taxpayers and the state.

Digitization of the tax administration system contributes to the improvement and simplification of the process of making tax payments, but at the same time, it has certain shortcomings and problems. Let's highlight some of them:

- uneven access to technologies and Internet resources. Not all business entities have access to the necessary technologies to effectively use the electronic tax system. Thus, unequal conditions for paying tax payments are created. For example, in mountainous and rural areas, as a rule, there is a low level of development of the telecommunications infrastructure, which creates certain restrictions on rights and, accordingly, unequal conditions for paying tax payments for the taxpayers of this area [5, p. 104].

- the problem of personal data security, increasing the risk of cyberattacks and, as a result, the probability of an unauthorized leak of confidential information about the peculiarities of taxpayers' business activities, which can lead to the loss of important data and even money.

- increase in budget expenditures for modernization and digitalization of the tax administration system;

- increase in taxpayers' expenses for installing software products;

- low level of awareness of taxpayers regarding electronic services and features of using them;

- probability of failures, hangs of software products, etc.

To compare the advantages and disadvantages of digitalization in the tax administration system in Ukraine, we will use a SWOT-analysis, during which we will determine the strengths and the weaknesses of this process, as well as the opportunities and the threats (Table 1).

Table 1

**SWOT-analysis of digitalization
of the tax administration system in Ukraine**

<i>Strengths</i>	<i>Weaknesses</i>
<ul style="list-style-type: none"> • reducing the costs of administering tax payments and improving the efficiency of tax authorities; • the tax administration process becomes more transparent and open. With the help of electronic document management, you can track various business transactions and ensure data accuracy. Data is organized and protected; • reducing the amount of paperwork. Digital technologies make it possible to reduce the use of paper, which, in turn, contributes to environmental protection and health protection; • free information services, services available around the clock; • convenient interaction between taxpayers and tax authorities. 	<ul style="list-style-type: none"> • data confidentiality and information security; • high costs for the implementation of tax administration digitization projects from both the state and business entities; • insufficient qualification of personnel. The use of the latest technologies in the field of taxation requires specialists with relevant knowledge and skills.
<i>Opportunities</i>	<i>Threats</i>
<ul style="list-style-type: none"> • reduction of taxpayers' expenses for the formation, submission of tax returns and payment of tax payments; • reducing the number of errors that may occur in the process of filling out tax returns; • analysis of a large amount of data; • convenient remote access allows you to exchange data and information online around the clock; • successful implementation of digital technologies can make the system of tax administration in Ukraine more competitive at the international level. 	<ul style="list-style-type: none"> • cyber security. The risk of cyber-attacks on electronic databases and information systems is increasing, which may lead to the leakage of confidential information about taxpayers and the specifics of their economic activities; • the violation of the principle of equality of taxpayers manifests itself in the creation of inconveniences for citizens who do not have access to Internet resources or do not have the skills to work with IT products; • the introduction of new digital systems may cause resistance and dissatisfaction among some groups of the population and businesses, which may complicate reform processes.

Source: developed by the authors

So, as we can see from the results of the SWOT analysis, the process of digitalization of tax administration in Ukraine (Table 1) has strengths and significant opportunities, as well as weaknesses and corresponding threats, which still need to be worked on in order to eliminate them.

Conclusions

Digital transformation in society and the economy creates the basis for the use of the fintech system in tax administration. Digital technologies make it possible to automate the processes of collecting, processing and analyzing tax information, which facilitates the work of tax authorities and makes the process of paying taxes and submitting tax reports more convenient and comfortable for taxpayers.

The State Tax Service of Ukraine supports projects related to building a digital state. However, digitization in the field of taxation in Ukraine, along with its advantages, also has certain disadvantages and threats that must be taken into account during the development and implementation of new electronic services and the improvement of existing ones in the process of tax administration. In particular, the following areas of digitization of the DPS work require further improvement:

- electronic VAT administration system;
- a system of automated monitoring of compliance of tax invoices with risk assessment criteria;
- automation of work with Big Data for analysis of transfer pricing risks, etc.

Undoubtedly, in the conditions of a digital society, the majority of tax services must be converted to a digital format, which creates convenient and comfortable conditions for the interaction of taxpayers and tax authorities, simplifies and improves the process of tax administration. However, the implementation of digital technologies requires actions to strengthen the protection of personal information and cyber security, as well as the development of the necessary infrastructure to support digital services. At the same time, it is important that the final decisions on the introduction of new technologies, automation processes or functional changes are made after detailed expert discussions, consultations and agreements with the business community, representatives of the entrepreneurial environment from various territorial communities, which at the same time forms perspectives for further scientific exploration.

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