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FISCAL DEVIATION IN UKRAINE: THE INTERRELATIONSHIP OF CORRUPTION, TAX EVASION, AND TAX CONTROL¹

Abstract. *The problem of fiscal deviation becomes particularly acute in the context of martial law, when the country urgently needs to mobilize all available resources to ensure defense capability and maintain socio-economic stability. This article is dedicated to a comprehensive study of fiscal deviation in Ukraine, examining it as a systemic problem encompassing corruption, tax evasion, and closely linked to the effectiveness of tax control. The aim of the research is to identify and analyze the interrelationships between these key elements, their impact on the economic stability of the state, and to develop proposals for improving mechanisms to counteract fiscal deviation. The article considers fiscal deviation as a broader concept than just tax evasion, including also corruption and their impact on reducing budget revenues. Particular attention is paid to the shadow economy as an environment conducive to the development of fiscal deviation, and its relationship with corruption and tax evasion. An analysis of the causes of the spread of fiscal deviation in Ukraine is conducted, which, according to the authors, are: systemic corruption, weak institutions, the shadow economy, legislative instability, a low level of tax culture, and martial law. The paper analyzes in detail the role of tax control in the system of countering fiscal deviation. Various approaches to organizing tax control, as well as factors influencing its effectiveness, are examined. It is revealed that corruption is one of the main obstacles to effective tax control, as it creates favorable conditions for tax evasion and other forms of fiscal deviation. A set of measures aimed at strengthening tax control, reducing corruption in tax authorities, de-shadowing the economy, and raising the level of tax culture is proposed. The research is based on the analysis of scientific works, statistical data, legislative acts, and other relevant materials. It was concluded that fiscal deviation is not an isolated phenomenon but is closely linked to corruption, the shadow economy, and ineffective tax control.*

Keywords: fiscal deviation, corruption, tax evasion, shadow economy, tax control.

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ФІСКАЛЬНА ДЕВІАЦІЯ В УКРАЇНІ: ВЗАЄМОЗВ'ЯЗОК КОРУПЦІЇ, УХИЛЕННЯ ВІД СПЛАТИ ПОДАТКІВ ТА ПОДАТКОВОГО КОНТРОЛЮ²

Анотація. Проблема фіскальної девіації стає особливо гострою в умовах воєнного стану, коли країні терміново потрібно мобілізувати всі наявні ресурси для забезпечення обороноздатності та підтримки соціально-економічної стабільності. Стаття присвячена комплексному дослідженню фіскальної девіації в Україні, при цьому її розглянуто як системну проблему, що охоплює корупцію, ухилення від сплати податків та тісно пов'язана з ефективністю податкового контролю. Метою дослідження є виявлення та аналіз взаємозв'язків між цими ключовими елементами, їх впливу на економічну стабільність держави та розробка пропозицій щодо вдосконалення механізмів протидії фіскальній девіації. У статті розглядається фіскальна девіація як ширше поняття, ніж просто ухилення від сплати податків, включаючи також корупцію та їхній вплив на зменшення надходжень до бюджету. Особлива увага приділяється тіньовій економіці як середовищу, що сприяє розвитку фіскальної девіації та її взаємозв'язку з корупцією та податковим ухиленням. Проведено аналіз причин поширення фіскальної девіації в Україні; на думку авторів, це: системна корупція; слабкість інституцій, тіньова економіка, нестабільність законодавства, низький рівень податкової культури, військовий стан. У роботі детально проаналізовано роль податкового контролю в системі протидії фіскальній девіації. Розглянуто різні підходи до організації податкового контролю, а також фактори, що впливають на його ефективність. Виявлено, що корупція є однією з головних перешкод для ефективного податкового контролю, оскільки створює сприятливі умови для ухилення від сплати податків та інших форм фіскальної девіації. Запропоновано комплекс заходів, спрямованих на посилення податкового контролю, зменшення корупції в податкових органах, детінізацію економіки та підвищення рівня податкової культури. Дослідження базується на аналізі наукових праць, статистичних даних, законодавчих актів та інших релевантних матеріалів. Було зроблено висновок, що фіскальна девіація не є ізольованим явищем, а тісно пов'язана з корупцією, тіньовою економікою та неефективним податковим контролем.

Ключові слова: фіскальна девіація, корупція, ухилення від сплати податків, тіньова економіка, податковий контроль.

JEL Classification: G28; H22; H26; H83; K42

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Formulation of the problem. Fiscal deviation, manifested in various forms of deviations from the proper functioning of the budgetary and tax system, is one of the key problems hindering Ukraine's economic development. This phenomenon, which encompasses tax evasion, corruption in tax authorities, and inefficient use of budgetary funds, causes significant damage to the state's economy, undermines public trust in the government, and creates unequal conditions for doing business.

The problem of fiscal deviation becomes particularly acute in the context of martial law, when the country urgently needs to mobilize all available resources to ensure defense capability and maintain socio-economic stability. It is important to note that fiscal deviation is not an isolated phenomenon. It is closely linked to other negative trends in the economy and society, such as the shadow economy, low tax culture, and weak institutional capacity. Understanding this interaction is crucial for developing effective strategies to counter fiscal deviation.

One of the key aspects of the study is the analysis of the relationship between corruption, tax evasion, and tax control. Corruption in tax authorities creates favorable conditions for tax evasion, undermining the effectiveness of tax control and discrediting the very idea of fair taxation. On the other hand, ineffective tax control creates opportunities for corrupt abuses and tax evasion.

Analysis of recent research and publications. This research is extremely relevant for Ukraine, especially in the context of martial law and the need to stabilize the economy. Particular attention of researchers is focused on studying the impact of corruption on the formation of tax culture and trust in state institutions. Researchers: Hryhoraschenko O. [1], Alstadsæter A. [9], Bondaruk, T. [4], Cedric A. [5], Godar S. [9], Katherine B. [5], Haslehner W. [14], Pantazatou A. [14] are studying the effectiveness of existing tax control mechanisms, identifying their shortcomings and proposing ways to improve them. Issues of international cooperation in the field of tax control, including the exchange of information between tax authorities of different countries, are being considered. Economic, social, and political factors contributing to fiscal deviation in Ukraine are being studied. The impact of the complexity of tax legislation, economic instability, low levels of legal culture, and other factors on tax evasion is being analyzed.

Scholars such as Bodnariuk I. [13], Loboda N. [4], Medynska T. [4], Melnychuk I. [4], Nicolaidis P. [9], Nikonenko U. [4], Rushchyshyn N. [13], Stiglitz J. [9] and Zucman G. [9] investigate the causes and forms of deviant behavior among taxpayers, analyze the level of tax culture, and the impact of factors on tax evasion. However, a comprehensive study of the correlation between corruption, tax evasion, and tax control is necessary to identify weaknesses in the public administration system and develop effective mechanisms for their elimination.

The analysis of tax control will contribute to determining optimal methods and tools for enhancing its effectiveness and preventing fiscal abuses. Identifying

and addressing the causes of fiscal deviation will promote greater transparency and accountability of government bodies.

The purpose of the article. The aim of this article is to conduct a comprehensive analysis of fiscal deviation in Ukraine, with a focus on the interrelationship between corruption, tax evasion, and tax control.

Presentation of the main research material. Fiscal deviation in Ukraine is a multifaceted phenomenon reflecting deviations from the proper functioning of the budgetary and tax system. Its essence lies in the fact that resources that should be flowing into the state budget are being utilized in the shadow economy or embezzled. This phenomenon is not limited to tax evasion alone but encompasses a wider range of illegal activities that distort fiscal relations.

The causes of fiscal deviation in Ukraine include:

1. Systemic corruption. Corruption within tax authorities, customs, and other government institutions creates favorable conditions for tax evasion and embezzlement of budgetary funds.
2. Weak institutions. The insufficient effectiveness of law enforcement, the judicial system, and other institutions that should be controlling fiscal relations contributes to the spread of fiscal deviation.
3. Shadow economy. The significant scale of the shadow economy in Ukraine creates opportunities for tax evasion and the legalization of illegally obtained income.
4. Legislative instability. Frequent changes to tax legislation and its complexity create uncertainty for businesses and open avenues for abuse.
5. Low level of tax culture. Insufficient awareness among citizens regarding the obligation to pay taxes contributes to the widespread practice of tax evasion.
6. Martial law. The war introduces its own adjustments. Due to the war, there is a lack of control over a large portion of businesses, and an increase in the appetites of corrupt officials.

Forms of fiscal deviation in Ukraine include:

- Tax evasion. The use of various schemes and methods to reduce tax liabilities or the non-payment of taxes altogether. This may include underreporting income, overstating expenses, using offshore schemes, etc.
- Corruption in tax authorities. Abuse of official positions for the purpose of obtaining illicit gain. This may include bribery, embezzlement of budgetary funds, manipulation of tax audits, etc.
- Inefficient use of budgetary funds. Embezzlement of budgetary funds, ineffective management of public procurement, financing of fictitious projects, etc.
- Shadow economy. Unregistered economic activity that is not subject to taxation and control by the state. This may include illegal production, smuggling, providing services without registration, etc.
- Violation of customs rules. Smuggling, understating the customs value of goods, evading customs duties, etc.

Fiscal deviation causes significant damage to Ukraine's economy, undermines public trust in the

state, and creates unequal conditions for doing business. Overcoming this phenomenon requires a comprehensive approach, including reforming the tax system, strengthening the fight against corruption, de-shadowing the economy, and raising the level of tax culture. We will consider the principal forms of fiscal deviation.

Improper application of tax control at both the macro and micro levels leads to deliberate tax evasion, which in turn provokes corruption.

According to the data of international ratings, corruption schemes in the field of weakening tax control in Ukraine are represented in the corresponding international ratings (table 1).

Analyzing table 1, it can be stated that from 2012 to 2017, the corruption perception index showed positive dynamics, growing from 26 to 30 points. So, in 2017, the corruption perception index crossed the border of the average value of the CPI in Ukraine. This can be perceived as a certain improvement in the anti-corruption system and an increase in the level of transparency in government processes. In 2019, the index decreased to 30 points. This may be connected to sudden changes in conditions, such as the COVID-19 pandemic, which may lead to an increase in corruption risks in various areas. In 2021, the index did not significantly decrease, to 32 points. In general, in the period

of 2017–2023, the index of perception of corruption did not have a growth trend and remained with indicators of 30–36 points.

As an evidence from the data in table 1 in 2012 the CPI indicator of Ukraine was 26 (151st place in the world), in 2013 Ukraine fell one step lower in the ranking with an indicator of 25, on the eve of the Revolution of Dignity Ukraine was perceived as one of the most corrupt countries in the world, taking 147th place with an indicator of 26 (the higher the score, respectively, the lower the country's place, the less corrupt it is considered, and vice versa) and being in the group of countries with a high level of corruption.

According to the table 1 provided by us, there is a change in the rating value of Ukraine in the world according to the level of the index of perception of corruption during the period 2012–2023. It can be seen that every year the place of our state in the rating is gradually increasing. In 2017, Ukraine crossed the average value. This level of corruption threatens the political and economic stability of Ukraine. There is still no country in the world that is completely free from corruption. According to the UN report, the world economy loses 2.6 trillion dollars every year due to corruption, which is more than 5% of global GDP. The annual volume of bribes on a global scale is one trillion dollars.

Table 1

**Index of perception of corruption in Ukraine and its rating
in the world for 2012–2024***

Years	CPI	Deviation	Rank	Deviation
2012	26	CPI	151	X
2013	25	-1	152	1
2014	26	1	147	-5
2015	27	1	138	-9
2016	29	2	139	1
2017	30	1	137	-2
2018	32	2	127	-10
2019	30	-2	132	5
2020	33	3	127	-5
2021	32	-1	128	1
2022	33	1	116	-12
2023	36	3	104	-12
2024	35	-1	105	-1

*Note. Table 1 made on the basis of [3]

Table 2

Areas of economic activity and major tax violations*	
Type of violation	Method of violation
Violations related to foreign economic activity	Contraband
	Abuse of privileges
	Interrupted transit
	Export operations with fake partners
	Disguise as personal belongings
Violations related to labor payroll	Salaries in envelopes
	Transfer of employees to individual entrepreneurs
	Use of persons with disabilities to reduce the tax base without their actual employment
Violations related to the sale of goods	Export operations with fake partners
	Fake business representatives
	Undeclared transactions
	Incorrect classification
Violations related to profit	Offshores
	Overstating costs
	Acceleration of amortization

*Note. Table 2 is composed authors

Over the past two years, despite the full-scale war, Ukraine has been able to take systematic steps to effectively combat corruption, which has been reflected in the results of the Sri study. The vast majority of these steps were due to the obligations taken on Ukraine within the framework of European integration and receiving international financial assistance. However, on the other hand, during this time, we witnessed a considerable number of negative events and decisions that to some extent offset the effect of anti-corruption steps performed by the authorities. Areas of economic activity and major tax violations presented in table 2.

According to sociological studies provided by the Kyiv International Institute of Sociology [10], main reasons for tax evasion by native taxpayers were:

- no trust to authorities;
- insufficient level of financial resources;
- no ability to influence budget expenses;
- low level of different state services;
- feeling tricked due to non-payers by other people.

Some of the people chose various reasons that could not be grouped into larger categories, and some of the interviewees did not answer the question. Results of survey located in fig. 1.

The fight against corruption has unfortunately stalled in most EU candidate countries, mirroring the situation in Ukraine. Georgia (53 points, ranked 53rd globally), Montenegro (46 points, 65th), and Turkey (34 points, 107th) saw no change in their Corruption Perception Index scores over the past year. Serbia's score even dropped by one point (35 points, 105th), while North Macedonia (40 points, 88th) and Bosnia and Herzegovina (33 points, 114th) each fell by two points.

On a positive note, Moldova and Albania demonstrated improvements. Moldova's score rose by one point to 43 (76th place), and Albania made a significant jump of five points, reaching 42 points and 80th place. This makes Albania the top performer in terms of anti-corruption progress among all EU candidate countries this year (fig. 2).

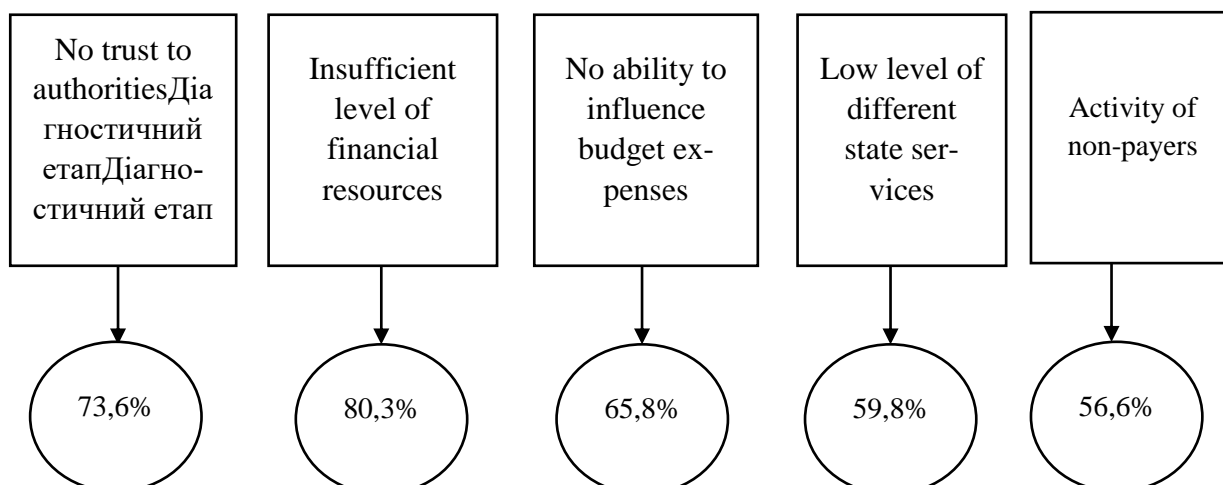


Fig. 1. Sociological studies about main reasons for tax evasion by native taxpayers (created based on [11])



Fig. 2. Ukraine and EU candidate countries Corruption Index for 2024 (made on the basis of [6])

Below is a list of positive and negative events that could affect Ukraine's results in Sri 2024. Those that took place in the fall of 2024 were most likely not taken into account in the last index, however, they undoubtedly affect the overall perception of corruption in Ukraine at the time of the study of the study.

Following the Verkhovna Rada's passage of the Anti-Corruption Strategy for 2022-2025 in the summer of 2022, the crucial next step was to develop and enact the supporting regulations needed to put the strategy into action. This process faced a two-month delay, but ultimately the Cabinet of Ministers approved the State Anti-Corruption Program (SAP) in March 2023.

Tax control is a necessary element of economic management, which determines the degree of financial discipline in the country and provides fair allocation of the tax burden. The primary task of tax control is the collection of taxes in accordance with the legislation

and the effective use of received funds to fulfill social needs and provide infrastructure development.

High efficiency of the tax control is determined not just by the amount of funds collected, but also by the use of modern technologies and audit mechanisms that allow preventing violations and maintaining a high level of tax compliance by taxpayers.

Tax control, according to Tax Code of Ukraine includes a system of measures used by authorities and coordinated by the central authority, which ensures the formation and implementation of state financial policy, in order to control if calculations are correct, if taxes and fees are paid in full and in time, as well as compliance with legislation on other issues of cash regulation, settlement transactions, patenting, licensing and other (fig. 3).

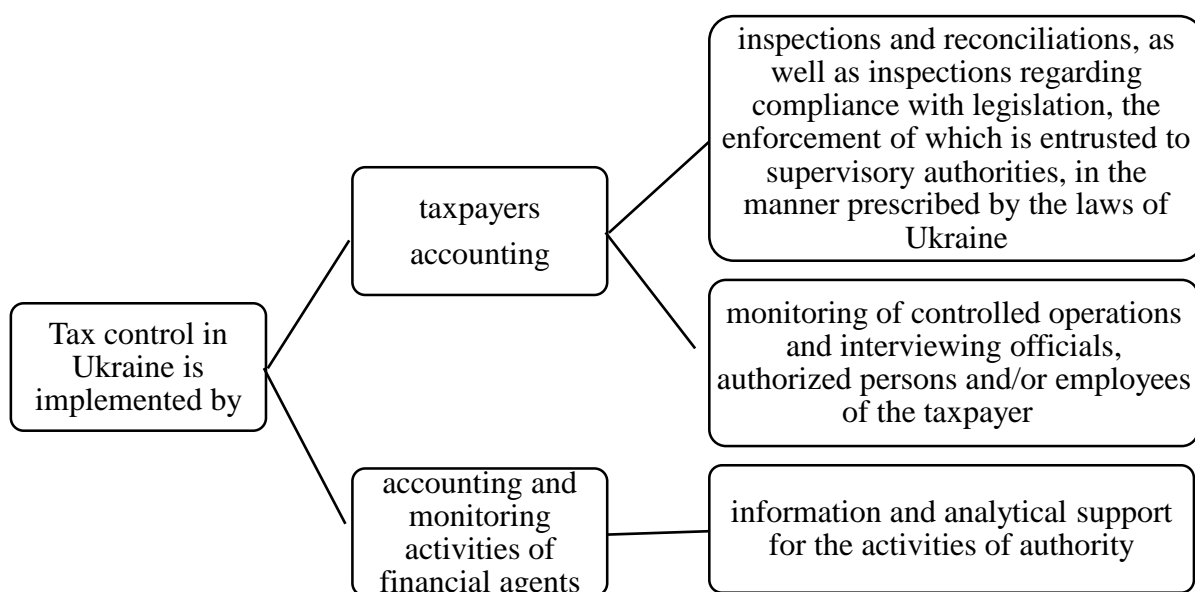


Fig. 3. Ways to exercise tax control (made on the basis of [7])

Table 3

The main indicators of control measures of the State Tax Service of Ukraine for the period 2019-2023*

Years	Amount of inspections			Amount of overcharged liabilities to collect		
	In general	scheduled	unscheduled	In general	scheduled	unscheduled
2019	13877	3647	10230	13148620	7517065	5631555
2020	20306	1117	19189	924 243	416673	507570
2021	38847	2563	36284	1 530 334	733679	796655
2022	7326	434	6892	263 137	67903	195234
2023	13733	445	13 288	10 403 086	3 936 819	6 466 267

*Note. Table 3 made on the basis of [2]

Analysis of official data on the number of control measures in the form of tax audits shows that it is unscheduled audits that play a key role in the implementation of tax control. This statement is confirmed by a significant number of such inspections compared to planned ones, which is presented in table 3.

From the chart, we can see that the dynamics of control measures had an upward trend from 2019 to 2021. With a full-scale invasion, a moratorium on inspections was introduced, as evidenced by the 2022 data, and from 2023 the number of inspections reached the level of 2019, which accordingly affected the significant tax additions to the budget in 2023.

From August 1, 2023, in accordance with the tax legislation, certain requirements of the Tax Code regarding conducting tax inspections, in particular scheduled, unscheduled and actual, were changed. Such changes will be in effect until the end of martial law in Ukraine, and the list of reasons for unscheduled documentary inspections (both on-site and off-site) has also been expanded. This means, that tax authorities have more opportunities to initiate such inspections, which will, accordingly, affect the reduction of tax evaders from paying taxes and fees.

In 2024, the State Tax Service planned a progressive program of scheduled tax audits of business entities. In total, 3,242 tax inspections are planned.

The largest share is accounted for by legal entities, financial institutions, permanent representative offices and representative offices of non-residents – 2,172 companies. Tax authorities will carefully check the accuracy of the calculation and payment of taxes and fees.

Tax authorities will pay special attention to enterprises in terms of calculation, completeness, withholding and payment of taxes for their employees (personal income tax, military levy and USC) – 156 companies. Small and medium-sized businesses will also come under close monitoring.

The State Tax Service plans to closely monitor the activities of 914 small business sectors (individual entrepreneurs) over the next year.

Thus, the tax authorities will significantly intensify the implementation of planned inspections in 2024 compared to previous years. Large-scale tax control will cover both large payers – enterprises (legal entities) and the small business sector (individual entrepreneurs).

In order to increase the efficiency of tax control and prevent tax evasion, a number of important measures are planned as part of the National Income Strategy adopted by the Government of Ukraine, the National Income Strategy until 2030:

1. Implementation of international automatic exchange of information according to the Common Reporting Standard (CRS). Tax State Service of Ukraine will monitor reports on accounts of Ukrainian residents received from partner states to identify hidden assets.

2. Improving the process of collecting funds from debtors' accounts through electronic interaction of the Tax Service of Ukraine, the State Treasury and banks.

3. Automation of tax debt payment processes through the implementation of the “Work with Debt” subsystem.

4. Introduction of regular surveys of taxpayers regarding the quality of DPS services with public reporting on the measures taken.

5. Implementation of E-audit procedures to improve the efficiency of tax audits.

6. Establishing the exchange of reports of international groups of companies to counter tax evasion schemes.

7. Development of information and communication systems for exchanging information with foreign competent authorities and analyzing transfer pricing risks.

Conclusions and directions for further research.

The conducted research allowed for a comprehensive analysis of fiscal deviation in Ukraine as a complex and multifaceted phenomenon that significantly affects the functioning of the budgetary and tax system and the country's economic development. It was established that fiscal deviation is not an isolated phenomenon but is closely linked to corruption, the shadow economy, and ineffective tax control.

The research confirmed that corruption in tax authorities and other government institutions creates favorable conditions for tax evasion, embezzlement of budgetary funds, and other forms of fiscal deviation. The shadow economy, in turn, becomes a breeding ground for fiscal abuses, as it allows for the concealment of income and the avoidance of taxation.

An analysis of tax control showed that its effectiveness is significantly limited due to corrupt practices and insufficient institutional capacity. Ineffective tax control not only creates opportunities for tax evasion but also undermines public trust in the state, which contributes to the further development of the shadow economy and corruption.

The research highlighted the need for a comprehensive approach to countering fiscal deviation. This approach should include:

1. Strengthening the fight against corruption. It is necessary to implement effective mechanisms for detecting and preventing corruption in tax authorities, law enforcement agencies, and the judicial system.

2. De-shadowing the economy. It is necessary to create favorable conditions for the legalization of the shadow economy and encourage entrepreneurs to conduct transparent business.

3. Improving tax control. It is necessary to increase the effectiveness of tax audits, introduce modern information technologies, and strengthen the analytical work of tax authorities.

4. Raising tax culture. It is important to conduct information and educational work among citizens and entrepreneurs regarding the obligation to pay taxes and the importance of complying with tax legislation.

5. Reforming the tax system. It is necessary to simplify tax legislation, reduce the tax burden on legal business, and increase the efficiency of tax administration.

Further research may be aimed at analyzing specific schemes of tax evasion, developing mechanisms for detecting and preventing corruption in tax authorities, and evaluating the effectiveness of implemented measures to counter fiscal deviation.

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