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## MODERN TRENDS IN THE DIGITALIZATION OF TAXATION PROCESSES IN UKRAINE IN THE CONTEXT OF FRAUD PREVENTION<sup>1</sup>

**Abstract.** This research is extremely important as it examines the digital transformation of Ukraine's tax system in the era of information technologies, where digitalization priorities have become mandatory for building a competitive economy. The study analyzes how tax institutions are increasingly utilizing digital technologies to effectively perform their functional duties across four key areas: ensuring equal conditions and reducing the shadow economy, improving the business environment, enhancing the tax system through expanded digital fiscal frameworks, and fostering economic transparency. The research reveals the paradoxical dual nature of technological development in taxation, where digital advancement simultaneously shrinks the shadow sector through improved tax control while potentially expanding it in uncontrolled activities. The study demonstrates how digitalization facilitates fiscal services in systematizing information across tax system units, enabling better detection of tax avoidance and evasion, ultimately achieving a compromise between tax efficiency and fairness through the synergistic potential of mobile, social, cloud, Internet of Things, and data analytics technologies. A comprehensive analysis of digitalization's advantages and disadvantages reveals significant benefits including fast data access, improved government employee efficiency, high-quality data processing, and reduced bureaucratic processes, while acknowledging challenges such as lengthy digitization processes, system reliability dependence, employee upskilling needs, and cybersecurity risks. The study identifies three key areas of Ukraine's tax digitalization: Electronic Taxpayer Accounts providing personalized secure interactions, Software Payment Transaction Recorders replacing traditional cash registers, and VAT Information Exchange Systems facilitating international tax cooperation aligned with EU standards.

**Keywords:** digital transformation, tax system, digitalization, tax control, tax administration, fraud.

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## СУЧАСНІ ТЕНДЕНЦІЇ ДІДЖИТАЛІЗАЦІЇ ПРОЦЕСІВ ОПОДАТКУВАННЯ В УКРАЇНІ В КОНТЕКСТІ ЗАПОБІГАННЯ ШАХРАЙСТВУ<sup>1</sup>

**Анотація.** Цифрова трансформація податкової системи України в епоху інформаційних технологій є надзвичайно актуальною, оскільки пріоритети цифровізації стали обов'язковими для побудови конкурентоспроможної економіки. У дослідженні аналізується, як податкові установи все частіше використовують цифрові технології для ефективного виконання своїх функціональних обов'язків у чотирьох ключових сферах: забезпечення рівних умов і зменшення тіньової економіки, покращення бізнес-середовища, удосконалення податкової системи за допомогою розширених цифрових фіскальних рамок і сприяння економічній прозорості. У статті розкривається подвійна природа технологічного розвитку в оподаткуванні, де цифровий прогрес одночасно скорочує тіньовий сектор через покращення податкового контролю та потенційно розширює його в неконтрольованій діяльності. Дослідження демонструє, як цифровізація сприяє фіскальним службам у систематизації інформації в податкових підрозділах, дозволяючи краще виявляти ухилення від сплати податків, зрештою досягаючи компромісу між ефективністю оподаткування та справедливістю завдяки синергічному потенціалу мобільних, соціальних, хмарних, Інтернету речей та технологій аналізу даних. Комплексний аналіз цифровізації виявляє значні переваги, включаючи швидкий доступ до даних, підвищення ефективності державних службовців, високоякісну обробку даних і скорочення бюрократичних процесів, визнаючи такі проблеми, як: загрози кібербезпеці, розрив у рівні цифрової грамотності платників податків, недосконалість нормативно-правової бази у сфері цифрових податкових сервісів. Це зумовлює нагальну потребу в ідентифікації та аналізі сучасних тенденцій цифровізації податкових процесів в Україні, оцінюванні ефективності впроваджених цифрових рішень (зокрема, Електронного кабінету платника податків, програмних РРО, систем обміну інформацією щодо ПДВ) та розробленні комплексних стратегій, які б забезпечували баланс між технологічними інноваціями та надійними механізмами запобігання шахрайству з метою гармонізації цифрової інфраструктури України з міжнародними стандартами.

**Ключові слова:** цифрова трансформація, податкова система, цифровізація, податковий контроль, адміністрування податків, шахрайство.

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<sup>1</sup>Дослідження виконано в рамках проекту Вишеградської групи (IVF project no. 22320065 Experience sharing of V4 against the shadow economy, corruption and tax avoidance in Ukraine)

**Formulation of the problem.** In the era of information technologies, Ukraine faces the critical challenge of modernizing its tax system through digital transformation to build a competitive economy while simultaneously combating tax fraud and reducing the shadow economy. The paradoxical nature of digitalization creates a dual impact: while advanced digital technologies enhance tax control and administration capabilities, thereby reducing traditional forms of tax evasion, they also generate new opportunities for sophisticated fraud schemes in uncontrolled or poorly regulated digital environments. This creates an urgent need to identify and analyze modern digitalization trends in Ukraine's taxation processes, evaluate the effectiveness of implemented digital solutions such as Electronic Taxpayer Accounts, Software Payment Transaction Recorders, and VAT Information Exchange Systems, and develop comprehensive strategies that balance technological innovation with robust fraud prevention mechanisms. The problem is further complicated by emerging challenges including cybersecurity threats, digital literacy gaps among taxpayers, insufficient legislative frameworks for digital tax services, and the need to align Ukraine's digital tax infrastructure with international standards while maintaining system security, reliability, and accessibility for all user segments.

**Analysis of recent research and publications.** The digital transformation of the fiscal sphere and the combat against destructive economic phenomena remain at the forefront of scholarly and practical discourse. The theoretical and practical aspects of digitalizing the tax system as an effective tool for countering the shadow economy have been thoroughly investigated by M. Khmyz, S. Petkov, Z. Mylyanyk, et al. [2]. The authors emphasize that digital tools not only automate processes but also serve as a crucial lever for tax regulation. Within the context of national-level transformations, O. Trehub et al. [11], in their collective monograph, examine the transformational processes of national economies under conditions of instability, which is vital for understanding the adaptability of Ukraine's tax system to contemporary challenges. The impact of digital innovations on fiscal policy and their role in ensuring sustainable economic development are highlighted in the work of O. Lukianychina and colleagues [5]. This perspective is complemented by L. Lazebnyk and O. Pizhuk [4], who substantiate innovative approaches to tax administration as a cornerstone of national economic security. Furthermore, the experience of developed countries in digitalizing tax administration and the possibilities for its implementation into Ukrainian practice are analyzed in detail by L. Marchenko [6]. A significant body of research is dedicated to the issues of tax evasion and mechanisms for preventing fiscal fraud. Specifically, T. Medynska, N. Ruschyshyn, and N. Oliynyk [7] examine strategies and international experiences in countering tax evasion, which is fundamental for the harmonization of national legislation. In subsequent studies, these authors [8; 9] provide an in-depth analysis of the causes and economic consequences of tax evasion in Ukraine, proposing comprehensive preventive measures. The practical vector of this research is grounded in official strategic documents, notably the Digital Development Plan of

the State Tax Service [1], approved by the PFM IT Management Committee of the Ministry of Finance of Ukraine, and official reports from the State Tax Service of Ukraine [10]. The importance of transparency and efficiency within the modern administrative system is emphasized by R. Kravchenko [3], who stresses the inevitability of transforming the tax service into a transparent, service-oriented body. Despite the substantial volume of existing research, the preventive potential of digitalization, specifically in the context of emerging forms of tax fraud, requires further in-depth study.

**The purpose of the article.** Analyze the digital transformation of Ukraine's tax system as a mandatory condition for building a competitive economy, examining how digitalization simultaneously reduces and potentially expands the shadow economy while identifying the key areas, advantages, disadvantages, fundamental principles, and strategic development vectors necessary for effective tax administration modernization.

**Presentation of the main research material.** The era of information technologies dictates the spread of digitalization, with the consideration of its priorities being a mandatory condition for building a competitive economy.

In the context of the digital transformation of the economy, tax institutions are increasingly using digital technologies to solve their tasks in the process of effectively performing their functional duties. In this context, the most important areas of fiscal policy formation that require the use of digital technologies include the following:

- ensuring equal conditions and reducing the shadow economy,
- improving the business environment,
- enhancing the tax system by expanding the digital fiscal and tax framework,
- fostering economic transparency, and developing new digital solutions for taxpayers and business entities to achieve a qualitative transformation of the country's tax system architecture.

Today, the development of technology leads to two complementary but opposite processes in the field of taxation: on the one hand, the shadow sector is shrinking due to the technological development of tax control and tax administration, and on the other hand, the shadow sector is growing in uncontrolled or poorly controlled activities.

Digitalization facilitates the work of fiscal services in systematizing the available information in different units of the tax system, and thus better detecting tax avoidance and evasion.

In general, improving the tax system through the digital use of information resources can help to achieve a compromise between tax efficiency and fairness.

The synergistic potential of mobile, social, cloud, Internet of Things, and data analytics technologies can collectively lead to significant changes in public administration and make the public sector of Ukraine reactive, efficient, and valuable.

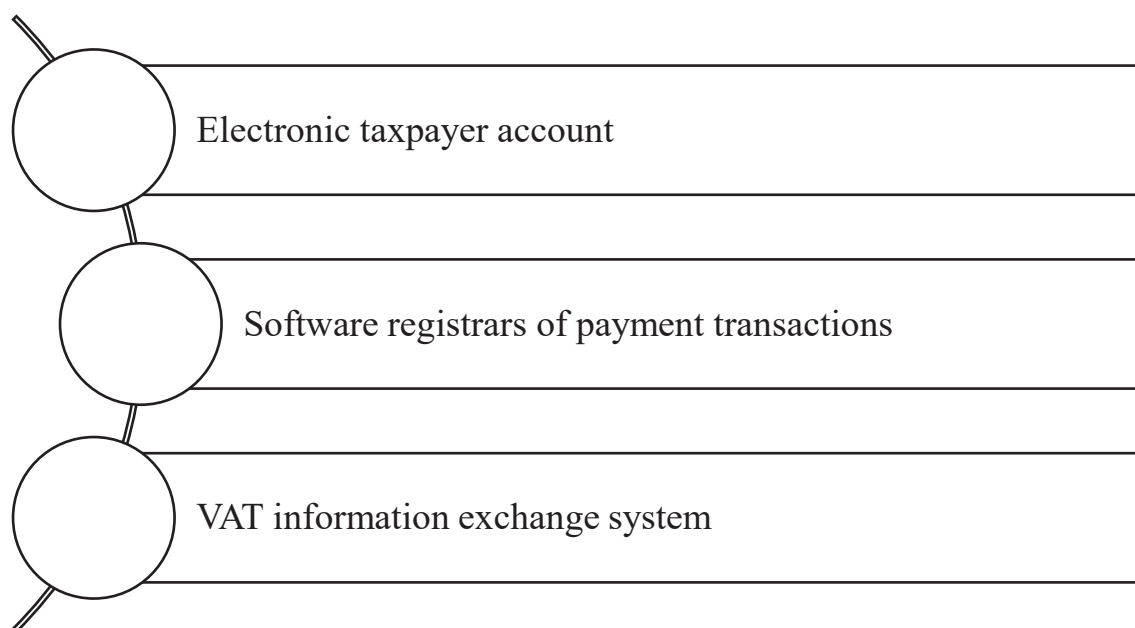
The widespread use of software products not only brings comfort to users, but also creates certain obstacles (table 1).

Table 1

**Advantages and Disadvantages of Digitalization of Public Services\***

<b>Advantages of Digitalization</b>	<b>Disadvantages of Digitalization</b>
Fast access to essential data.	Lengthy process of data digitization.
Minimization of time for systematization and synchronization of required data.	Dependence on the quality and reliability of electronic-digital systems.
Improvement in the efficiency of government employees.	Need for upskilling employees in IT technologies.
Increased labor productivity of employees.	Reduction in the number of jobs.
High-quality, fast, and accurate data processing and report generation.	Need for high-quality technical equipment and its regular updates.
Availability of audio or text communication programs for remote interaction and informing employees and citizens.	Dependence on global communication systems.
Improvement in service delivery to citizens.	Need for constant technical support.
Reduction in costs for service provision.	Need for continuous connection with personnel.
Minimization of errors in calculations, analytics, forecasting, and planning.	Need for constant attention to global trends and innovations in the field.
Ensuring inclusivity.	Necessity for timely data updates.
Reduction of bureaucratic processes in government services.	Development and worsening of certain health conditions, such as vision or mobility issues.
Comfortable conditions for receiving government services.	Need for systematic updates to pricing policies.
Advancement of scientific and technical progress in the country.	Need for offline duplication of certain services due to the presence of elderly people unable to master new technologies.
Improved accessibility of government services.	Risk of unlawful use of personal or other confidential data.

\*Note. Table 1 made on the basis of [2]



**Fig. 1. Key Areas of Tax Digitalization** (created based on [10])

Ukraine is actively introducing digital technologies in the taxation sector, which allows automating tax administration processes, minimising the human factor and contributing to the fight against corruption. In the context of globalisation and technological progress, digital tools have become key to the modernisation of the country's tax system.

We have identified the following key areas of tax digitalization (fig. 1).

One of the most significant steps towards the digital transformation of Ukraine's tax system was the creation of the Electronic Taxpayer Account. This service ensures personalised, secure and convenient interaction between taxpayers and government agencies. By using an electronic digital signature, entrepreneurs and citizens can submit reports, receive consultations and monitor their tax liabilities in real time. The introduction of such services helps to minimise fraud and ensures transparency of operations.

Another important element of digitalisation is software payment transaction recorders. They allow entrepreneurs to use software solutions instead of traditional cash registers, which greatly simplifies control over financial transactions. By automatically registering and transmitting data to the tax authorities, cash registers help to detect violations more effectively and reduce tax evasion.

The implementation of the VAT Information Exchange System is an important step in the area of international taxation. This system allows controlling authorities to exchange information on transactions between EU countries, which helps to reduce VAT fraud. Ukraine is gradually adapting its tax system to international standards, which is an important step in the context of European integration.

According to the Digital Development Plan of the State Tax Service of Ukraine until 2030, the ongoing modernization of tax services aims to enhance user experience and administrative efficiency. A key component of this transformation is the E-Cabinet, a digital platform designed to simplify interactions between taxpayers and the tax authorities. As of January 1, 2026, more than 6,2 million taxpayers are actively using the private section of the E-Cabinet. This figure includes approximately 1,9 million citizens and over 3.1 million self-employed individuals (FOPs), reflecting a comprehensive shift toward a paperless tax ecosystem. This growth underscores the successful integration of digital identifiers and the 'Tax in a

Smartphone' strategy, further reducing administrative barriers. The main priorities of this digital transformation include:

- Implementation of Artificial Intelligence and Big Data Analytics for monitoring and forecasting tax revenues.
- Creation of a Unified Digital Taxpayer Identifier to streamline identification and tax-related processes.
- Automation of Tax Control and Inspections to improve efficiency and reduce human error.
- Development of Mobile Applications for convenient interaction with taxpayers.

While the outlined priorities mark significant progress toward a more efficient and user-friendly tax system, they also introduce new challenges. Despite the positive aspects of digital transformation, there are certain risks that require attention. These include:

- Cybersecurity threats and the potential leakage of tax data.
- Insufficient digital literacy among certain segments of the population and businesses.
- The need for improving the legislative framework to regulate digital tax services.

Digitalization of tax processes in Ukraine is a crucial tool in combating fraud and enhancing the effectiveness of fiscal policy. By implementing modern electronic services, automating checks, and exchanging tax data, it is possible to prevent fraud, significantly reduce corruption, and decrease the shadow economy. However, to achieve the maximum effectiveness of digital reforms, it is necessary to strengthen cybersecurity measures, improve digital literacy among citizens and businesses, and ensure the gradual integration of Ukraine's tax system with international standards.

To build a truly effective and resilient digital tax system, it is not enough to focus solely on technology or service expansion. Success depends on designing a system that is responsive to real-world conditions, inclusive of diverse user needs, and capable of evolving alongside regulatory and technological developments. A sustainable approach must balance efficiency with security, automation with human oversight, and innovation with accessibility. In this context, the following aspects must be taken into account when developing a digital tax system (fig. 2).

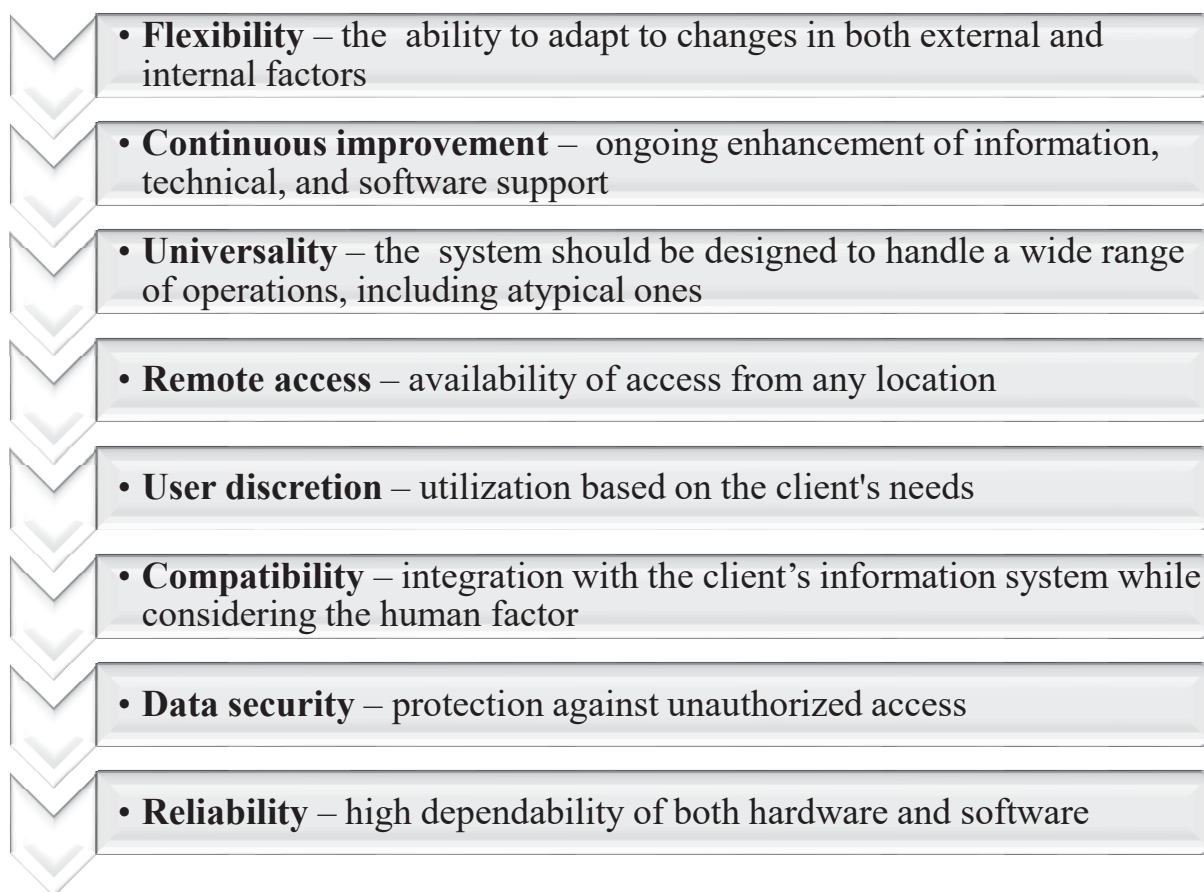


Fig. 2. Key Aspects of Digital Taxation (created by the authors)

Taking into account these foundational aspects, the successful integration of advanced information technologies plays a crucial role in transforming Ukraine's tax system into a more dynamic, intelligent, and service-oriented model. By leveraging digital tools and data-driven solutions, the State Tax Service can significantly enhance both operational performance and taxpayer experience. The introduction of the latest information technologies in the Ukrainian tax system makes it possible to:

- ensure efficient collection, processing and analysis of tax information;
- provide in-depth and detailed analysis of taxpayers' tax data;
- improve the mechanism of tax reporting and ensure more accurate and clear presentation of tax information;
- ensure electronic interaction between state financial control authorities and taxpayers;
- improve the quality of taxpayer services;
- improve the efficiency of tax administration;
- reduce the time required for tax audits and detection of violations in tax calculations;
- prevent fraud in tax payments;
- reduce the costs of maintaining state financial control bodies.

As Ukraine continues to modernize its tax system through digital transformation, new strategic directions and growth opportunities are emerging. These advancements not only streamline existing processes but

also lay the groundwork for a more transparent, accessible, and responsive tax environment. In particular, the development of electronic income declaration systems and the digitalization of taxation procedures for both individuals and legal entities offer significant potential. The following vectors and opportunities may emerge as prospects for the effective development of electronic income declaration, as well as taxation procedures for individuals and legal entities, based on the digital transformation of taxation:

1. Simplification and unification of tax procedures.
2. Minimization of taxpayers' costs.
3. Improvement of the tax risk management system.
4. Development of online resources in the field of income declaration and taxation.
5. Stimulation of investment and innovation in the development of tax infrastructure.
6. Improvement of the efficiency and fairness of income taxation.
7. Reduction of corruption.
8. Minimization of tax evasion schemes and fraudulent activities in the coordination and payment of taxes and fees.
9. Enhancement of tax culture, awareness, and literacy among taxpayers through training, clarifications, informational briefings, workshops, etc.

The successful digitalization of tax calculations is a crucial step toward ensuring transparency and

efficiency in Ukraine's financial sector. It lays the foundation for further development and the implementation of new innovative solutions in the tax sphere, enhancing the quality and effectiveness of financial oversight in the country.

The integration of artificial intelligence technology into the tax service “requires the adoption of an appropriate concept that envisions a transformation of IT infrastructure – either through the development of proprietary software or collaboration with leading IT companies and FinTech startups. It also necessitates the recruitment of experts with experience in systems analysis, data science, predictive and prescriptive analytics, as well as ensuring the flexible integration of all structural units and specialists for centralized or decentralized execution of analytical functions”.

The above measures will enable the creation of digital services and, as a result, establish effective interaction between government authorities and taxpayers. This, in turn, will facilitate the efficient fulfillment of tax obligations and ensure timely communication between the parties regarding the status of their tax-related interactions.

#### **Conclusions and directions for further research.**

The conducted research allowed for a comprehensive analysis of the digital transformation of Ukraine's tax system as a mandatory condition for building a competitive economy in the era of information technologies. The study revealed the paradoxical dual nature of digitalization in taxation, where technological advancement simultaneously reduces traditional tax evasion through enhanced control mechanisms while potentially creating new opportunities for sophisticated fraud in uncontrolled digital environments.

The analysis demonstrated that Ukraine has made significant progress in implementing key digitalization areas, including Electronic Taxpayer Accounts, Software Payment Transaction Recorders, and VAT Information Exchange Systems, with over 6,2 million taxpayers actively utilizing the E-Cabinet platform as of 2026. The research confirmed that the Digital Development Plan until 2030, focusing on artificial intelligence implementation, unified digital identifiers, automated tax control, and mobile applications development, represents a comprehensive approach to tax system modernization.

The study established eight fundamental principles essential for sustainable digital tax system development: flexibility, continuous improvement, universality, remote access, user discretion, compatibility, data security, and reliability. These principles enable nine key technological benefits ranging from efficient information processing to fraud prevention and cost reduction. Furthermore, the research identified nine strategic development vectors that encompass procedural simplification, cost minimization, risk management enhancement, and tax culture development.

However, the research highlighted significant challenges accompanying digital transformation, including cybersecurity threats, digital literacy gaps, legislative framework inadequacies, and the need for continuous technical support and infrastructure updates. The analysis revealed that while digitalization offers

substantial advantages such as improved efficiency, reduced bureaucracy, and enhanced transparency, it also creates dependencies on system reliability, requires substantial upskilling investments, and poses risks of personal data misuse.

The research highlighted the need for continued investigation in several critical areas to ensure the successful advancement of Ukraine's digital tax transformation:

1. Cybersecurity enhancement research: Further studies are required to develop advanced cybersecurity frameworks specifically tailored for tax administration systems, including investigation of emerging threats, development of real-time monitoring systems, and creation of incident response protocols for tax data protection.

2. Digital literacy assessment and development: Comprehensive research is needed to evaluate digital literacy levels across different demographic and business segments, develop targeted training programs, and create user-friendly interfaces that accommodate varying technological competencies while maintaining system security.

3. Legislative framework optimization: Future research should focus on analyzing existing legal gaps in digital tax service regulation, developing comprehensive legislative proposals that balance innovation with taxpayer protection, and studying international best practices for digital tax law implementation.

4. Artificial Intelligence integration studies: Detailed research is required to explore optimal AI implementation strategies in tax administration, including predictive analytics for fraud detection, automated risk assessment systems, and machine learning applications for taxpayer behavior analysis while ensuring ethical AI usage.

5. International standards alignment research: Further investigation is needed to analyze the integration process of Ukraine's digital tax system with EU and international standards, evaluate compatibility requirements, and develop roadmaps for seamless cross-border tax information exchange.

6. Economic impact assessment: Comprehensive studies should examine the long-term economic effects of tax digitalization on business competitiveness, shadow economy reduction, and overall fiscal policy effectiveness, including cost-benefit analyses of digital transformation investments.

7. User experience and accessibility research: Future research should focus on optimizing digital tax services for diverse user needs, including elderly populations, individuals with disabilities, and small businesses with limited technological resources, ensuring inclusive digital transformation.

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