

RESEARCH PAPER

Taxpayer Behaviour in Ukraine under Martial Law

Revenues, Reforms and Perceptions, 2022–2025

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ABOUT THIS PUBLICATION

The study combines analysis of official fiscal statistics and legislation with the results of a survey of State Tax Service staff, business representatives and experts conducted on 24–31 March 2025 (n = 64), and ten in-depth interviews.

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Introduction

The full-scale invasion of February 2022 transformed both Ukraine's tax system and the behaviour of its taxpayers. Economic activity collapsed – real GDP contracted by 28.8% in 2022 (State Statistics Service of Ukraine, 2023) – and the state had to rebuild its public finances at speed in order to sustain the armed forces. In the first months of the war a series of tax reliefs was introduced for businesses and households. Domestic revenue at that point covered little beyond defence, while civilian spending was financed largely from international assistance.

Between 2023 and 2025 tax policy moved in the opposite direction. Wartime reliefs were gradually withdrawn and replaced by revenue-raising measures, the most prominent being the increase in the military levy. This article traces that trajectory: the dynamics of tax revenue, the main legislative changes, how citizens and businesses perceive the tax authorities, the scale of tax evasion, and the conditions under which compliance might be strengthened.

The analysis draws on official fiscal statistics and on primary survey and interview data collected by the author in three groups: current and former staff of the State Tax Service (STS); business representatives and sole proprietors (FOPs); and experts, academics and members of civil society organisations.

1. Methodology and limitations

The empirical component consists of a structured online survey of three target groups and a set of semi-structured in-depth interviews.

The questionnaire was administered through Google Forms in parallel Ukrainian and English. It comprised three separate question blocks – one per group – and a common opening section. Respondents first chose their category and were then routed to the corresponding block. Fieldwork ran from 24 to 31 March 2025 and produced 64 responses:

- 38 from current or former STS staff (59.4% of the sample);
- 15 from business representatives, including sole proprietors, consultants and company owners (23.4%);
- 11 from experts, academics and members of civil society organisations (17.2%).

The survey was complemented by ten in-depth interviews: two with current or former STS staff, five with business representatives and three with experts and academics. The interviews were used to interpret the quantitative findings rather than to generate separate statistics, and they appear in this article as illustrative testimony.

The study has four limitations.

First, the sample is a convenience sample. It is not probabilistic and does not represent any of the three groups. The business (15) and expert (11) sub-samples are small enough that a single response shifts a share by 6.7 or 9.1 percentage points. Results for these two groups are therefore reported as counts and treated as descriptive only; no statistical inferences about the wider populations are drawn from them. Percentages are reported for the STS group (38).

Second, the STS sub-sample consists of people willing to answer questions about their own institution, which probably tilts it towards those with more settled or more favourable views of the service.

Third, the study did not undergo formal ethics review by an academic institution. Participation was voluntary, respondents were informed of the purpose of the research, and neither this article nor any related publication contains personal data or information that could identify a respondent.

Fourth, the survey was conducted in March 2025, before most of the developments described in Sections 2 and 3. Responses reflect respondents' views at that time.

In view of these limitations, the results should be read as an indicative account of how three groups of informed participants perceive the tax system, not as a measurement of the system itself.

Several questions allowed more than one answer; for these the shares sum to more than 100%, as noted in the text and in the figure notes. The six figures in Section 4 were produced by the author from the raw responses; full tabulations are provided in the accompanying appendix.

2. Tax revenue, 2022–2025

After the sharp fall of 2022, budget revenue recovered. In 2024 state budget revenue reached UAH 3.12 trillion, 16.9% more than in 2023 (UAH 2.67 trillion), against inflation of 12% (Interfax-Ukraine, 2025a). Of this, UAH 473.9 billion came as grants from international partners, while defence and security spending reached UAH 2.97 trillion, or 38.9% of GDP (Cabinet of Ministers of Ukraine, 2025a). Defence spending alone was thus equivalent to 95% of all state budget revenue, and civilian spending was financed to a large extent from external resources – grants and borrowing.

In 2025 the economy grew more slowly than in either of the two preceding years. According to the State Statistics Service's preliminary estimate, real GDP rose by 1.8% (after 3.2% in 2024 and 5.5% in 2023), and nominal GDP reached UAH 8.93 trillion. Growth picked up during the year, from 0.9% in the first quarter to 3.0% in the fourth (State Statistics Service of Ukraine, 2026; Forbes Ukraine, 2026a), but the annual figure was the weakest since the recovery began. The National Bank of Ukraine attributed the slowdown to electricity shortages, damage to gas-production infrastructure and a shortage of labour (National Bank of Ukraine, 2025).

Against this background, general fund revenue of the state budget amounted to UAH 2.66 trillion in 2025, of which UAH 530.4 billion came as grants from international partners. General fund expenditure reached UAH 4.19 trillion and total budget expenditure UAH 5.45 trillion. The gap was closed by borrowing, with UAH 2.15 trillion raised for the general fund. The National Bank transferred UAH 84.2 billion of its profit to the budget. Repayment of public debt absorbed UAH 596.8 billion and debt service a further UAH 361.6 billion (Ministry of Finance of Ukraine, 2026a, 2026b; Mind, 2026a).

The principal tax receipts of the state budget general fund are shown in Table 1.

Table 1. Principal tax receipts of the state budget general fund, UAH billion

Revenue source	2024	2025	Change
VAT on imported goods	466.1	542.4	+16.4%
Personal income tax and military levy	234.1	362.9	+55.0%
VAT on domestic goods (net of refunds)	268.3	306.5	+14.2%
Corporate income tax	271.1	284.7	+5.0%
Excise tax	210.4	280.9	+33.5%

Sources: 2024 — State Treasury operational data (Holovbukh, 2025a); 2025 — Ministry of Finance of Ukraine (2026a). Changes calculated by the author.

Gross receipts of VAT on domestic goods amounted to UAH 486.1 billion in 2025, of which UAH 179.6 billion was refunded to taxpayers — 14.2% more than a year earlier (UAH 157.2 billion). Other significant receipts included UAH 67.9 billion in dividends and shares of the net profit of state-owned enterprises, UAH 55.2 billion in import and export duties and UAH 43.4 billion in rent for the use of subsoil resources. The unified social contribution paid to the Pension Fund and the social insurance funds amounted to UAH 662.7 billion (Ministry of Finance of Ukraine, 2026a).

According to preliminary data, receipts secured by the STS for the state budget general fund in 2025 amounted to UAH 1,246 billion — 20.2%, or UAH 209.3 billion, more than a year earlier (Interfax-Ukraine, 2025b).

Three features of the 2025 outturn stand out.

The first is a change in the composition of growth. Receipts of personal income tax and the military levy rose by 55%: 2025 was the first full year in which the military levy was charged at 5% rather than 1.5% (the law took effect on 1 December 2024). Excise duty rose by a third, partly because of a new schedule of increases in tobacco excise that has applied since 1 January 2025 (Groshi, 2024). Corporate income tax, by contrast, grew by only 5%. Import VAT and import duty, for their part, came in below plan in the first half of 2025, by 3.9% and 7.4% respectively (Accounting Chamber of Ukraine, 2025; Mind, 2025).

The second is the build-up of tax arrears. According to STS data, arrears rose from UAH 175.7 billion on 1 January 2025 to UAH 278.5 billion on 1 January 2026 — an increase of almost UAH 103 billion, or 58%.¹ In the assessment of Member of Parliament Nina Yuzhanina, this was the largest annual increase since the start of the war: arrears had grown by UAH 39 billion in 2022, UAH 6 billion in 2023 and UAH 37 billion in 2024; over the four years as a whole they rose from UAH 105.7 billion to UAH 278.5 billion, and about UAH 35 billion was written off over the same period (Debet-Kredyt, 2026a). Annual write-offs of irrecoverable debt have been falling: UAH 11.4 billion in 2023, UAH 8.8 billion in 2024 and UAH 5.6 billion in 2025 (Mind, 2026b). The STS does not publish a detailed breakdown of the arrears or of the grounds for write-offs, a point Yuzhanina has also raised.

The causes of the increase cannot be established with certainty. One explanation is deteriorating corporate liquidity: energy, extraction and transport companies were directly targeted by strikes

in 2025. Another is offered by the Accounting Chamber, which rates the effectiveness of debt collection as low, citing regulatory gaps, insufficient digitalisation and delays in decision-making; it also found that write-offs accounted for 45.4% of the reduction in arrears between 2023 and the first half of 2025 (Mind, 2026b). The available data do not allow these factors to be separated.

The third is that the scope for raising revenue through rate increases has largely been used up. The main increase – that of the military levy – was fully reflected in 2025 receipts. Over the medium term, revenue will depend less on further rate rises than on broadening the tax base, reducing the shadow economy, modernising administration and making the use of public money more transparent.

3. Principal changes in tax legislation, 2023–2025

From 2022 into early 2023, Ukrainian tax law operated under a martial-law regime with numerous temporary reliefs and simplifications. From mid-2023 the direction changed: the state restored full taxation, broadened the base and tightened administration.

The most consequential change was the abolition of the “wartime” simplified regime, under which almost any business could pay a single tax of 2% of turnover. It had been introduced in March 2022 as emergency support during the most intense phase of the fighting. In June 2023 the Verkhovna Rada adopted Bill No. 8401 (Law No. 3219-IX of 30 June 2023), and the regime ceased to apply from 1 August 2023; documentary tax audits, suspended since the start of the invasion, resumed at the same time (LIGA:ZAKON, 2023). Business reacted negatively: audits returned without any improvement in the predictability of procedures.

The second change was the restoration of pre-war fuel taxation. In 2022, to stabilise the fuel market, excise on petrol and diesel was cut to zero and VAT reduced to 7%. Excise began to be restored at reduced rates from 30 September 2022 (Holobukh, 2022), and from 1 July 2023 the standard 20% VAT rate and full excise rates were reinstated – EUR 213.5 per 1,000 litres of petrol and EUR 139.5 per 1,000 litres of diesel. Market analysts expected pump prices to rise by UAH 5–8 per litre (Glavcom, 2023).

Bank taxation changed twice. Law No. 3474-IX, adopted in November 2023 against the background of record bank profits, set a 50% profit tax rate for banks for 2023 and a permanent rate of 25% (up from 18%) from 2024 (PwC Ukraine, 2023a). Law No. 4015-IX of 10 October 2024 applied the 50% rate again, this time to 2024 profits, and raised the rate for non-bank financial institutions (other than insurers) from 18% to 25% (Holobukh, 2024).

The same Law No. 4015-IX, in force from 1 December 2024, was the first measure since the start of the war to raise the tax burden on individuals and entrepreneurs substantially. The military levy on most types of income rose from 1.5% to 5%; for military personnel it remained at 1.5%. Sole proprietors also became liable for the levy: single-tax payers in groups 1, 2 and 4 pay 10% of the minimum wage per month, and those in group 3 pay 1% of income (Holobukh, 2024). The simplified system thereby acquired fiscal features of the general regime.

1. The increase continued in 2026: according to STS data, arrears reached UAH 294.7 billion on 1 August 2026, a further rise of about 6% in seven months; UAH 4.0 billion of irrecoverable debt was written off in January–July 2026 (Mind, 2026b).

Tax infrastructure was modernised in parallel. Law No. 3173-IX of 29 June 2023 provided for an electronic excise stamp for alcoholic beverages, tobacco products and e-cigarette liquids from 1 January 2026 (PwC Ukraine, 2023b); the full launch of the system was later postponed to 1 November 2026 (Debet-Kredyt, 2026b). In December 2024 parliament adopted a new schedule of tobacco excise increases from 1 January 2025, designed to reach the minimum level set by Council Directive 2011/64/EU by 2028 (Groschi, 2024).

An important administrative innovation was Law No. 3813-IX of 18 June 2024, which created the List of Taxpayers with a High Level of Voluntary Compliance, widely known as the “white business club”. The STS compiles the List quarterly against set criteria, including levels of tax payment and wages. Listed taxpayers receive a lighter control regime: a moratorium on most audits, shorter deadlines for individual tax rulings and VAT refunds, and a dedicated compliance manager. The List updated on 1 April 2025 contained 8,199 taxpayers (Debet-Kredyt, 2025a); in November 2025 it contained 7,638, which paid UAH 252.5 billion to the consolidated budget in January–November 2025, or 13% of all tax payments (Holovbukh, 2025b). Ministry of Finance Order No. 168 of 24 March 2026 refined the criteria for inclusion (Debet-Kredyt, 2026c). The mechanism is a genuine step towards risk-based administration, although it so far covers only a few thousand taxpayers.

Integration with European and international norms also continued. Since 1 October 2022 Ukraine has been a party to the Convention on a Common Transit Procedure, which has simplified customs formalities for business (State Customs Service of Ukraine, n.d.). In the exchange of tax information, the Multilateral Competent Authority Agreement on the automatic exchange of financial account information (CRS) took effect on 28 June 2024, with the first exchange in September 2024; the agreement on the exchange of country-by-country reports (CbC) took effect on 4 July 2024 (State Tax Service of Ukraine, 2026, p. 51).

The introduction of the Standard Audit File for Tax (SAF-T UA) did not proceed as expected at the time of the original research. Under Article 85.2 of the Tax Code, large taxpayers must provide electronic documents in SAF-T UA format within two working days of a request made during an audit (7eminar, 2025). Bill No. 6255, which would have introduced regular annual SAF-T reporting — for large taxpayers from 1 January 2025 and for all VAT payers from 1 January 2027 — was withdrawn by the Cabinet of Ministers and removed from the Verkhovna Rada’s agenda on 17 July 2025. The European Business Association and the American Chamber of Commerce had submitted comments on the bill, stressing the need for a transition period and for avoiding excessive administrative burden (KMP Law Firm, 2025). SAF-T UA thus remains a format for supplying data on request rather than a form of regular reporting.² The withdrawal did not mean that the standard had been abandoned: electronic audit is provided for in the National Revenue Strategy to 2030.

The government approved the Strategy by Order No. 1218-r of 27 December 2023, in fulfilment of Ukraine’s commitments to the International Monetary Fund (STS Main Department in Kyiv Oblast, n.d.). It remains the framework document for tax and customs reform, and the Ministry of Finance publishes the results of its implementation (Cabinet of Ministers of Ukraine, 2025b).

2. As of September 2026 no new bill had been submitted; according to the STS, SAF-T UA files are requested only during scheduled documentary audits and do not constitute regular reporting (7eminar, 2026).

One further initiative remained unfinished at the end of 2025: the taxation of income earned through digital platforms. The government approved a bill in April 2025, and its adoption was listed as structural benchmark No. 23 in the updated memorandum with the IMF (Forbes Ukraine, 2025). The law had not been adopted by the end of 2025.³

Taken together, 2024 and 2025 were a turning point. Most anti-crisis reliefs were withdrawn, and policy concentrated on mobilising resources and on longer-term structural change. The emerging system is more closely aligned with EU norms, more formalised and more digital. It is also less predictable: changes are often adopted in haste and take effect almost immediately — as happens in a country that is fighting a war and reforming its institutions at the same time.

4. Perceptions of taxation and tax reform

Attitudes to taxation in Ukraine remain complex and contradictory. Trust in the tax authorities has traditionally been low, and citizens and businesses often meet changes in tax policy with scepticism or outright rejection. The war has sharpened these tendencies, but it has also opened room to rethink how tax administration should work.

The measures of 2022 — the 2% simplified regime, the digitalisation of services and the moratorium on audits — were well received. As they were withdrawn in 2023–2024, criticism grew: the return to pre-war rules brought neither greater transparency nor more predictable administrative procedures. Business complaints centre on delayed VAT refunds, the blocking of tax invoices, limited access to advice and the risk of selective pressure.

The World Bank's tax compliance cost survey, conducted in April–May 2024 among 3,169 registered taxpayers, found low trust in the fairness of the tax authorities: only 7.8% of respondents fully agreed that the authorities were fair, and only 9.6% found tax procedures simple and understandable (World Bank, 2024, p. 23). A study by CASE Ukraine, based on the methodology of the World Bank's Global Survey on Tax Administration, points the same way. Views on the integrity of officials were almost evenly divided: 47.1% of respondents considered that tax and customs officials performed their duties conscientiously or mostly conscientiously, while 41.8% considered that officials often failed to perform their duties properly or abused their powers. Entrepreneurs were also more likely to believe that the STS tends to facilitate evasion schemes (27.5%) than that it prevents them effectively (22%) (CASE Ukraine, 2025). The service's reputation thus remains fragile even among those who deal with it directly.

Data from the Business Ombudsman Council reinforce this picture from another angle. Tax issues consistently dominate its caseload, accounting for 61% of the 1,191 business complaints received in 2024 (Glavcom, 2025). In 2025 the number of tax complaints fell — from 186 in the second quarter of 2024 to 108 in the second quarter of 2025 — but the share concerning audits

3. On 9 June 2026 the Verkhovna Rada adopted Bill No. 15111-d in full, introducing international automatic exchange of information on income earned through digital platforms and rules for taxing such income. The new rules are to take effect no earlier than January 2027, with full information exchange expected closer to 2028 (Debet-Kredyt, 2026d; Forbes Ukraine, 2026b). A related package to collect VAT on parcels worth up to EUR 150 through foreign marketplaces had not been completed by September 2026: the Rada rejected Bill No. 12360, which contained the customs provisions, on 26 May 2026 (Kurs, 2026), and supported the revised Bill No. 16051-1 only at first reading, at the third attempt, on 16 September 2026 (Forbes Ukraine, 2026c). These developments fall outside the period analysed here but bear directly on its conclusion about broadening the tax base.

rose from 29% to 44% (Business Ombudsman Council, 2025). Nina Yuzhanina attributes this to the resumption of audits after the quarantine and wartime moratoria (Debet-Kredyt, 2025b).

The European Business Association's 2025 Investment Attractiveness Index identified war, corruption, a weak judiciary, staff shortages and attacks on the energy system as the main barriers to investment; tax policy was not among them (Debet-Kredyt, 2025c).

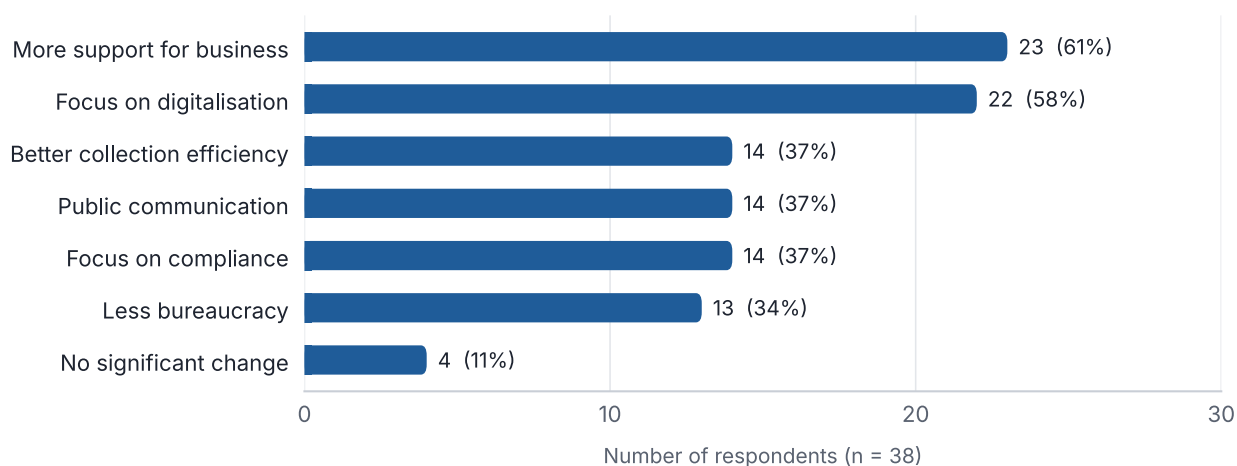
The central challenge for tax policy therefore remains the restoration of trust. The war obliges the state to mobilise resources, but without fair and effective administration the burden risks shifting onto compliant taxpayers.

4.1. Survey findings: tax service staff (n = 38)

All figures in this subsection were calculated by the author from the survey responses (author's survey, 2025; full tabulations in the Appendix).

STS staff describe an institution whose priorities have changed substantially since 1992. Asked how the goals of the tax authorities had changed (more than one answer allowed), 60.5% pointed to greater support for business and 57.9% to a focus on digitalisation. Improving collection efficiency, a focus on compliance and a focus on public communication were each cited by 36.8%, and reducing bureaucracy by 34.2%. Only 10.5% saw no significant change. The overall picture (Figure 1) is one of a gradual shift from a purely fiscal model to a service model.

Figure 1. How the goals of the tax authorities have changed since 1992: STS staff



Source: author's survey, 2025 (n = 38). More than one answer was allowed, so shares sum to more than 100%.

Asked what should change to adapt administration to wartime conditions, 65.8% chose a digital-first approach, 28.9% flexible payment schedules, and 21.1% each extended payment deadlines and additional reliefs. Digitalisation is thus seen as the main response to the new circumstances, to be accompanied by more flexible procedures.

Despite this service orientation, collection plans remain the basis on which staff are assessed. Asked how inspectors' work is evaluated, 47.4% each answered "against collection plans" and "as set by law", and 36.8% "against internal key performance indicators (KPIs)". Asked which indicators are actually applied, half named revenue collected, while 31.6% said that no indicators are applied at all — evidence that practice differs between offices. Such a system puts latent pressure on taxpayers and shifts attention from service to meeting fiscal targets.

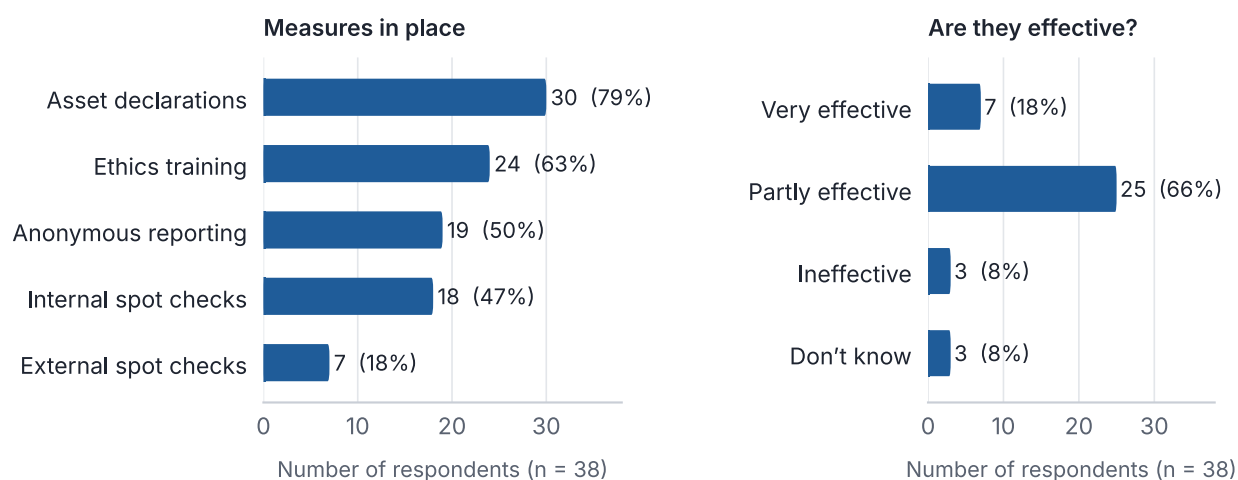
On procedures for assessing the quality of inspectors' work, 47.4% considered them clearly defined, 34.2% only partly defined, and 10.5% said that no such procedures exist. A regulatory framework exists, then, but is applied inconsistently.

The collection targets themselves are almost universally acknowledged. Asked whether they are applied, 65.8% said yes, at all levels; 7.9% said only at regional level; 5.3% said they are not applied; and 21.1% could not answer. The prevailing view within the service is thus that targets are a system-wide instrument rather than a local initiative.

Oversight of inspectors is predominantly vertical: 55.3% cited supervisors' reports and 52.6% performance metrics. Feedback from taxpayers was mentioned by 21.1%, and peer review by no one. The near-absence of horizontal or public accountability risks turning management into a closed system geared solely to indicators.

Corruption remains a live issue. Respondents confirmed that formal anti-corruption instruments exist – asset declarations (78.9%), ethics training (63.2%), anonymous reporting (50%) and internal spot checks (47.4%) – but only 18.4% considered them very effective; 65.8% rated them partly effective and 7.9% ineffective. The measures are thus widely seen as a formality. Figure 2 sets the two results side by side: the instruments are almost everywhere, but fewer than one respondent in five considers them very effective.

Figure 2. Anti-corruption measures in the STS: presence and perceived effectiveness



Source: author's survey, 2025 (n = 38). More than one answer was allowed in the left panel.

On cooperation with citizens and business, 89.5% confirmed taking part in regular consultations and 68.4% in working groups, but only 15.8% in joint policy development. Mechanisms for business participation are therefore weakly institutionalised.

The tax authorities communicate with taxpayers through many channels: the electronic cabinet (92.1%), telephone (84.2%), post (73.7%), and in person and by email (71.1% each). Asked which channel is most effective, 44.7% named the electronic cabinet and 28.9% personal contact. Respondents noted regional differences: in smaller towns personal contact predominates, which creates a risk of informal arrangements.

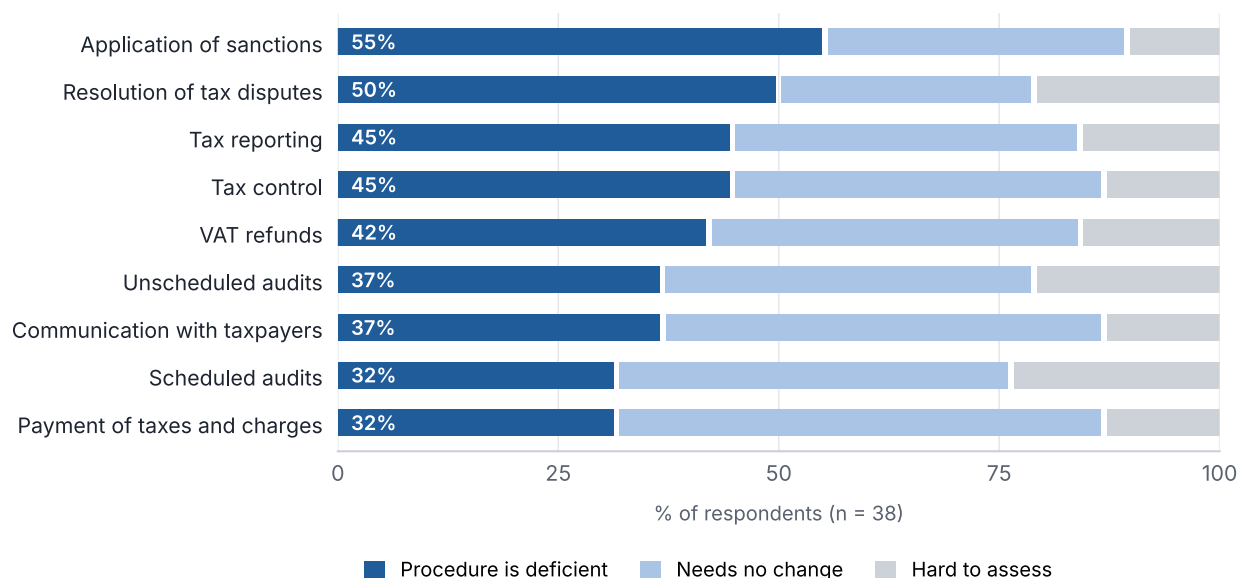
The main challenges identified were taxpayers' non-compliance with the law (63.2%), low awareness among citizens and businesses (44.7%), staff shortages and imperfect legislation (42.1% each), existing evasion mechanisms and outdated IT systems (34.2% each), and limited enforce-

ment tools (31.6%). One respondent added that ill-judged staff cuts at local level had weakened communication with taxpayers.

Assessing changes since February 2022, 84.2% named greater use of online services as the most important and 26.3% the restriction of field audits. As for tax payment itself, 42.1% said that more tax was being paid, 34.2% that late-payment breaches had increased, and 15.8% that the number of evaders had grown. In interviews, STS staff described this combination as natural: the more taxpayers there are, the more breaches there will be in absolute terms, so what matters is distinguishing minor from substantive ones. They also noted that sole proprietors increasingly use hired accountants, which improves compliance. The overall assessment of the war's effect on collection was nonetheless negative: 57.9% reported a strong negative impact and 31.6% a moderate one.

Respondents were asked to rate nine specific procedures. Those most often judged deficient were the application of sanctions (55.3%), the resolution of tax disputes (50%), tax reporting and tax control (44.7% each) and VAT refunds (42.1%). The payment of taxes and charges (55.3% saw no need for change) and communication with taxpayers (50%) were rated most favourably. One respondent proposed moving entirely to electronic communication with taxpayers to reduce corruption risk. The full ranking is shown in Figure 3. Tellingly, the procedures that attract the most criticism are those in which the tax authority takes discretionary decisions about the taxpayer – sanctions, disputes and control – while routine operational procedures are judged satisfactory.

Figure 3. STS staff assessment of nine tax procedures



Source: author's survey, 2025 (n = 38). Shares may not sum to 100 because of rounding.

To improve compliance, 76.3% favoured simplifying procedures, 44.7% rewarding compliant taxpayers and 42.1% educational campaigns. Stricter enforcement (10.5%) and harsher penalties (13.2%) found little support. Views on reliefs and incentives were divided: 28.9% saw a mixed effect, 23.7% thought they mostly help compliance and 21.1% that they mostly create loopholes; 26.3% could not say.

Among the causes of evasion, 73.7% named imperfect legislation, 39.5% distrust of the state, 36.8% high rates, 26.3% complicated procedures and 23.7% weak enforcement. Interviewees observed that the complexity of the law confuses even STS staff and that the rules for sole proprietors give rise to numerous tax-optimisation schemes. Small business representatives, for their part, said they see no results from the taxes they pay in their own communities, which undermines trust in the system as a whole.

4.2. Survey findings: business representatives (n = 15)

All figures in this subsection were calculated by the author (author's survey, 2025; see Appendix). The sub-sample is small, so the figures describe these fifteen respondents only, not business in general.

Most respondents (12 of 15) described their relationship with the tax authorities as neutral, that is, limited to paying taxes and filing returns; three described it as conflictual or tense, and three as active, involving proactive requests for advice. For ten respondents the relationship had not changed since 2022; two thought it had improved and two that it had worsened.

On the effect of martial law, seven saw no significant change, four noted less communication, four more pressure and three closer scrutiny. Interviews showed that the reduction in communication is partly welcomed, since the move online lowers corruption risk. Several entrepreneurs stressed, however, that large taxpayers often face additional pressure from inspectors, which they linked to low pay in the service and a lack of incentives to adopt a service model; one respondent made the same point in a comment on the questionnaire.

Ten respondents described their experience of dealing with the tax authorities as mixed, three as mostly negative and two as mostly positive. Sole proprietors interviewed said they find this hard to judge because they do not deal with the tax office themselves – their accountants or lawyers do.

Only four respondents considered the conduct of the tax authorities since 2022 to have been stable; seven said it depended on the individual inspector. This is consistent with the uneven application of procedures described above.

Asked what the tax authorities had done to improve compliance, six answered “nothing”, five cited fines and penalties, four personal contact, and two each awareness campaigns and simplified reporting. As for public campaigns encouraging tax payment, six were aware of them but considered them ineffective, five had not heard of any, two said none exist and only two considered them effective. In interviews, entrepreneurs confirmed that they come across no advertising or explanatory campaigns about the tax system or about paying taxes. Several said instead that during the year they had attended events organised by the relevant Verkhovna Rada committee, where they obtained the information they needed.

Views on how business compliance had changed diverged: five thought it had worsened, four that it had improved, three that it was unchanged, and three could not judge. Assessments of citizens' compliance were more cautious still, often because respondents lacked information on the full range of individual obligations such as land tax or the luxury tax. New legislation is not seen as a tool for improving compliance: six considered the new laws too complex, four that they are not observed and four that they have no effect on compliance; only two saw a positive effect.

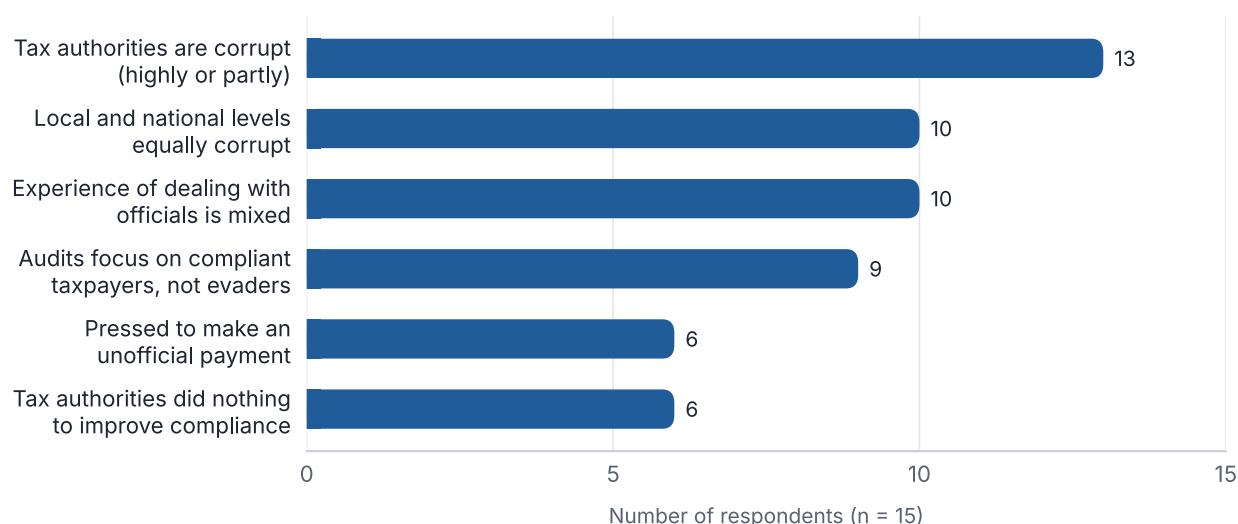
Asked whether business holds a common view of the tax authorities, seven said that view is mostly negative and seven that there is no consensus, since opinions depend on personal experience and the individual case.

Awareness of collection targets was limited: eight did not know whether they exist, five placed them at regional and local level, one at national level and one at all levels. In-depth interviews showed that micro and small businesses have little understanding of how the tax system works, whereas medium-sized and large companies were more often aware of KPIs and their role in generating pressure. Eight respondents linked targets to pressure on business and three to rewarding inspectors; six could not say.

The main communication channels were the electronic cabinet (10 respondents), official letters (8), email (7), telephone (5) and in-person meetings (3). Digitalisation was rated moderately rather than enthusiastically: on a five-point scale seven gave 3 points, five gave 4, two gave 5 and one gave 2. Some pointed to the risk of missing an important notice in the electronic cabinet when it is not duplicated through another channel. Nine reported no informal communication with the tax authorities and six said it occurs occasionally; interviewees explained that contact often goes through accountants or lawyers.

Audit frequency varied: five respondents are audited every few years, four rarely or never, three once a year and one several times a year. One reported an audit that began in September 2022 and was still under way at the time of the survey; another noted that frequency depends on the size of the taxpayer. Audits of such length invite suspicion of inefficiency or deliberate obstruction. Nine believed that audits focus mainly on compliant taxpayers rather than on suspected evaders – a perception that undermines the incentive to run a transparent business.

Corruption remains a central concern. Six respondents considered the tax authorities highly corrupt and seven that some corruption exists – together 13 of 15. Ten saw no difference between the local and national levels. Six reported that tax officials had pressed them to make unofficial payments: four once or twice and two frequently. One respondent, a lawyer, wrote that she had repeatedly heard of such approaches from clients; another described a pattern in which the better a company's payment record, the smaller the informal payments demanded of it. The main findings on how business perceives the tax authorities are summarised in Figure 4.

Figure 4. Business perceptions of the tax authorities

Source: author's survey, 2025 (n = 15). Counts are shown because of the small sub-sample; each response represents 6.7%.

Experience of appealing tax decisions was limited and largely negative: six had never tried, four found the process bureaucratic but workable, four difficult and biased, and one fair and transparent.

Ten respondents named civic responsibility as the main reason for paying taxes, followed by legal obligation (6), pressure from accountants (4), fear of sanctions (3) and support for the state in wartime (3). The dominant motive is a conscious civic stance rather than direct benefit. No respondent cited services received from the state, which points to a gap between the obligation to pay and what taxpayers receive in return.

The ability to pay taxes since February 2022 had not changed for seven respondents, had fallen slightly for five and substantially for two, and had increased for one. The sub-sample is thus split roughly in half between those whose capacity has held and those for whom it has fallen — evidence of resilience, but also of the need for adapted support. Eight respondents thought that taxpayers use wartime reliefs moderately, three very widely, three rarely and one not at all. Interviews showed that almost all the sole proprietors interviewed had used the available reliefs; one said he had continued to pay the unified social contribution on civic grounds even when it was not compulsory. Large business representatives described the reliefs as valuable at the start of the full-scale war, as a sign of support from the state.

How might tax payment best be encouraged (more than one answer allowed)? Thirteen chose simpler procedures, twelve each full digitalisation and transparent information on how taxes are spent, six each lower taxes and less control by the tax authorities, five statutory requirements and four advocacy measures. Business expects not sanctions but an effective tax policy with a low barrier to entry.

Consistently with this, nine said they know in general terms where their taxes go but receive too little information from the state; only four had a concrete picture. Seven would use an option to direct part of their taxes to designated charitable funds instead of the state; two more suggested other recipients — the regions where they do business, or military brigades directly. This indic-

ates limited trust in the state's management of public money and a wish to contribute to recovery in a targeted way.

4.3. Survey findings: experts and academics (n = 11)

All figures in this subsection were calculated by the author (author's survey, 2025; see Appendix). This is the smallest sub-sample; some findings turn on a difference of one or two responses, so results are given as counts.

Experts' assessment of Ukrainians' ability to pay taxes after 24 February 2022 was markedly negative: seven of eleven thought it had fallen substantially, one slightly, two saw no change and one thought it had increased. This is a harsher verdict than the one entrepreneurs gave about their own firms, although the two cannot be compared directly: experts were judging the position of the population as a whole, including its most vulnerable groups, whereas entrepreneurs were describing their own businesses.

Five experts considered citizens and businesses partly informed about the martial-law changes to tax legislation, two poorly informed and two well informed; two could not say. Awareness is thus seen as incomplete rather than absent, but the gaps are wide enough to hinder the use of available instruments and to affect compliance.

Four experts thought that wartime reliefs are used rarely, three moderately, two very widely and two not at all. The reliefs, it seems, do not always reach their intended recipients or are not perceived as real support. In interviews, some experts explained that the reliefs were aimed mainly at business, so citizens had little reason to know of them; others, drawing on their own experience as sole proprietors, described the reliefs as simple and clear.

Opinion on the appropriate level of taxation was divided: four favoured a progressive system, three thought citizens should pay more to support the army, two that they should pay less because incomes have fallen, and two that they should pay as before the war. There is no consolidated position, although the largest group favours differentiation by ability to pay over a uniform rate. In interviews, experts and academics agreed that tax increases are unavoidable given Ukraine's commitments to its international partners, the IMF in particular.

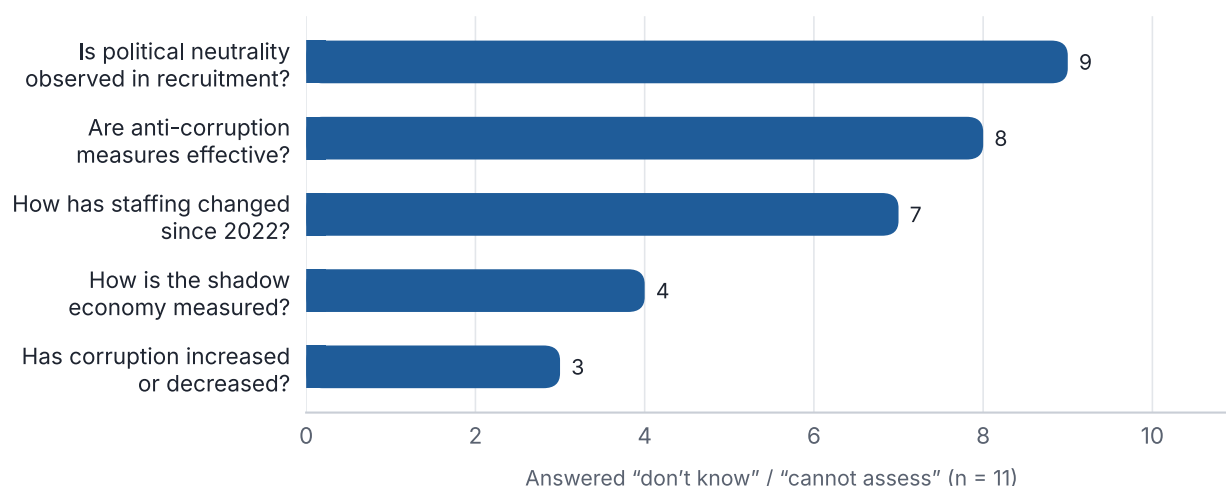
The most striking result in this group concerns the direction of reform. Asked where reform of the tax authorities is heading, eight of eleven said it has no clear direction; two pointed to decentralisation and one to automation. Asked separately what changes had taken place in the structure of the tax administration in recent years, six named digitalisation, one each centralisation and personnel restructuring, and three could not name any change or did not know. Reform is thus perceived as technical rather than systemic — a set of digital improvements without a visible strategic thrust. This contrasts with the existence of the National Revenue Strategy to 2030 and suggests either that the Strategy is barely visible to informed outside observers or that its implementation is not perceived as a coherent programme.

On differences between the regional and national levels, four experts pointed to more communication with taxpayers locally, three to staffing, two each to the level of digitalisation and the intensity of audits, and one each to transparency and to higher corruption locally; one saw no difference. Digitalisation was rated moderately: six gave it 3 points out of 5, four gave 4 and one gave 2.

Asked how staffing at the tax authorities had changed since February 2022, seven of eleven could not say; two saw no change, two pointed to staff shortages and one to declining qualifications. That most experts could not answer is itself a finding: it points to a lack of accessible information and an opaque personnel policy. Some interviewees noted that the suspension of competitive recruitment to the civil service has made staffing a matter of concern.

The question on political neutrality in recruitment produced a similar result: nine of eleven did not know whether neutrality is observed, and two thought it is. No respondent said it is violated. The correct reading of this result is not that neutrality is being breached but that recruitment procedures are opaque to informed outside observers. That is a serious finding in itself, since transparent procedures are a precondition of trust in an institution. Figure 5 draws these results together: on five questions about the internal workings of the tax administration, the most common or one of the most common answers among professional observers was that they could not judge.

Figure 5. Questions experts could not answer



Source: author's survey, 2025 (n = 11). Bars show the number of respondents answering "don't know" or "cannot assess".

Views on the trend in corruption were equally inconclusive: four saw no change, three an increase and one a decrease, while three could not say. Six considered that unofficial payments are initiated by both officials and taxpayers, two mainly by officials and one mainly by taxpayers; two could not say – so the corruption risk is seen as two-sided. No one considered anti-corruption programmes effective: three said they are not, and eight did not know. Read alongside the responses of STS staff, who mostly rated the same measures as partly effective, this suggests that the measures neither produce visible results nor are adequately communicated. Some interviewees said they hear from business representatives that corruption has increased, which is consistent with surveys conducted by business associations.

On how the shadow economy is measured, four cited expert estimates, two said it is not measured, one pointed to bank data and four could not answer. There is no commonly accepted approach, and official analysis again appears insufficiently transparent. One expert said he follows the information published by official bodies but has doubts about its quality.

Finally, to encourage tax payment, nine chose simpler procedures, six each full digitalisation and transparent information, and five lower taxes. Tougher measures – heavier penalties and more

control — were supported by one respondent each. Eight of eleven said they know in general how their taxes are spent but lack information, and nine would use an option to direct part of their taxes to designated funds. Eight said there are no public campaigns encouraging tax payment at all, two were unaware of any, and one considered existing campaigns ineffective.

4.4. Synthesis across the three groups

Taken together, the three groups produce a coherent, if unflattering, picture.

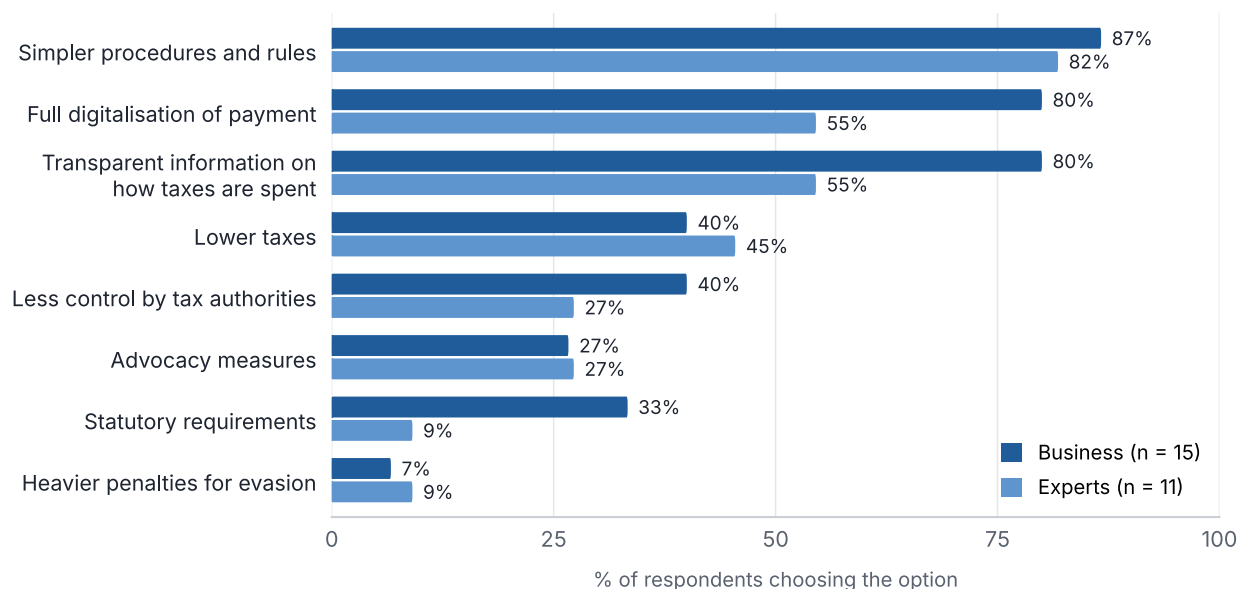
Tax service staff acknowledge that their institution has changed: its priorities have shifted from purely fiscal pressure towards support for business and digital services. They also report that the shift is uneven, that horizontal and public oversight is largely absent, and that performance is tied to quantitative plans. That link puts pressure on taxpayers and works against the very service model these respondents endorse. Formal anti-corruption instruments are regarded within the service as only partly effective.

Business sees the system as complex, unpredictable and geared to fiscal targets. Digitalisation and wartime reliefs are acknowledged as real improvements, but they have not produced a sense of systemic change. Relations with the tax office are mostly neutral or mixed rather than hostile, yet respondents report pressure on those who pay a lot and link it to inspectors' low pay and to incentives tied to financial plans. Awareness of tax changes, reliefs and audit procedures is low, especially among sole proprietors, who rarely deal with the tax office themselves and leave this to accountants or lawyers. The lack of effective information campaigns, limited access to good advice and unclear criteria for tax decisions all erode trust. Civic responsibility remains the main declared reason for paying taxes, but the state does not reciprocate with any sense of support or fairness.

Experts and academics point to deeper institutional problems, and their most important contribution is a negative one: on staffing, political neutrality in recruitment, the trend in corruption, the effectiveness of anti-corruption programmes and the measurement of the shadow economy, the most frequent answer was "don't know". This is not a failing of the respondents. Professional observers of tax policy cannot assess these questions because the necessary information is not published in a usable form. The clearest finding from this group — that reform lacks a clear direction — should be read in the same light.

All three groups regard corruption as a critical problem, though they characterise it differently. Business largely believes that it exists, and a substantial minority has experienced demands for unofficial payments. STS staff regard the formal anti-corruption measures as only partly effective. Experts mostly cannot assess the trend. What the groups share is a view of the risk as two-sided: the initiative may come from officials or from taxpayers.

On remedies the groups converge so closely that the agreement is worth showing directly. Figure 6 compares the answers of business and expert respondents to an identically worded question. The order of priorities is almost the same in both groups, and in both the coercive options come last.

Figure 6. How to encourage tax payment: business and expert responses

Source: author's survey, 2025. Business n = 15, experts n = 11; more than one answer was allowed. STS staff were asked a similar question with a different set of options, so their answers are not shown here; in that group 76.3% chose simpler procedures and only 10.5% stricter enforcement.

Respondents see the basis for compliance not in sanctions but in transparent, simple and fair rules. The priorities named most often were full digitalisation of procedures, accessible information on how taxes are used, simpler administration, better public services and the opportunity for citizens and businesses to decide the destination of part of their taxes. Wartime reliefs were viewed positively overall, but need to be better communicated and more accessible.

A sustainable tax culture in Ukraine therefore requires a comprehensive approach: transparency in administration and spending, a stronger service function within the STS, a rethinking of the inspector's role, decentralisation of management functions, modernised personnel policy and a different system of incentives. Without greater trust in institutions, less corruption and effective feedback from taxpayers, reform efforts will remain piecemeal.

5. Recommendations

Strengthening tax compliance in Ukraine requires consistent action to restore trust in the state, reduce the administrative burden, ensure transparency and improve communication with taxpayers. The findings point to several priorities.

Transparency of spending. The most consistent finding across the three groups is a lack of accessible, comprehensible information on where taxpayers' money goes. Most business and expert respondents said they know in general how taxes are spent but receive too little information from the state. The state should create interactive platforms or regular public reports on the use of tax revenue at national and local levels, with particular attention to feedback channels. This is not only a matter of trust: it allows policy to be aligned more closely with taxpayers' expectations.

Information and education. Most of the entrepreneurs surveyed either were unaware of public campaigns on tax payment or considered them ineffective, and most experts said no such cam-

paings exist. The STS, together with the relevant Verkhovna Rada committees and civil society organisations, should launch a long-term campaign to build tax culture. It should combine national messages on the role of taxes in defence, education and healthcare with practical guidance on simplified reporting, the use of reliefs and advice for sole proprietors. Legislative changes in particular need explaining in plain language with concrete examples.

Completing digitalisation. Digitalisation should not be reduced to moving procedures online; it must be convenient and inclusive and reduce corruption risk. The approach to electronic notifications needs review – in particular, critical information should be duplicated through more than one channel, a problem business respondents raised directly – and electronic support should be introduced and online cabinets improved. A full move to electronic communication during audits and consultations, proposed by STS staff themselves, deserves serious consideration.

Personnel policy and performance assessment. Transparent competitive recruitment to the STS should be restored, pay reviewed to reflect responsibility and risk, and staff given continuous training and ethical support. Performance assessment should change: collection indicators should be complemented by measures of service quality, requests resolved and reductions in complaints, rather than plan fulfilment alone. This would ease fiscal pressure on business and embed a service logic in the relationship.

Publication of administrative data. The inability of expert respondents to assess staffing, neutrality in recruitment, trends in corruption or the shadow economy is a direct consequence of unpublished data. The STS should publish detailed statistics on staffing and vacancies, the composition of tax arrears and the grounds for write-offs, the selection of taxpayers for audit and audit outcomes, and the handling of complaints. Without this, external evaluation of reform is impossible, and the impression that reform lacks direction will persist regardless of what is actually being done.

Participation mechanisms. Business respondents repeatedly stressed that they want a say in tax policy. Standing forums for dialogue – working groups attached to Verkhovna Rada committees, public councils at the STS, business forums – would allow the interests of different groups to be taken into account and would strengthen the legitimacy of decisions. Consideration should also be given to allowing part of tax liabilities to be directed as designated contributions to community development, humanitarian needs or infrastructure. Seven of fifteen entrepreneurs (and two more in part) and nine of eleven experts expressed interest in such a mechanism, which justifies a limited pilot.

Reviewing the audit system. The principles governing the selection of taxpayers for audit, audit duration and risk criteria should be revised in the light of international experience and documented abuses. Frequent and lengthy audits, especially of compliant taxpayers, undermine voluntary compliance and push firms towards informal arrangements. A risk-based approach, automated selection and independent monitoring of audits would help restore trust in the control function. The List of Taxpayers with a High Level of Voluntary Compliance can serve as a foundation, provided that its inclusion criteria are stable and published.

Adaptability. Reform must remain flexible. Wartime conditions call for flexible payment schedules, automatic extension of filing deadlines for certain categories of taxpayer and continued reliefs for sole proprietors and small businesses. The sharp rise in tax arrears in 2025 – 58% in a

single year — may point to genuine liquidity problems among some firms, although the Accounting Chamber also highlights weak collection. Either way, instruments for structured deferral of payments should be developed together with modernised debt collection. As conditions stabilise, the system should move towards a model that is simple, predictable, fair and taxpayer-centred.

Durable tax compliance rests not on sanctions but on respect for the taxpayer, transparency in the state's actions and honest partnership. Its foundation must be trust rather than fear — and that is the principle on which Ukraine's tax policy should now be built.

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Note on data: budget figures are in hryvnia on a cash basis and, unless otherwise stated, refer to the general fund of the state budget. Percentage changes were calculated by the author from nominal figures and are not adjusted for inflation.