

# Scientific Bulletin of Mukachevo State University

Series

## Economics

Volume 9, No. 4, 16-23

Journal homepage: <https://economics-msu.com.ua/en>

UDC 336.226.11

DOI: 10.52566/msu-econ.9(4).2022.16-23

### Tax Audits During the Period of Martial Law in Ukraine

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**Abstract.** The article reveals the peculiarities of conducting tax audits by controlling bodies. In Ukraine, a ban on the implementation of tax supervision (control) measures has been in effect since March 18, 2020, from the beginning of the introduction of quarantine restrictions. With the introduction of martial law, the moratorium was extended, but there are a number of exceptions that require detailed study. The purpose of the article is to study the problematic issues of conducting tax audits in conditions of instability of tax legislation: martial law and quarantine restrictions due to COVID-19, as a result of changes to the legal framework. The chronology of changes made to the Tax Code of Ukraine (TCU) during half a year of martial law was analyzed. The first “wartime” law extended the quarantine moratorium on tax audits under martial law, and subsequent ones made changes to the TCU. During martial law, any tax audits cannot be started, and those that have been started are suspended. The exception is cameral and factual audits, as well as unscheduled documentary audits, which are carried out on a voluntary basis at the request of payers. The grounds for such checks are also the receipt by the controlling body of information about the existence of violations of the norms of tax or currency law on the part of the payer. The results of the study were obtained by means of theoretical and methodological analysis of the provisions that highlight the problematic issues of verification of the activities of payers. The goal was achieved as a result of the application of an in-depth content assessment of the norms of tax law, aimed at understanding the essence of the types of tax audits and the peculiarities of their implementation in the conditions of martial law, the official website of the Ministry of Finance of Ukraine and the State Tax Service of Ukraine, as well as a number of scientific publications on this issue of research. The article is aimed at studying key problems in the field of tax administration as a whole and in the context of the implementation of relevant tax control measures

**Keywords:** tax supervision (control), cameral audits, factual audits, documentary audits, quarantine restrictions

Received: 14.10.2022, Revised: 02.12.2022, Accepted: 23.12.2022

**Suggested Citation:** Kmit, V. (2022). Tax audits during the period of martial law in Ukraine. *Scientific Bulletin of Mukachevo State University. Series “Economics”*, 9(4), 16-23.

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## Introduction

Since the beginning of the war (12 April 2014) and the introduction of martial law (24 February 2022), Ukraine has undergone corresponding changes in many financial and economic aspects, among which tax audits, which are an important component of state control, have a significant place.

An important prerequisite for the effective functioning of the tax administration system in the country is the existence of tax supervision (control), which would guarantee the proper tax culture of taxpayers in their relations with the controlling authorities, which have special tax rights and obligations. Taxes, fees and other tax payments that form the revenue part of the state budget are also involved in the processes of regulation of centralised state funds, and, therefore, require proper state control in terms of completeness and timeliness of tax payments, the objectivity of the tax base, timely submission of tax and other reports, and compliance with tax law.

The Tax Code of Ukraine (hereinafter – the TCU) [1], which has been in force for more than a decade – since 2011, clearly distinguishes the functions of tax supervision (control), and substantiates and regulates the procedures and forms of tax control by its types. However, the context of martial law introduces changes to the mechanism of such state control.

With the outbreak of active hostilities, a number of amendments were made to the current Tax Code of Ukraine [1] and a number of other acts of Ukraine on tax law relating to the sphere of tax administration in the conditions of martial law. There are a lot of innovations, in particular regarding the conduct of tax audits, which require thorough study and analysis.

Many studies have been dedicated to the analysis of theoretical and practical aspects of the challenging nature in terms of determining the economic essence and content of tax audits, the specifics of the mechanism of their application. Methodical approaches to the organisation of tax control are studied in the works by V.Z. Bilinsky, P.Yu. Buryak, N.S. Zalutska, B.A. Karpinsky [2], O.V. Dobroskok [3], I.V. Leschuh, M.I. Melnyk [4], M.I. Krupka, R.Yu. Paslavka & N.B. Demchyshak [5], F.P. Tkachuk [6] and many others. In particular, a group of researchers, P.Yu. Buryak, V.Z. Bilinsky, P.Yu. Buryak, N.S. Zalutska, B.A. Karpinsky [2], focus on tax control and reveal its essence as “the activity of tax authorities to supervise the compliance of the process of taxpayers’ organisation of accounting of taxable objects, methods of calculation and payment of taxes and tax payments under current regulatory and legislative acts of the taxation sphere, identification of deviations made in the implementation of tax legislation, and determination of the impact of the consequences of violations on tax liabilities”. The work by O.V. Dobroskok [3] reveals the theoretical foundations of tax control and characterizes the methods of its main types, criteria and indicators of efficiency of control and inspection actions of tax authorities. The monograph by I.V. Leschuh, M.I. Melnyk [4] describes in detail the institutional deformations of the tax control system and conceptual approaches to its organisation. In a collective

monograph prepared by M.I. Krupka, R.Yu. Paslavka & N.B. Demchyshak [5] the emphasis is placed on the primary expediency of supervision and “tax supervision (control) is understood as the activity of specially authorised bodies of the state and citizens’ associations aimed at detecting and preventing violations of tax legislation, as well as protecting the rights and interests of taxpayers”, with which I agree since there is an urgent need to move from ineffective total tax control to supervision – a system of prevention of offences and monitoring of taxpayers’ activities, as well as reducing pressure on the business environment and involving the public in such control. I also support the argument of F.P. Tkachuk [6] that the creation and continuous improvement of electronic services for taxpayers “will contribute to the establishment of a closer and constructive dialogue “taxpayer – state fiscal service”, which will be one of the effective preventive measures in the national system of tax control and – as a result – minimise the phenomena of tax evasion.

The recent publications of Ukrainian scientists do not pay enough attention to the timely analysis of the norms of the current tax law in terms of the implementation of such a form of tax supervision (control) as tax audits, in particular in the context of existing conditions determined by quarantine restrictions and martial law. Given the rapidity of changes in tax legislation due to the impact of martial law and the importance of communicating information to taxpayers on aspects of tax regulation, this study is relevant and timely.

*The purpose of the article is to study the problematic aspects of tax audits in the context of martial law and quarantine restrictions due to COVID-19 since the analysis of recent studies indicates the instability of tax legislation and significant contradictions in the norms of tax law. The main objective of the investigation is to assess the legality of the current legislation regarding the conduct of tax audits by regulatory authorities as the main form of implementation of tax supervision (control). The analysis of the amendments to the tax legislation contributes to a better understanding by taxpayers of their rights and obligations, which will allow taxpayers to timely and fully fulfil their tax obligations, which is especially important in the conditions of active hostilities and lack of financial resources.*

## Materials and Methods

The results of the study were obtained through a deep comparative analysis of the works of Ukrainian scientists on the organisation of tax control and official regulations regarding amendments to the Tax Code of Ukraine for certain types of tax audits. In particular, based on the application of empirical methods in identifying the features of a number of applied aspects that highlight the key problems and complex issues of the implementation of control and verification measures by the authorised controlling bodies of Ukraine, attention was focused on the expediency of transition from total control to the supervision of taxpayers. The paper also uses a set of various methods of scientific cognition, in

particular: system analysis (to classify the types of audits), analysis and synthesis (to determine the relationship between the forms of tax supervision (control)), classification (interpretation of concepts, categories, activities of individual bodies that have powers in the field of tax supervision (control): Accounting Chamber of Ukraine, the Ministry of Finance of Ukraine (hereinafter – the Ministry of Finance), the State Audit Service of Ukraine, the State Tax Service of Ukraine (hereinafter – the STSU), the State Customs Service of Ukraine, the State Labor Service, etc.), formalisation (for structuring the process of different types of tax audits), observation (for chronological analysis of changes made to the tax legislation), forecasting (for determining the expected consequences of reforming the national tax administration system in terms of conducting certain types of tax audits and their consequences for taxpayers and the state economy as a whole).

The interpretations of the Ministry of Finance and the State Tax Service of Ukraine on the application of certain provisions of tax law regarding the audit of taxpayers' activities and a number of publications covering certain aspects of the relevance of the chosen topic were subjected to a particularly thorough analysis. This study is aimed at solving the existing issues in the field of tax administration in general and in terms of tax supervision (control) in particular.

Considering the circumstances, which include hostilities in certain territories of Ukraine and quarantine restrictions due to the coronavirus infection, it is advisable for the controlling authorities to solve the existing problems in tax supervision (control) in a balanced manner and to ensure that tax audits do not hinder the activities of

individual taxpayers and allow them to actively contribute to the state treasury.

## Results and Discussion

One of the most effective ways to obtain data on the taxpayer's activities in terms of fulfilling their tax and monetary obligations is a tax audit.

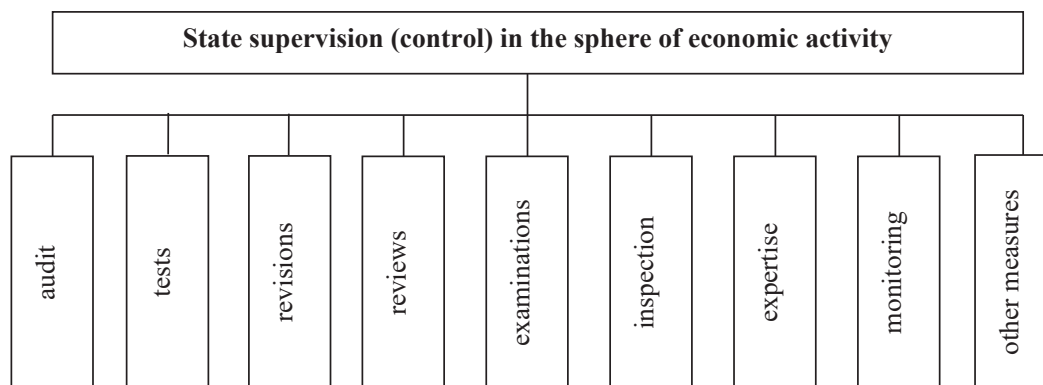
Tax audit is a form of supervision (control), which is carried out by authorised controlling bodies and some executive authorities to ensure compliance with the current provisions of tax law by both individuals and legal entities – taxpayers.

The Tax Code of Ukraine distinguishes the following main types of audits:

- Office (Article 76 of the TCU [1] defines the grounds and procedure for implementation);
- documentary (the procedure for conducting them is defined in articles 77-79, 81 of the TCU [1]);
- on-site (Articles 80-81 of the TCU) [1].

In practice, tax audits are classified according to certain criteria:

- according to the source of obtaining data about the payer, tax audits are divided into a documentary or on-site ones;
- in accordance with the method of organisation of such inspections and the schedule of their conduct formed by the State Regulatory Service of Ukraine – scheduled or unscheduled;
- depending on the location of the control measure – on-site or off-site ( non-visiting);
- based on the scope of issues that require detailed analysis – complex or thematic; operational, counter or repeated.



**Figure 1.** Types of tax audits by classification criteria

**Source:** [6, p. 83]

Therefore, “all types of tax audits are interconnected, interrelated, complement each other and are aimed at the effective implementation of the main functions of tax supervision (control) over the activities of taxpayers” [6, p.83].

In the practice of the State Tax Service of Ukraine, different types of tax audits are usually applied simultaneously, depending on the tasks set for the supervisory authority – the subject of the tax audit. In addition, all tax audits must be carried out in the context of the subject

matter of the audit, which is indicated by the head of the Supervisory Authority to conduct such an audit.

At the same time, the duty of the taxpayer (Article 85.2 of the TCU) [1] is to provide the representative of the supervisory authority with all the necessary tax documents in full, if such are related to the subject of the audit and are the object of control.

It should be emphasized that until 2020, the controlling authorities carried out inspections of the activities

of business entities in the usual way: scheduled tax audits – according to the official annual plan of such audits, which is published in the media (with an official warning 10 calendar days in advance); unscheduled tax audits are carried out unexpectedly (without warning), but on certain grounds, as provided by the Tax Code.

Starting from March 18, 2020 – with the beginning of quarantine restrictions due to the coronavirus infection – a moratorium on all tax audits was introduced, according to the amendments made to clause 52-1 to Section XX “Transitional Provisions” of the Tax Code [1].

Currently, quarantine restrictions have been extended and martial law has been prolonged in the country, during the six months of which a number of provisions on tax law have been introduced in terms of amendments to the current Tax Code, which are directly applicable to the inspection of business entities by the State Tax Service and other regulatory authorities through various types of tax audits.

Thus, from February 24, 2022, with the introduction of martial law, a moratorium on all types of tax audits was imposed, according to the adopted Law of Ukraine “On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine on the Features of Taxation and Reporting during the Period of Martial Law” [7], which provided that for the duration of the martial law, all tax audits initiated were suspended and no other tax audits could be initiated. The same law also suspended the limitation periods established for taxpayers and tax authorities. Also, this law exempted all taxpayers from fulfilling their tax obligations and from liability for late submission of tax reports. Regarding its tax obligations, the taxpayer must fulfil such an obligation within 3 months following the termination of martial law or its abolition in Ukraine. Also, according to the Law of Ukraine “On Protection of Interests of Subjects of Submission of Reports and Other Documents During the Period of Martial Law or State of War” [8], after the war ends, legal entities are allowed to submit all reports (both financial and audit, etc.) within the specified period (3 months) for the entire period of non-submission of such reports or other documentation.

Further, the Law of Ukraine “On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Regarding the Validity of Norms for the Period of Martial Law” (hereinafter – Law No. 2120) [9] introduced certain clarifications, which allowed the controlling authorities to conduct on-site and office tax audits, but subject to the availability of budgetary reimbursement. In particular, according to the amendments made to para. 69.2 of the TCU, “tax audits are not initiated, and the initiated audits are suspended, except for: office audits of declarations or adjusting calculations (if submitted), to which an application for refund of the amount of budgetary refund has been submitted, the indicators of which are formed on the basis of tax invoices and/or adjustment calculations drawn up and registered in the Unified Register of Tax Invoices and/or customs declarations, except for goods (products)” [9].

It is necessary to highlight that Law No. 2120 [9] provided for the abolition of the moratorium on the collection

of fines, which was introduced during the quarantine restrictions due to the spread of COVID-19. In particular, “in case of detection of violations of the law based on the results of inspections, taxpayers are held liable in accordance with the Tax Code, laws, control over which is entrusted to the controlling bodies, and the requirements of the legislation on the moratorium (suspension) of the application of penal (financial) sanctions (fines) for the period of martial law, state of emergency and/or for the period of quarantine established by the Cabinet of Ministers of Ukraine throughout Ukraine to prevent the spread of coronavirus disease (COVID-19), in this case does not apply [9].

Also, the relevant ban should be in force for the entire duration of martial law, and for another four months from the moment of its cancellation or termination.

It is also worth highlighting that for the period of martial law, tax fines for violations related to the use of cash registers are not imposed.

Law No. 2120 [9] from March 17, 2022, the TCU established the permission to conduct on-site tax audits, namely:

- for the duration of martial law, the taxpayer must bear the appropriate financial responsibility established by the Tax Code of Ukraine and applied by the controlling body over the results of the tax audit;

- certain amendments were made to the TCU, according to which the controlling body has the authority to conduct on-site tax audits also in terms of taxpayers’ settlement transactions, including payments for goods (works, services) using electronic payment terminals (subpara. 80.2.2, 80.2.3.).

The subsequent Law of Ukraine “On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine on Improving the Legislation for the Period of Martial Law” [10], which entered into force on April 5, 2022, introduced amendments that allow regulatory authorities to carry out in-house audits of officially declared information regarding those taxpayers who are subject to the single tax and the 4<sup>th</sup> group of taxation. In particular, the term for them has been extended by 6 months to fulfil their tax obligations after the termination or cancellation of martial law in Ukraine if it was not possible to fulfil such an obligation due to military operations. Also, during a state of emergency or martial law, taxpayers are allowed to submit tax reports to the supervisory authority in paper form.

Further, the changes that were introduced with the adoption of the Law of Ukraine “On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine on the Administration of Certain Taxes during the Period of Martial Law, State of Emergency” [11], which entered into force on April 16, 2022, did not generally narrow the impact of the military moratorium on tax audits but established certain features regarding the execution of the results of office audits. Also, for the duration of martial law, regulatory authorities have the authority to control and monitor pricing. Such control, according to the TCU, is carried out by means of actual inspections, but provided that there is at least one of the following grounds: violations by certain taxpayers of the current tax law on prices or pricing have

been detected; a complaint has been received from a consumer about violation of the established rules that apply to the establishment of state-regulated prices and in the process of their application and formation. The regulatory authorities also are empowered to conduct on-site inspections of taxpayers' activities in terms of their compliance with the applicable tax laws and rules that apply to fixed and marginal prices and determine the margin limits of trade margins [1].

The following innovations in terms of tax audits occurred with the adoption of The Law Of Ukraine "On amendments to the tax code of Ukraine and other laws of Ukraine concerning the specifics of tax administration of taxes, fees and a single contribution during a state of war or emergency" (hereinafter referred to as Law No. 2260) [12], which entered into force on May 27, 2022, and one of the key provisions of which is the exclusion of certain types of tax control from the moratorium.

The new version of the TCU [1], is set out in subpara. 69.2, according to which all tax audits (except for office, documentary unscheduled and on-site) cannot be started, and those that were started earlier are suspended.

As for office inspections, they are currently carried

out exclusively on the premises of the State Tax Service of Ukraine and if there are grounds for reporting tax data reflected in the value-added tax (hereinafter – VAT) declarations of the taxpayer, as well as in other tax information – in terms of VAT accounts of the taxpayer, customs declarations, data from the Unified Register of Tax Invoices (hereinafter referred to as the URTI), the Electronic VAT Administration System (hereinafter referred to as the E-VAT), the Electronic Fuel Sales Administration System (hereinafter referred to as the EFS), the Unified Register of Excise Tax Invoices (hereinafter referred to as the URET), etc. In addition, paras. 75.1. 1 of the TCU [1] states that office inspection may be carried out by the STSU body for compliance by the taxpayer with the established deadlines for filing tax calculations and declarations, in particular: timely registration of tax invoices and adjustment calculations (hereinafter – TI/AC) in the URTI and in the excise invoice and excise invoice adjustment calculation (hereinafter – AN/AC) in the URET; correction of errors in the TI; compliance with the deadlines for repayment of tax/monetary obligations.

When conducting office, an official of the Supervisory Authority monitors VAT tax returns.

**Table 1.** Terms of office audits of VAT tax returns in 2022

Reporting tax period	Start date	End date
February, March, April, May	The day after July 20, 2022	No later than September 20, 2022
June, July, August	the day after August 20	no later than October 20, 2022

**Notes:** Compiled by the author according to the source [12]

If prior to the outbreak of the war, adjustments for the reporting tax periods were submitted together with VAT tax returns, they are subject to verification by the State Tax Service of Ukraine within the specified period established for the submission of such calculations.

As for documentary unscheduled audits, according to subpara. 78.1.7 and 78.1.8 of the Tax Code of Ukraine [1], such audits may be conducted only at the request of the taxpayer or on other grounds in case of receiving information about the probability of violations of the currency law provisions by the taxpayer. In particular, for non-compliance with the established deadlines for the delivery of goods for export-import operations. For the period of martial law, such inspections shall be carried out by officials of the regulatory authorities, provided that security is guaranteed during access and admission to: premises, territories or property of the taxpayer, if such are used as an object of taxation or serve to generate income or profit or are related to other objects of taxation; documents and any information related to the financial and economic activities of the taxpayer, its income or expenses. Also, such inspections are carried out in the course of other control measures, including the inventory of tangible assets, audit of inventory, capital, cash balance, etc [12].

If documentary unscheduled audits were started earlier and were not completed before the introduction of

martial law (02/24/2022), they may be resumed and completed within 60 calendar days starting from 05/27/2022. It is established that the renewal of such inspections will take place for the period that has not expired [12].

According to Law No. 2260 [12], it is also allowed to conduct documentary unscheduled audits if the economic rehabilitation procedure has been initiated against the taxpayer, there was an application for a VAT refund from the budget or a negative VAT value of more than UAH 100 thousand was declared. Regarding the conduct of desk audits, in particular VAT tax returns, and the corresponding corrective calculations to the tax invoice in terms of budgetary VAT refund, it is necessary to consider the fact that such changes are effective from 06/02/2022, provided that the taxpayer submits the relevant application to the STSU.

There have also been changes in terms of access to data on the absence of tax arrears on the part of the payer [13]. In particular, the information that was previously available on the official portal of the State Border Guard Service under the heading "Open Data" or the service "Learn more about your business partner" is currently disabled. Restriction of the activity of official information and communication systems and public electronic registers was carried out according to the relevant Government Resolution "Some issues of ensuring the functioning of information and communication systems, electronic communication systems,

public electronic registers under martial law” [14] for the period of martial law. A taxpayer can learn about the status of settlements with the budget and other personal tax information only through a personal “Electronic cabinet” using an electronic digital signature.

The current wartime and quarantine moratoriums give the right to conduct office and on-site audits of the activities of business entities, and documentary unscheduled audits, but only when the taxpayer officially applies on the grounds specified in sub-clauses 78.1.7-78.1.8. of the TCU [1].

Since para. 52-2 of the Tax Code of Ukraine [1] was suspended during the war, the moratorium on tax audits will be suspended upon termination of the martial law (currently until November 21, 2022), but the moratorium due to COVID-19 (established by para. 69.2 of the Tax Code of Ukraine) [1] will be resumed if the quarantine is extended (currently until December 31, 2022).

Thus, the wartime and quarantine moratoriums have very similar permitted forms of tax supervision (control). However, it should be emphasised that the moratorium imposed due to COVID-19 quarantine restrictions does not provide for documentary unscheduled tax audits by the controlling authorities on the basis of information on violations of currency legislation by the taxpayer. In particular, this measure applies in case of violation of the established deadlines for the receipt of foreign exchange earnings from export operations, as well as the receipt of goods under import operations. That is, after the end of martial law in Ukraine, any documentary unscheduled tax audits, if any, that have been initiated and not completed, will continue until the end of the quarantine moratorium due to COVID-19. The situation is similar with office and on-site audits, which are not allowed according to para. 52-2 of the TCU [1].

Thus, if a taxpayer is inspected for a tax audit, it is advisable, first of all, to verify the legality of such an audit, and in particular to check whether it is not included in the moratorium due to martial law - subpara. 69.2 of the TCU, or due to quarantine restrictions - subpara. 52.2 OF THE TCU [1]. If such a control measure falls under any of the moratoriums, the taxpayer will have the full right to appeal against the actions of the controlling authorities in general and the order and referral for such an audit in particular.

It should also be noted that the taxpayer must be warned in advance about the start of a planned documentary tax audit, and the timing of such an audit can be found on the Inspection Portal, where the updated Schedule [15] of such measures for 2022 is available.

Tax audit is understood as an appropriate form of supervision (control) carried out by the authorized

controlling bodies (State Tax and State Customs Services) and some executive authorities (Accounting Chamber, State Audit Service, State Labor Service, etc.) to ensure compliance by taxpayers (individuals or legal entities) with the current provisions of tax legislation enshrined in the Tax Code of Ukraine [1] and other regulatory documents.

Under present conditions, caused by military actions and quarantine restrictions, it is advisable for the controlling authorities to take a particularly careful approach to solve problems in the field of tax supervision (control) and take into consideration that tax audits do not become a fiscal punitive tool in the hands of a tax auditor or inspector.

Given a large number of regulatory authorities, the complexity of tax legislation and the transience of changes that are made to it, it is difficult to form a unified methodological basis for conducting tax audits by various regulatory authorities.

## Conclusions

The set objective was achieved by means of in-depth content analysis of the current provisions of official legislative and other regulatory acts on tax law aimed at understanding the importance of tax control and forms of its implementation (supervision, monitoring, audit, inspection, examination, investigation and review). The article also provides the author's interpretation of the content of tax audits and characteristics of its main types (office, documentary planned and unscheduled, on-site, counter, etc.) and specifics of their implementation under martial law.

In further research, it is necessary to focus on the development and implementation of unified methodological techniques of tax supervision (control) (inspections, audits, monitoring, etc.) under martial law for all taxpayers and to unify a number of key indicators for certain sectors of the national economy to develop forecasts of possible violations of tax law provisions. This will allow timely and thorough monitoring of the actual situation for homogeneous groups of business entities, more effectively identify and prevent attempts at tax evasion, and, consequently, ensure full and timely revenues to budgets of different levels. Thus, it will contribute to the restoration of the national economy in the post-war period, while also ensuring transparency, efficiency and transparency of the tax administration system in times of war.

The economic front is especially important during the war, as business entities face enormous challenges in paying salaries and taxes on time. Therefore, unjustified visits with tax audits are not relevant, the goal should be to move from total control to supervision and encourage taxpayers to stay in Ukraine and work to strengthen the national economy.

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**Анотація.** В статті розкриті особливості проведення податкових перевірок контролюючими органами. В Україні діє заборона на здійснення заходів з податкового (нагляду) контролю з 18.03.2020 р. – з початку впровадження карантинних обмежень. З введенням воєнного стану дію мораторію продовжено, однак є низка винятків, які потребують детального вивчення. Мета статті полягає у дослідженні проблемних питань проведення податкових перевірок в умовах нестабільності податкового законодавства – воєнного стану та карантинних обмежень через COVID-19, внаслідок внесення змін до правової бази. Проаналізовано хронологію змін, що були внесені впродовж пів року дії воєнного стану до Податкового кодексу України (ПКУ). Перший «воєнний» закон продовжив дію карантинного мораторію на податкові перевірки в умовах воєнного стану, а наступні внесли зміни до ПКУ. На час дії воєнного стану будь-які податкові перевірки не можуть розпочинатися, а ті, що були розпочаті – призупиняються. Винятком є камеральні та фактичні перевірки, а також позапланові документальні перевірки, що здійснюються на добровільній основі – за зверненням платників. Підставами для таких перевірок також є одержання контролюючим органом інформування про наявність порушень з боку платника норм податкового чи валютного права. Результати дослідження були одержані способами теоретично-методологічного аналізу положень, що висвітлюють проблемні питання здійснення перевірки діяльності платників. Мету досягнуто внаслідок застосування глибокої контент-оцінки норм податкового права, спрямованих на розуміння сутності видів податкових перевірок та особливостей їх здійснення в умовах воєнного стану, офіційного сайту Мінфіну України та Державної податкової служби України, а також низки наукових публікацій за даною проблематикою дослідження. Стаття спрямована на вивчення ключових проблем у сфері податкового адміністрування в цілому та в контексті здійснення відповідних заходів із податкового контролю

**Ключові слова:** податковий нагляд (контроль), камеральні перевірки, фактичні перевірки, документальні перевірки, карантинні обмеження

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