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TRANSFORMATION OF TAX REGULATION IN UKRAINE UNDER MARTIAL LAW

The article examines the features of the transformation of tax regulation in Ukraine under martial law. It is established that the full-scale war has become a catalyst for significant changes in the tax regulation system, necessitating the adaptation of tax instruments to new economic, social, and security challenges. Tax regulation, as a component of state tax policy, under martial law combines fiscal, incentive, and recovery functions.

The key directions of its transformation are identified, including strengthening the fiscal component, expanding incentive mechanisms, adapting tax instruments to wartime conditions, and enhancing the recovery function of the tax system. Changes in the application of special tax regimes are analyzed, as well as their role in supporting businesses, preserving employment, and ensuring the functioning of key economic sectors. The operation of the Diia.City legal regime is also considered, along with its significance for the development of Ukraine's digital economy.

An analysis of tax revenues from Diia.City residents and the dynamics of unified tax receipts is carried out, which allows for an assessment of the effectiveness of tax incentives under martial law. Particular attention is paid to the transformation of banking sector taxation, where increased tax pressure has become a tool for mobilizing additional budget resources and strengthening the fiscal stability of the state.

A comparison of pre-war and wartime periods demonstrates a shift in tax policy priorities from stimulating economic growth to ensuring financial stability and maintaining economic functioning under crisis conditions. Priority directions for the further transformation of Ukraine's tax system in the context of post-war recovery and European integration are substantiated, including harmonization of legislation with EU standards, digitalization of tax administration, strengthening fiscal stability, promoting innovation development, and enhancing social fairness in taxation.

Keywords: tax system; transformation; tax regulation; tax incentives; special tax regimes; banking taxation; fiscal stability; post-war recovery.