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## SOCIAL AND ECONOMIC PROBLEMS OF ENTREPRENEURSHIP WITHIN THE SCOPES OF THE NATIONAL REVENUE STRATEGY FOR 2024–2030

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In today's operating conditions, Ukraine needs to reduce its financial dependence on partners. The way to do this is to reform the tax and customs policy of Ukraine. The government has proposed a reform concept, which has been brought to public discussion. The concept is the National Revenue Strategy for 2024–2030, which has four areas to reform: tax administration, tax policy, customs administration and customs policy. There, the authors highlight existing problems of entrepreneurship in the conditions of martial law. They have analysed the National Revenue Strategy and measures to reform the simplified taxation system, which, as authors believe, is risky. Such measures create potential economic, social and organizational problems for business entities and may have negative consequences for them. Thus, a matrix of dependence of entrepreneurship problems on measures related to the reformation of the simplified taxation system within the scopes of the National Revenue Strategy was proposed. The matrix allows determining possible negative consequences of measures proposed in the strategy and, thus, correct them in a timely manner. It was determined that the legally defined concept of individual entrepreneurs' liability for their obligations needs to be changed in accordance with changes in the simplified taxation system. To do that, new liability terms and conditions, which will ensure the protection of the property of entrepreneurs, were offered. These terms and conditions are based on the selection of individual groups of entrepreneurs with a reduced liability threshold and determination of a reduced monetary marginal rate of liability. It is proposed to improve the procedure for determining the value added tax for the simplified taxation system business entities by differentiating the tax depending on four components i.e., wages, taxes, depreciation and profit. This will allow for more objective and fair taxation. Other prospective areas of research are determination of the monetary marginal rate of liability and the development of a value-added tax diversification model.

**Keywords:** National Revenue Strategy, simplified taxation system, entrepreneurship, individual entrepreneur.

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### *Introduction and articulation of issue*

An important event for the business environment of Ukraine was the National Revenue Strategy (NRS) for 2024–2030 approved by the government on December 27, 2023.

This document determines the directions to reform the tax and customs systems of Ukraine in today's special legal regime of operation, i.e. the martial law, and thereafter. Thus, the new principles of tax and customs policy are set for the medium term.

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During the martial law in Ukraine, there is a need for external financial assistance. Such assistance is provided by partners in amounts that cover almost half of budget needs. However, this dependence on partners is rather critical and risky. Since any time, this financial assistance can be reduced or cancelled, because the resources of partners are also limited and exhaust same-wise.

In order to reduce dependence on external financing, there is a need to attract additional domestic financing. The source of internal financing is taxes, and thus, external dependence is planned to be reduced by taking such unpopular steps as increasing the tax burden on Ukrainian business. But, to what extent such steps are reasonable in modern Ukraine. And what social and economic problems such steps can cause in today's already difficult entrepreneurial activity conditions.

#### **Contributions research and analysis**

Let's consider major conceptual approaches that define the NRS for 2024–2030.

NRS strategic goals:

- to ensure macroeconomic and financial stability by maintaining the level of revenue mobilization and reducing the need for external financing;
- to adjust Ukrainian legislation to the EU legislation, and ensure the fulfilment of Ukraine's international obligations in terms of customs and tax policy and administration;
- to strengthen the integrity and trust in regulatory bodies by hardening anti-corruption measures and increasing the transparency and efficiency of management procedures;
- to raise the level of compliance with tax and customs legislation by taxpayers and controlling bodies;
- to create and implement modern digital

solutions for tax and customs administration [2].

The National Strategy is a flexible document, i.e. it allows adjusting the sequence of measures and their content, and it defines the general directions of reforms and contains three key messages for taxpayers (Fig. 1) [1, 2].

The NRS for 2024–2030 is rather volumetric, since it defines all measures to reform the tax and customs systems. Let's take a brief look at each direction and isolate those measures that relate directly, and not indirectly, to entrepreneurial activity.

First, changes in tax administration are ensured by taking the following four major actions [2]:

- strengthening integrity (i.e., prevention and elimination of corruption risks; assessment of the quality of services provision and identification of problematic issues arising in the activities of the State Tax Service (STS));
- raising the level of compliance with tax legislation (i.e., implementation of a system for managing potential or real tax risks, i.e., compliance risks, that result from non-compliance with legislation, provisions of internal documents (policies, procedures, regulations, rules); improvement of organizational processes and conducting inspections; implementation and improvement of data transmission and processing technologies);
- digital transformation and data management (i.e., IT consolidation of information resources and their administration by an independent administrator (IT institution); implementation of an information security management system in an IT institution; depersonalization of taxpayers' data);
- organizational and personnel measures taken by the STS (i.e., optimization of the quantitative composition of the STS; professional training of civil

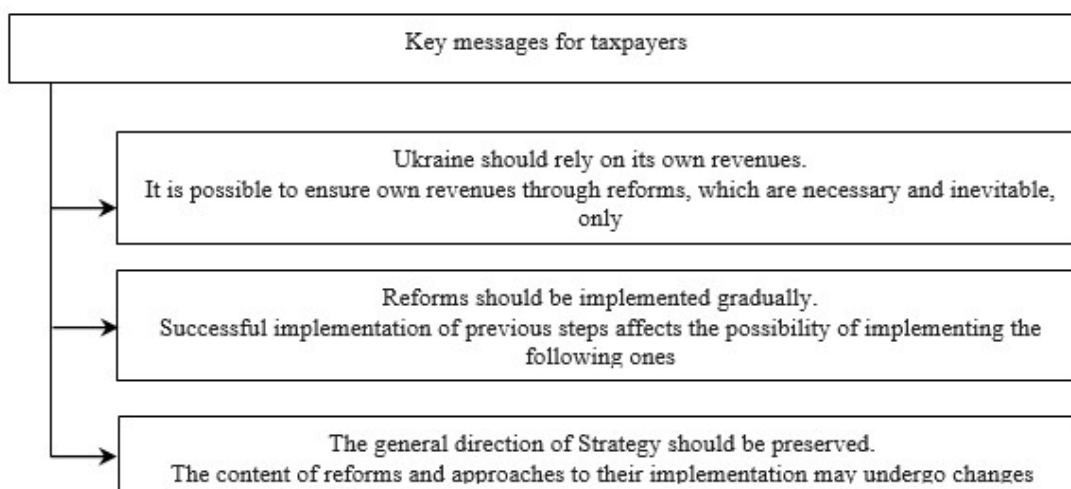


Fig. 1. Key messages for taxpayers

servants and improvement of their qualifications).

Second, the improvement of tax policy is ensured by taking the following four major actions [2]:

- income taxation (i.e., reformation of the simplified taxation system; reinstatement of progressive scale of personal income tax rates (PIT); rationalization of existing regimes of investment incentives within the limits of corporate income tax; and synchronization of the relevant legislation with the EU legislation);

- indirect taxes (bringing the value added tax (VAT) in line with the EU legislation; raising certain excise taxes to the EU level);

- environmental taxation and resource payments (i.e., introduction of changes to the environmental and tax laws; improvement of property assessment mechanisms for the purpose of taxation; development of legislative changes regarding wells exploitation);

- cross-cutting topics (i.e., granting additional powers to local self-government authorities; introduction of systematic assessment of tax benefits and their monitoring; use of balanced incentives for the development of processing industry; analysis of various options for taxation of virtual assets aimed at developing major principles meeting the EU rules).

Third, changes in customs administration are ensured by taking the following five major actions [2]:

- strengthening anti-corruption measures and increasing trust in customs authorities (i.e., improving the system of prevention and counteraction to corruption in the State Customs Service; granting powers for operational and investigative activities (OIA) to the State Customs Service internal security units; introducing special conditions for public service in customs authorities; and ensuring implementation of an experiment related to the use of body cameras);

- support and cooperation with business (i.e., the development of a comprehensive business support service (HelpDesk); ensuring the development of the authorized economic operator (AEO) program; implementation of measures aimed at increasing the trust of business and the public; ensuring the balance of control measures and simplification of procedures; and introduction of a unified approach to customs clearance of goods with the customs authorities of Ukraine);

- development of international customs cooperation (i.e., exchange of preliminary customs information with other countries; introduction of joint control procedures at checkpoints with neighbouring countries; creating or updating the system of early warning of emergency situations at the border; and increasing the use of joint transit procedure);

- institutional development of customs authorities

(i.e., increasing the salary rates for officials from customs authorities to the market level; introduction of a new system of key performance indicators (KPI) for the State Customs Service and IT solutions for monitoring automation; ensuring the implementation of the State Customs Service Personnel Management Strategy; and raising the efficacy of post-clearance);

- IT development and customs clearance hardware and software support (i.e., IT development and digitalization of the State Customs Service; improved management of information systems and technologies of the State Customs Service; development and implementation of new IT systems compatible with the EU IT solutions; and provision of customs authorities with required number of technical means for customs clearance).

Fourth, the improvement of the customs policy is ensured by taking the following three major actions [2]:

- preferential tax treatment of import (i.e., raising the efficacy of control over goods exempted from paying customs duties; cancelling the moratorium on inspections; ensuring harmonization of the preferential taxation model with the EU requirements; and improving IT solutions related to the taxation of goods);

- harmonization of customs legislation of Ukraine with the EU legislation (i.e., development of new Customs Code of Ukraine; legislative regulation of issues not covered by the EU Customs Code; and assessment of compliance of Ukraine's customs legislation with the EU legislation);

- development of the law enforcement function of customs authorities (i.e., ensuring implementation of measures necessary to establish criminal liability; improving the system of administrative responsibility for breaking customs rules; and granting the customs authorities the right to carry out OIA and pre-trial investigation).

The NRS for 2024–2030 presents a fairly wide range of measures to reform the customs and tax systems. Thus, summarizing the foregoing information, let's single-out major reform components (Fig. 2).

#### ***The purpose of article***

We will define major problems the subjects of entrepreneurial activity may face when the NRS for 2024–2030 is implemented and the consequences these problems may lead to.

#### ***Presentation of Basic Material***

Today, Ukrainian entrepreneurs face the following challenges:

- lack of a sufficient number of qualified personnel;

- the risk to lose assets due to hostilities;

- uncertainty with the prospects of ease of doing

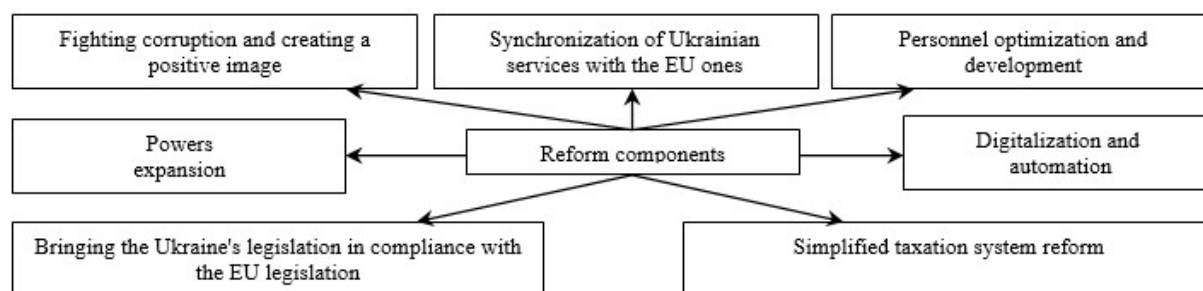


Fig. 2. Major components of reforming the customs and tax systems of Ukraine

business;

- unpredictable consumer demand;
- unclear time frames of special legal regime;
- unclear prospects for the economic standing

of the country;

– increased work load and risk of fines due to incorrect operation of systems related to cash settlement operations;

– unstable operation of power grids and the Internet;

– unstable water supply;

– reduced working hours due to the curfew.

Rather positive aspect of the NRS for 2024–2030 is the flexibility of the strategy, and the possibility to adjust the latter and introduce changes. The development of such a strategy is quite serious and difficult work, which is not possible without wrong and erroneous decisions. Because even the application of experience already tested abroad does not guarantee the expected results, which is due to the starting conditions of reforms.

In the NRS for 2024–2030, we will define measures that we consider to be risky. We will conventionally divide prospective problems that certain measures may lead to and the entities of entrepreneurial activity may face, when the NRS for 2024–2030 is implemented, into economic, social and organizational ones (see Table 1) and characterise them.

There is no doubt that a significant number of measures presented in the NRS for 2024–2030, provided that they are properly developed and implemented, should lead to a positive effect. However, certain measures, as they are presented, cause great concern amongst experts in the field of economics and entrepreneurship.

Since, the decrease in Ukraine’s investment attractiveness is not only about the fact that foreign investors will not come to us. This is about what will remove the desire of potential Ukrainian entrepreneurs to invest in Ukraine and run business in the country, which means that Ukrainians, having earned money

in Ukraine, are likely to take it abroad and run business there. Therefore, Ukraine can lose not only money, but also the main, very difficult and very slowly renewable resource i.e., the active part of the country’s population. Thus, questions arise: Can we afford that and what benefit will it bring to Ukraine?

Relocation of existing business will take place by introducing stricter tax rules. Also, relocation of already existing business is possible to the countries with more loyal tax policy and stable and orderly business conditions.

Increased number of personnel (i.e., expansion of an individual category of employees) is gained due to the increased work load not related to the expansion and development of the enterprise, and without increasing labour efficiency. Thus, personnel costs go up, at least for lawyers and accountants, but none value is therefore added to the activity, since this criterion doesn’t increase the volume of goods, works, services and doesn’t improve their quality.

Any increase in the expenses of an individual entrepreneur (IE) or a legal entity contributes to an increase in the prices of their goods, works and services and, as a result, to a decrease in the number of buyers. Because new prices are not always affordable to all buyers. Which, in turn, can lead to a decrease in the number of transactions and the total income of the business entity.

Reformatting the business for the potential conditions of existence, which will be provided by the NRS for 2024–2030 measures, will require efforts, means and money to present the business according to the new rules of operation. Ukrainian entrepreneurs have already reorganized their business due to the realities of the martial law. Will they stand more?

One time, there appear a labour force that will partially replenish the ranks of the unemployed. Will the state be able to provide a job to every person who will be released when reforming the simplified taxation system? Or, is it a purposeful state policy aimed at polling the population that can be used as a cheap labour force to restore Ukraine?

It is very likely that the share of the shadow sector of economy will increase under the new operating conditions. Because not everyone will be willing to get rid of business, and it will simply be economically impossible to work honestly under the new rules. And, thus, the question will arise: To break the law and survive, or not to break the law and cease your business?

In Ukraine, there is already a problem of official employment and payment of wages in full. Even now, wages in Ukraine are partially, and sometimes completely, paid in envelopes. Such a problem exists not only because entrepreneurs aim to save on taxes. But because the employees themselves do not want to be registered officially, because they want to receive a higher salary instead of paid taxes. Raising taxes will by no means contribute to the elimination of these violations. On the contrary, such cases will be more common.

Mandatory use of cash registers (CR) as well as obligation to record the origin of goods for all groups of IEs will lead to additional work load and expanded duties for employees. Which means that, the same employee will have to perform a greater volume of work for the same salary, but his labour efficacy will remain the same. At the same time, the pressure on employees will increase due to increased responsibility, which is associated with the risk of fines for incorrect application of cash registers and preparation of documents. The costs of documents processing and storage will increase.

Complicated accounting and reporting procedures will make organizational processes in entrepreneurship more difficult to accomplish, and will lead to increased general business costs and additional fines, especially at the initial stage of work under the new tax rules.

Thus, at the first stage of the simplified taxation system reform, it is possible to obtain a positive economic effect from increased tax revenues to the State budget. But there are fears that such an effect may not last long. Since not all business entities will withstand new tax rules and, as a result, will stop doing business and, in general, pay taxes. There is a high probability that not every business entity will be able to operate in new economic conditions.

Granting the tax authorities access to bank details and giving them powers to seize accounts raises the probability of increased pressure of controlling authorities on business entities.

Greater control over the money of entrepreneurs increases their dependence on tax authorities and facilitates corrupt actions on the part of tax authorities.

It is not yet clear, what tax rates will be applied to business entities. However, replacing the single tax

with income tax and registering IEs as VAT payers will lead to an incredible tax burden. Any expansion of the tax base should be economically justified, and not be triggered by the state's need for additional funds.

The need for constant contact with tax authorities, as a result of tax authorities drawing up draft returns for taxpayers and obtaining access to the business entities bank details, will increase the efforts to defend their tax and financial rights.

The lack of ability to freely dispose of one's funds as a result of the bank account seizure will increase the economic danger of the enterprise.

The inability to freely run business will complicate the organizational aspect of the business entities operation due to the obstacles in dealing with counterparties and hired personnel.

Expenses, resulting from possible downtime due to the bank account seizure, will significantly worsen the economic situation of any business entity.

The return of the progressive tax scale for personal income tax will complicate the administration of tax and, thus, increase the costs of monitoring the correctness of tax assessment.

Changing the concept of the IEs taxation will increase expenses for accounting, reporting and taxes, which, in turn, will cause an increase in prices.

Having analysed some problems of entrepreneurship within the scopes of the NRS for 2024–2030, let's identify certain legal and economic aspects that need to be improved.

First, the liability of IEs should be changed. Currently, in accordance with Article 52 of the Civil Code of Ukraine, IEs shall be held liable for obligations related to their entrepreneurial activity [6]:

- with all their property, except for property that cannot be levied according to the law;
- with all their personal property and a share in the right of joint property ownership of spouses, which will belong to the entrepreneur, when this property is divided, provided that the entrepreneur is married.

This norm has been applied in the legislation for a long time. Since that time, changes have been made to the organization of the IEs work, which significantly increased the risks regarding new obligations. Thus, e.g., there are risks related to fines for incorrectly performed transactions with cash registers; currently it is planned to increase the amount of single tax burden and register all simplified tax payers in the VAT taxation system in case of reaching the threshold of registration as the VAT payer, etc. In general, such changes have already led and will proceed leading to an increase in the volume of the IEs

obligations. In this case, the entrepreneur becomes exposed to the significantly increased risk of losing one's own property and part of his family's property. Thus, IEs bear more responsibility than the founders of the legal entity, which violates the fundamental principle of law i.e., the principle of justice.

Today, the legislation does not provide for the minimum size of the authorized capital of limited liability companies. Which means that the authorized capital can be even 1 hryvnia and, accordingly, the owners of the company have such a responsibility.

As for joint-stock companies, in accordance with Article 16 of the Law of Ukraine “On Joint Stock Companies” No. 2465-IX\* dd. July 27, 2022. Thus, as of January 01, 2024, the minimum size of the authorized capital of a joint-stock company is UAH 1,420,000, and as of April 01, 2024 – UAH 1,600,000. The minimum size of the authorized capital of a joint-stock company shall make 200 minimum wages applicable as on the day the joint-stock company is established (registered) [4].

It is clear that the owners of legal entities can also be fully liable, as in a general partnership. In accordance with Article 66 of the Law of Ukraine “On Business Partnerships”, general partnership is a partnership, where all members are engaged in joint business activities and are jointly and severally liable for the partnership obligations with all their property [5].

At the same time, potential owners of a legal entity have a choice, because there are different types of companies, the owners of which have different responsibilities. Individual Entrepreneurs, however, do not have such a choice, because the liability for all groups of IEs is the same. Currently, IEs increasingly acquire obligations of legal entities, therefore it is necessary to develop a new mechanism of their liability. It can be either separate groups of IEs or the maximum amount of liability, or both.

VAT is another big concern for IEs. This tax increases the tax burden on entrepreneurs greatly. Without going into the details of VAT taxation, note that there are four main components that are the tax base for VAT: wages, taxes, depreciation and profit. The impact of these components on the VAT amount cannot be reduced by a tax credit, thus, the larger these components, the greater the VAT. Still in different industries, the percentage of these components in the cost of goods, services and products is different. For example, in the service sector, a large component of the cost of services is wages. Which means that VAT in this case will be higher than, e.g., in the field of production, where the main component is materials, upon purchase of which you can get a

tax credit from VAT, and reduce the tax liability by its amount. Thus, given different percentage structure of the cost of goods, works, and services, it is necessary to develop a progressive scale of VAT for various branches of economy. This will become especially relevant if the norm of registration of all simplified taxpayers in the VAT taxation system in case of reaching the threshold of registration as a VAT payer is implemented. And it should be done before this norm becomes effective.

For more than two years, a significant number of Ukrainian entrepreneurs have been working in rather harsh conditions, and sometimes on the verge of survival. Entrepreneurs do not ask the state for anything, except for the opportunity to work. We believe that the state policy should be directed, at least, not to interfere with business.

And the NRS for 2024–2030 encourages every enterprise and every entrepreneur to form a personal system for managing strategic changes at the enterprise [7].

### **Conclusions**

In the course of this research:

– a matrix of dependence of entrepreneurship problems on measures to reform the simplified taxation system within the scopes of the NRS for 2024–2030 was first developed. This matrix makes it possible to determine the negative consequences that the subjects of entrepreneurial activity will face in the conditions of reforming the simplified taxation system, and to adjust measures in such a way that it is possible to minimize their negative impact on entrepreneurship;

– the concept of IEs liability was further developed. It was proposed to introduce new conditions of liability based on the selection of separate groups of IEs with reduced threshold of liability and a reduced monetary marginal rate of liability. It has been established that the existing legally regulated liability of IEs for their obligations makes sense when IES work according to the modern model of the simplified taxation system. Currently, changes proposed by the NRS for 2024–2030 regarding the simplified taxation system increase the risks of acquiring greater liability. Therefore, the proposed innovation will ensure the protection of the IEs property;

– the procedure for determining VAT by tax differentiation in the field of the simplified taxation system depending on the industry and the percentage ratio in the value of four business components, namely wages, taxes, depreciation and profit, has been improved. This approach will allow for more objective and fair taxation.

**A matrix of dependence of entrepreneurship problems on measures to reform the simplified taxation system within the scopes of the NRS for 2024–2030**

Measures to reform the simplified taxation system, which are considered to be risky	Possible problems and their consequences		
	Economic	Social	Organizational
Abolition of the simplified system of taxation for legal entities	<ul style="list-style-type: none"> <li>– decreased Ukraine's investment attractiveness;</li> <li>– increased expenses for accounting and reporting, taxes, wages;</li> <li>– the probability of the enterprise's inability to work in new economic conditions;</li> <li>– increased shadow sector of economy</li> </ul>	<ul style="list-style-type: none"> <li>– increased prices for goods, works, services;</li> <li>– increased unemployment</li> </ul>	<ul style="list-style-type: none"> <li>– complicated accounting and reporting;</li> <li>– expanded separate category of employees;</li> <li>– business reformatting;</li> <li>– business relocation</li> </ul>
Reduction of economic activities for the first group of IEs	<ul style="list-style-type: none"> <li>– increased expenses for accounting and reporting, taxes;</li> <li>– the probability of the IE's inability to work in new economic conditions;</li> </ul>	<ul style="list-style-type: none"> <li>– increased prices for goods, works, services;</li> <li>– increased unemployment</li> </ul>	<ul style="list-style-type: none"> <li>– business reformatting;</li> </ul>
Introduction of a tax in the form of a percentage of income for the first group of IEs instead of a fixed tax	<ul style="list-style-type: none"> <li>– increased expenses for accounting and reporting, taxes;</li> <li>– the probability of the IE's inability to work in new economic conditions;</li> <li>– increased shadow sector of economy</li> </ul>	<ul style="list-style-type: none"> <li>– increased prices for goods, works, services;</li> <li>– increased unemployment</li> </ul>	<ul style="list-style-type: none"> <li>– complicated accounting and reporting;</li> </ul>
Introduction of a diversified rate for the second and third groups of the IEs (and after the reform – in the combined second group) from 3% to 17% of income, depending on the types of economic activity	<ul style="list-style-type: none"> <li>– increased expenses for accounting and reporting, taxes;</li> <li>– the probability of the IE's inability to work in new economic conditions;</li> <li>– increased shadow sector of economy</li> </ul>	<ul style="list-style-type: none"> <li>– increased prices for goods, works, services;</li> <li>– increased unemployment</li> </ul>	<ul style="list-style-type: none"> <li>– complicated accounting and reporting;</li> <li>– complicated tax administration</li> <li>– business relocation</li> </ul>
Mandatory application of cash registers for all groups of IEs	<ul style="list-style-type: none"> <li>– risk of additional fines;</li> </ul>	<ul style="list-style-type: none"> <li>– additional pressure due to increased responsibility</li> </ul>	<ul style="list-style-type: none"> <li>– additional work load and obligations</li> </ul>
Mandatory record of the origin of goods for all groups of IEs	<ul style="list-style-type: none"> <li>– increased costs for documents processing and storage</li> </ul>	<ul style="list-style-type: none"> <li>– increased work load</li> </ul>	<ul style="list-style-type: none"> <li>– complicated accounting and reporting;</li> <li>– additional work load and obligations</li> </ul>
Return of the progressive scale of personal income taxation	<ul style="list-style-type: none"> <li>– increased shadow sector of economy</li> </ul>	<ul style="list-style-type: none"> <li>– increased number of wages in envelopes</li> </ul>	<ul style="list-style-type: none"> <li>– complicated tax administration</li> </ul>
Registration of all simplified taxpayers in the VAT taxation system in case of reaching the VAT payer registration threshold	<ul style="list-style-type: none"> <li>– incredible tax burden;</li> <li>– the probability of inability to work in new economic conditions;</li> </ul>	<ul style="list-style-type: none"> <li>– increased prices for goods, works, services;</li> <li>– increased unemployment</li> </ul>	<ul style="list-style-type: none"> <li>– additional work load and obligations</li> </ul>
Tax authorities get access to the bank details	<ul style="list-style-type: none"> <li>– greater control over money</li> </ul>	<ul style="list-style-type: none"> <li>– greater pressure of controlling authorities</li> </ul>	<ul style="list-style-type: none"> <li>– the need for constant contact with tax authorities</li> </ul>
Tax authorities draw up draft returns for taxpayers	<ul style="list-style-type: none"> <li>– increased costs for control over the probability of returns</li> </ul>	<ul style="list-style-type: none"> <li>– greater pressure of controlling authorities</li> </ul>	<ul style="list-style-type: none"> <li>– the need for constant contact with tax authorities</li> </ul>
Tax authorities are granted the power to seize and block bank accounts until the tax debt is fully repaid without a court order	<ul style="list-style-type: none"> <li>– lack of possibility to freely dispose of one's funds;</li> <li>– costs due to possible downtime</li> </ul>	<ul style="list-style-type: none"> <li>– greater pressure of controlling authorities</li> </ul>	<ul style="list-style-type: none"> <li>– impossibility to freely run business</li> </ul>

**The prospects for further research**

Prospective areas of further research are:

- calculation of the reduced liability threshold for separate groups of IEs and determination of the monetary marginal rate of liability;
- development of VAT diversification model.

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### СОЦІАЛЬНО-ЕКОНОМІЧНІ ПРОБЛЕМИ ПІДПРИЄМНИЦТВА В УМОВАХ РЕАЛІЗАЦІЇ НАЦІОНАЛЬНОЇ СТРАТЕГІЇ ДОХОДІВ 2024–2030

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В сучасних умовах функціонування Україна потребує зменшення фінансової залежності від партнерів. Це можливо здійснити через реформування податкової та митної політики України. Урядом запропонована концепція реформування, яка винесена на загальний розгляд. Такою концепцією є Національна стратегія доходів 2024 – 2030 рр., яка має чотири напрями реформування: податкове адміністрування, податкова політика, митне адміністрування та митна політика. Надано існуючі проблеми підприємництва в умовах воєнного стану. Проаналізовано Національну стратегію доходів і визначено заходи щодо реформування спрощеної системи оподаткування, які на думку авторів є ризикованими. Такі заходи створюють потенційні економічні, соціальні та організаційні проблеми суб'єктам підприємницької діяльності та можуть мати для них негативні наслідки. Запропоновано матрицю залежності проблем підприємництва від заходів щодо реформування спрощеної системи оподаткування в умовах реалізації Національної стратегії доходів. Матриця дозволяє визначити можливі негативні наслідки запропонованих в стратегії заходів і, як наслідок, своєчасно їх скорегувати. Визначено, що законодавчо визначена концепція відповідальності фізичних осіб підприємців за своїми зобов'язаннями потребує змін у відповідності до змін у спрощеній системі оподаткування. Запропоновані нові умови відповідальності, які забезпечать захист майна підприємців. Умови базуються на виділенні окремих груп підприємців зі зменшеним порогом відповідальності та визначенні зменшеної граничної грошової норми відповідальності. Запропоновано удосконалити порядок визначення податку на додану вартість через суб'єктам спрощеної системи оподаткування через диференціацію податку в залежності від чотирьох компонент заробітної плати, податків, амортизації та прибутку. Це дозволить більш об'єктивно і справедливо здійснювати оподаткування. Перспективними напрямками подальших досліджень є визначення грошової граничної норми відповідальності та розробка моделі диверсифікації податку на додану вартість.

**Ключові слова:** Національна стратегія доходів, спрощена система оподаткування, підприємництво, фізична особа підприємець.



**SOCIAL AND ECONOMIC PROBLEMS OF  
ENTREPRENEURSHIP WITHIN THE SCOPES OF THE  
NATIONAL REVENUE STRATEGY FOR 2024–2030**

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*In today's operating conditions, Ukraine needs to reduce its financial dependence on partners. The way to do this is to reform the tax and customs policy of Ukraine. The government has proposed a reform concept, which has been brought to public discussion. The concept is the National Revenue Strategy for 2024–2030, which has four areas to reform: tax administration, tax policy, customs administration and customs policy. There, the authors highlight existing problems of entrepreneurship in the conditions of martial law. They have analysed the National Revenue Strategy and measures to reform the simplified taxation system, which, as authors believe, is risky. Such measures create potential economic, social and organizational problems for business entities and may have negative consequences for them. Thus, a matrix of dependence of entrepreneurship problems on measures related to the reformation of the simplified taxation system within the scopes of the National Revenue Strategy was proposed. The matrix allows determining possible negative consequences of measures proposed in the strategy and, thus, correct them in a timely manner. It was determined that the legally defined concept of individual entrepreneurs' liability for their obligations needs to be changed in accordance with changes in the simplified taxation system. To do that, new liability terms and conditions, which will ensure the protection of the property of entrepreneurs, were offered. These terms and conditions are based on the selection of individual groups of entrepreneurs with a reduced liability threshold and determination of a reduced monetary marginal rate of liability. It is proposed to improve the procedure for determining the value added tax for the simplified taxation system business entities by differentiating the tax depending on four components i.e., wages, taxes, depreciation and profit. This will allow for more objective and fair taxation. Other prospective areas of research are determination of the monetary marginal rate of liability and the development of a value-added tax diversification model.*

**Keywords:** National Revenue Strategy, simplified taxation system, entrepreneurship, individual entrepreneur.

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