

UDC 334; 336.2; 330.4  
JEL Classification H22; L14; O19; C31

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## ASSESSMENT OF THE EFFECTIVENESS AND PROSPECTS FOR THE DEVELOPMENT OF THE ACTIVITIES OF THE UKRAINIAN CHAMBER OF COMMERCE IN CONDITIONS OF ENVIRONMENTAL UNCERTAINTY

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Today, in an uncertain environment, enterprises, organizations, and citizens need to constantly improve their methods of activity by implementing and applying innovative measures. One of the effective organizations that is in constant development is the Chamber of Commerce and Industry of Ukraine. The organization functions and develops at the expense of a certain number of sources of financial and non-financial revenues (income), which are provided by its effective activities. In order to determine the impact of each type of income of the Chamber of Commerce and Industry of Ukraine, from various types of its activities, on the total amount of income, a correlation-regression model. The most effective source of revenue (income) is the services provided by the organization itself and the institutions created under its auspices. In order to determine the impact of income and expenses on the efficiency of the operations of the Chamber of Commerce and Industry of Ukraine. A multiple linear regression model of the dependence of the financial result of the chamber on its income and expenses was developed. Today, when a significant number of the working population is forced to reside outside Ukraine, the important issue of determining tax residency has arisen. Currently, many Ukrainian citizens living and working abroad are facing an urgent issue: determining their tax residency status under today's conditions. This problem is the determination of tax residency. The assessment of the activities and identification of existing and potential opportunities of the Ukrainian Chamber of Commerce and Industry allowed us to propose an expansion of the organization's services by involving the chamber in the service of determining the tax residence of citizens who currently live and work abroad, but have income in Ukraine as well. This, on the one hand, will ensure an increase in the chamber's income without a significant increase in costs and, on the other hand, a high-quality service and connection with the homeland for a certain category of Ukrainian citizens.

**Keywords:** Chamber of Commerce and Industry (CCI) of Ukraine, services, income, expenses, model.

**DOI:** 10.32434/2415-3974-2025-21-1-109-124

### *Introduction and problem statement*

The difficult geopolitical situation in the world in general, and in Ukraine in particular, requires enterprises and organizations to adopt new approaches to functioning in the changing conditions of an uncertain environment. Strict restrictive quarantine measures and martial law, which came one after

another, caused a decline in many sectors of the economy and significantly reduced the possibility of economic activity. Despite such harsh circumstances, life does not stop, the activities of enterprises and organizations require effective action. Undoubtedly, a certain part of Ukrainian enterprises and organizations has permanently ceased their activities, but a significant

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**Assessment of the effectiveness and prospects for the development of the activities of the Ukrainian Chamber of Commerce in conditions of environmental uncertainty**

part is trying not only to work within previously defined limits, but also to develop their activities, adapting to existing challenges.

Research into the activities of Ukrainian enterprises and organizations in specific operating conditions is a topical issue today. In this regard, the Chamber of Commerce and Industry (CCI) of Ukraine is of particular interest. An organization that provides practical assistance to Ukrainian and foreign entrepreneurs and the effectiveness of its functioning directly depends on the vitality of the surrounding business environment.

#### ***Analysis and research of publications***

The Chamber of Commerce and Industry is a non-governmental, non-profit, self-governing organization whose main goal is to promote the development of the national economy and its integration into the global economic system by promoting, developing, and increasing the competitiveness of Ukrainian business in global markets.

To achieve its goal, the Ukrainian Chamber of Commerce and Industry carries out a set of measures aimed not only at obtaining a positive result for the organization itself, but also at providing benefits to the state, business entities, and the population.

Since its foundation, the Ukrainian Chamber of Commerce and Industry has been carrying out innovative activities that have not stopped even under the influence of negative internal and external stimuli. The Ukrainian Chamber of Commerce and Industry actively participates in international events; organizes forums, conferences, meetings; professionally provides

a wide range of services needed by users; provides the opportunity for qualified dispute resolution in arbitration and arbitral courts; promotes the development of export activities; has an extensive structure, etc. [1-7].

The Ukrainian Chamber of Commerce and Industry has a flexible structure that has certain capabilities and can be involved on a commercial basis in solving new urgent tasks that have become relevant in modern conditions of existence.

#### ***Purpose of the article***

To assess the effectiveness of the Ukrainian Chamber of Commerce and Industry in an uncertain environment. To explore the prospects for further development of its activities by addressing the urgent needs of entrepreneurs and citizens of Ukraine.

#### ***Presentation of the main material***

The Ukrainian Chamber of Commerce and Industry unites legal entities established and operating in accordance with the legislation of Ukraine, individuals registered as business entities, and their associations [3].

The Ukrainian Chamber of Commerce and Industry carries out entrepreneurial activities only within the limits that are necessary and contribute to the fulfillment of its statutory tasks, and the profit received is directed specifically to the fulfillment of these statutory tasks and cannot be distributed among its members [3].

The Ukrainian Chamber of Commerce and Industry bears the responsibility specified in the regulatory legal acts of Ukraine (Fig. 1).

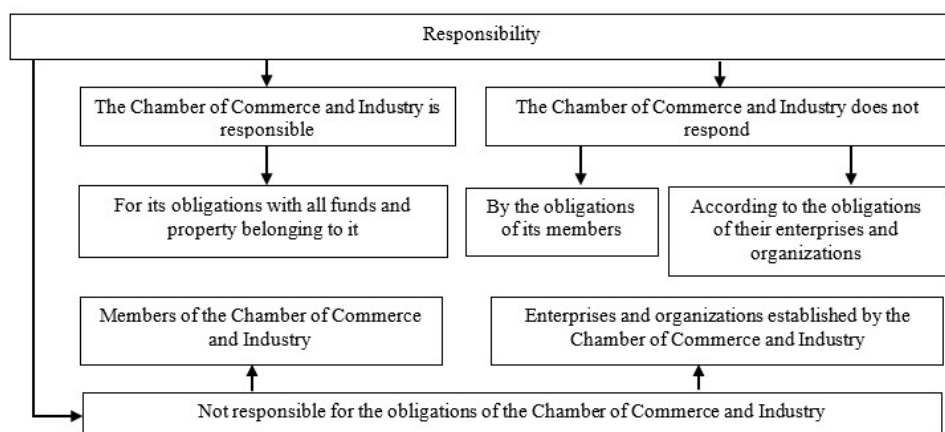


Fig. 1. Responsibility for the obligations of the Chamber of Commerce and Industry [3]

In accordance with the Law of Ukraine "On Chambers of Commerce and Industry in Ukraine", regional chambers of commerce and industry are established on the territory of the Autonomous Republic of Crimea, regions, cities of Kyiv and Sevastopol.

Within each specified administrative-territorial unit, only one chamber of commerce and industry can be established. Today, 25 regional chambers of commerce and industry operate in Ukraine. The Chamber of Commerce and Industry of Ukraine operates on the

territory of Ukraine. Regional chambers of commerce and industry are members of the Chamber of Commerce and Industry of Ukraine [3].

Chambers of Commerce and Industry are entitled to own assets that ensure the implementation

of statutory tasks (buildings, structures, vehicles, funds, securities, etc.). In Ukraine, there are three sources of formation of property of chambers of commerce and industry (Fig. 2).

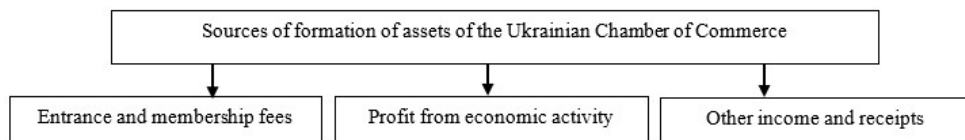


Fig. 2. Sources of property formation in commercial and industrial enterprises of Ukraine

Members of the Ukrainian Chamber of Commerce and Industry are not only regional chambers of commerce and industry, but also business entities, including legal entities and individual entrepreneurs. In order to become a member of the Ukrainian Chamber of Commerce and Industry, it is necessary to submit an application to the regional chamber of commerce and industry and pay the entrance and membership fees established by the regional chamber of commerce and industry. The size of the entrance and membership fees is established by each regional chamber of commerce independently, depending on the solvency of enterprises in the relevant region. Typically, the entrance fee does not exceed 1000 UAH. The membership fee is paid once a year and is no more than 6000 UAH, the amount depends on the services chosen by the member of the chamber [6].

Members of regional chambers of commerce and industry are members of the Ukrainian Chamber of Commerce. Let us present the dynamics of membership in the Ukrainian Chamber of Commerce and Industry (Fig. 3).

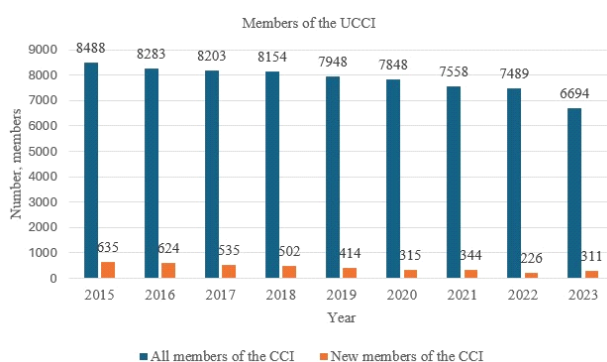


Fig. 3. Dynamics of membership in the Chamber of Commerce of Ukraine [6]

Unfortunately, we are observing a steady negative dynamics of membership in the Ukrainian Chamber of Commerce and Industry, especially since 2020.

This is due to three important negative factors that have a direct impact on the population of Ukraine and the development of its business environment, and, as a result, the activities of the Ukrainian Chamber of Commerce and Industry:

- since 2014, the reduction of the territory controlled by Ukraine with its population and business potential; the outflow of entrepreneurs and labor force abroad due to the deterioration of the social situation of the population and, as a result, the reduction of business potential;

- since 2020, the whole world and Ukraine in particular have been under the influence of restrictive quarantine measures, which caused a decline in many sectors of the economy and a sharp decline in real GDP. As a result of the restrictive measures adopted by the Government of Ukraine, certain types of activities of the Ukrainian Chamber of Commerce and Industry have been placed on the list of prohibited activities;

- from 2022, a full-scale invasion of Ukraine, with the occupation of new territories and a significant reduction in the population, which has caused problems in almost all sectors of the Ukrainian economy. A number of economic, political and social challenges that Ukraine has faced have caused irreparable damage to the state, business and the public.

Entrance and membership fees are not the main component that forms the revenue part of the budget of the System of Chambers of Commerce and Industry of Ukraine in general, and the Chamber of Commerce of Ukraine in particular. According to financial reports, fees represent a small percentage of the total amount of income received. Thus, the reduction in the number of its members affects, but insignificantly, the receipt of a good financial result by the Chamber of Commerce of Ukraine. Of course, attracting new members to the system and increasing their total number is an important task, but, unfortunately, not so promising, given the existing conditions for the functioning of Ukrainian business [6].

The Chamber of Commerce and Industry of Ukraine and its regional divisions have the right to independently carry out entrepreneurial activities and create enterprises and organizations engaged in entrepreneurial activities in order to fulfill statutory tasks and receive profit for the performance of such tasks [3; 6].

The basis of entrepreneurial activity is the services provided by the Ukrainian Chamber of Commerce and Industry. Let us compare the amount of income for services provided with the cost of services (Fig. 4) [6].

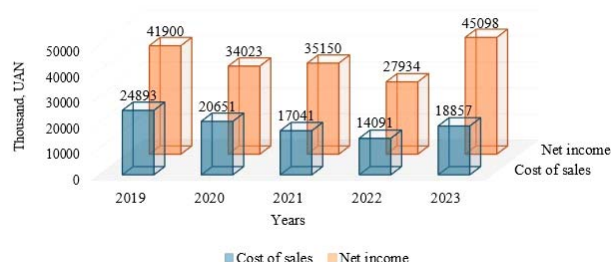


Fig. 4. Ratio of net income from the sale of services to the cost of services sold [6]

The main expenses incurred by the Ukrainian Chamber of Commerce and Industry in providing services are salaries and payment of the Unified Social Security Tax. Such expenses account for more than 70% of the total expenses. A smaller part is made up of expenses such as depreciation, costs of materials, communication services and maintenance, rent, and travel expenses.

The most popular services that bring the most income are: provision of a certificate of origin, legal support, ATA Carnet, laboratory services, exhibition and congress activities, and information support.

The Ukrainian Chamber of Commerce and Industry provides more than 20 types of services on an ongoing basis. These services can be conditionally divided into organizational, legal, analytical, and expert services.

Organizational services are services that provide the opportunity to establish contacts with partners and present your business (Table 1).

Table 1

#### Organizational services of the Ukrainian Chamber of Commerce

Services	Service characteristics	Notes	Performer
Organization of International Economic Cooperation	Business events (forums, conferences, meetings); Individual business visits abroad; Presentation of companies to potential foreign partners; Preparation of a preliminary list of potential foreign clients.	Finding and providing relevant business contacts	Directorate of International Cooperation
Exhibition and congress activities	Rental of halls; Organization of events; Catering	A secure format for holding business meetings and events in offline and online modes with full software and hardware support	Directorate of Exhibition and Congress Activities
PR support for business	Announcement, information support, advertising and presentation of events; Creation of image, advertising and presentation products; Online broadcast	Posting and promoting videos on the website, YouTube channel and Facebook page	Corporate Communications Directorate
Export support	The Export Support Center of the Ukrainian Chamber of Commerce and Industry carries out organizational measures to develop the activities of Ukrainian exporters.	They are guided by the Constitution of Ukraine, legislative and by-laws, etc.	Directorate for Foreign Economic Activity

Source: compiled by the author based on data [3; 6].

Legal services contribute to the quick and professional resolution of commercial issues by

certifying circumstances or documents and preparing documents (Table 2)

Table 2

**Legal services of the Ukrainian Chamber of Commerce and Industry**

Services	Service characteristics	Notes	Performers
Legal services	Certification of force majeure circumstances; Certification of documents related to foreign economic activity; Legal advice.	Providing professional assistance by lawyers of the Ukrainian Chamber of Commerce to individuals and legal entities	Directorate of Legal Support of Activities
Certification of force majeure circumstances	Force majeure circumstances are certified upon application by legal entities or individuals under each individual contract, under each individual obligation, the performance of which has become impossible due to the existence of circumstances specified in the Law of Ukraine “On Chambers of Commerce and Industry of Ukraine” No. 671/97-VR article 14-1.	The applicant is responsible for the preparation of the application; the reliability of the facts, data, evidence, documents provided, and the accuracy of the copies certified by them.	Directorate of Legal Support of Activities
Certification of commercial documents	Certification of documents related to foreign economic activity - the procedure for confirming the validity of original commercial documents issued by relevant legal entities for provision to foreign counterparties	The service belongs to the statutory functions of the Ukrainian Chamber of Commerce and Industry and provides for: – normal certification procedure; – urgent certification procedure.	Directorate of Legal Support of Activities
Confirmation of a significant change in circumstances, expert opinions	Confirmation of a significant change in circumstances in the event of a significant complication in the performance of obligations under the contract due to a significant change in circumstances (hardship, as evidence of the need to amend the contract or terminate it; When applying the negotiated procurement procedure; Legal justification of the causal relationship between unforeseen circumstances that arose regardless of the customer's desire and will and the inability to fulfill his obligations.	Services are related to the protection of the rights and interests of legal entities and individuals in accordance with the legislation of Ukraine and international treaties, in particular: Law of Ukraine “On Public Procurement” No. 922-VIII; Article 652 of the Civil Code of Ukraine.	Directorate of Expert Opinions
ATA Carnet (ATA Carnet)	Formation of an international customs document according to unified standards for the temporary export or import of exhibition cargo	Convention on Temporary Admission No. 995-472	Directorate for Ensuring the Functioning of the ATA Carnet System

Source: compiled by the author based on data [3; 6].

Analytical services are aimed at analyzing markets, products, and counterparties, providing verified information, assisting in growth in new markets, and facilitating investments (Table 3).



Table 3

## Analytical services of the Ukrainian Chamber of Commerce and Industry

Services	Service characteristics	Notes	Performer
Information and analytical services	Formation of relevant certificates and export conclusions; Information monitoring; Reference information; checking the reliability of a potential partner; Analytics.	Expert opinions and price certificates issued by the Ukrainian Chamber of Commerce and Industry are accepted for consideration: – Tender committees; – Tax authorities; – Customs authorities; – Judicial and law enforcement agencies	Directorate of Information and Analytical Support
Adding to the register of trusted partners	The Ukrainian Chamber of Commerce and Industry maintains a non-state register of Ukrainian enterprises, the financial condition of which indicates their reliability as partners in business activities in Ukraine and abroad.	The Non-State Register of Reliable Partners includes enterprises that have been operating on the Ukrainian market for at least three years, have achieved appropriate financial indicators, are debt-free, and have confirmed their competitiveness.	Directorate of Information and Analytical Support
Analysis of international markets	Helping companies grow in new EU and Eastern Partnership markets	Access to timely and relevant information	Directorate for Foreign Economic Activities
Investment promotion and project activities	Promotion of investment activities (analysis of markets, legislation; search for partners; support for international companies); Project work (analysis of project proposals; provision of advisory support, etc.).	The main goal is to increase the volume of investment in the Ukrainian economy.	Project Office of the Directorate for Investment Promotion and Project Activities

Source: compiled by the author based on data [3; 6].

Expert services include conducting various examinations, assessments, certification, and laboratory tests based on various indicators (Fig. 4).

Under the auspices of the Ukrainian Chamber of Commerce and Industry, three organizations operate that deal with the problem of dispute resolution [1; 2; 4; 5; 6]:

- Maritime Arbitration Commission (MAC) (UMAC);
- Permanent arbitration court;
- International Court of Commercial Arbitration (ICAC).

The Maritime Arbitration Commission at the Ukrainian Chamber of Commerce is an independent and autonomous permanent arbitration institution that considers disputes arising in the field of merchant shipping, which have arisen between non-residents, between a non-resident and a resident, as well as between residents.

The Permanent Arbitration Court under the Ukrainian Chamber of Commerce is a non-state, independent, permanent statutory court without the status of a legal entity, established to resolve disputes arising from civil and commercial legal relations. Let us consider the financial component of the court's activities in an uncertain environment (Fig. 5).

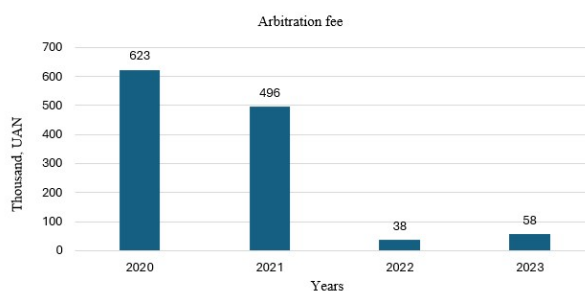


Fig. 5. Dynamics of arbitration fees under conditions of environmental uncertainty [6]

Table 4

**Expert services of the Ukrainian Chamber of Commerce**

Services	Service characteristics	Notes	Performer
Property valuation	Evaluation of objects in tangible form; Valuation of integral property complexes, shares, securities, property rights and intangible assets, including valuation of rights to intellectual property objects	The Ukrainian Chamber of Commerce and Industry is a subject of appraisal activities. The reports of the Ukrainian Chamber of Commerce and Industry are taken into account by the bank when making decisions on business lending.	Directorate of Information and Analytical Support
Certification of goods and services	preparation and issuance of certificates of origin of goods and services; registration and issuance of free sale certificates (FreeSale); preparation of conclusions for enterprises located in Ukraine	If necessary, professional advice is provided	Directorate of Commodity Expertise and Certification of Origin
Commodity expertise	Research of goods to determine their quality, as well as their compliance with existing standards	A Register of types of commodity expertise is being developed	Directorate of Commodity Expertise and Certification of Origin
Patent and licensing services	development and registration of trademarks for goods and services; patent information searches; patenting of industrial marks.	Representation at the State Department of Intellectual Property of Ukraine, Ukrainian Institute of Industrial Property	Private institution Firm "Region"
Translation services	Written and oral translation; Expertise on the quality of written translations; Notarized translation certificate.	Translation: – from 40 foreign languages into Ukrainian; – from Ukrainian into 30 foreign languages.	Private institution Firm "Region"
Laboratory studies	Verification of the quality and safety of food products and food raw materials of food industry enterprises and operators of the food products and raw materials market. Verification of product compliance with the requirements of food legislation according to the following quality and safety indicators: Physico-chemical indicators; Safety indicators; Microbiological indicators.	Law of Ukraine “On Basic Principles and Requirements for the Safety and Quality of Food Products” No. 771/97-VR. Compliance with the Orders of the Ministry of Health, DSanPiN, GN, DSTU, TU, specifications, etc.	Central Testing Laboratory
Confirmation of conformity of goods exported from the PRC	The procedure for proving the validity of export prices for Chinese goods (goods originating in the PRC or imported from the PRC) in accordance with foreign economic contracts concluded by Ukrainian importers	The procedure is used by Ukrainian importers to confirm the compliance of Chinese export documents	SILK ROAD CENTRE
Conformity assessment of industrial products and preparation of a technical file	Bringing products into compliance with regulatory legal acts and safety requirements of Ukraine and/or the EU; Preparation of the technical file	Applies to – manufacturers of industrial products; – importers to Ukraine; – exporters to the EU; – distributors on the Ukrainian market	Certified consultants (experts) of the Ukrainian Chamber of Commerce and Industry system, on exports to the EU and technical regulation
Certification of trade and port customs	The compliance of trade and port customs with the requirements of custom as a source of regulation of legal relations in the relevant sphere of economic activity and the absence of contradiction with the legislative acts of Ukraine are confirmed and certified	Before certification, an analysis is carried out by specialists who have a scientific degree in the relevant scientific specialty in various fields of science	Directorate of Export Expert Opinions

Source: compiled by the author based on data [3; 6].

In accordance with the Law of Ukraine "On Arbitration Courts", the Permanent Arbitration Court is not a court of general jurisdiction. The purpose of the Permanent Arbitration Court is to protect the property rights and legally protected interests of individuals and legal entities through comprehensive, impartial consideration and resolution of disputes in accordance with the law.

The International Commercial Arbitration Court under the Ukrainian Chamber of Commerce is one of the most experienced arbitration institutions, a flagship among arbitration institutions in Central and Eastern Europe. The ICAC arbitrators are leading lawyers from 38 countries around the world.

Each year, the ICAC accepts and considers a significant number of cases (Fig. 6).

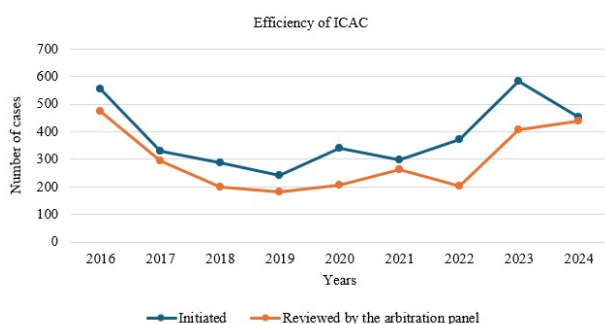


Fig. 6. Efficiency of the ICAC [6]

Let us compare the income and expenses of the Ukrainian Chamber of Commerce and Industry from the activities of the ICAC. In this case, income is the income from the activities of the ICAC (Fig. 7). The expenses of the ICAC are the expenses for the remuneration of full-time employees and the fees of the ICAC arbitrators and social events.

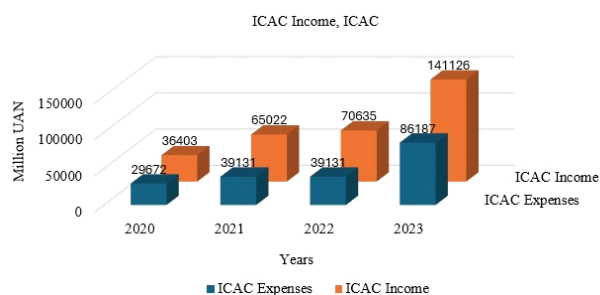


Fig. 7. Ratio of income and expenses of the ICAC [6]

The ICAC's activities are gaining momentum, revenues are steadily growing from year to year. In general, the ICAC's activities are profitable. The difference between revenues and expenses is more than 20%, which is an indicator of sufficient efficiency.

In general, in aggregate form, in accordance with financial rules, the Ukrainian Chamber of Commerce and Industry has four types of income (Table 5).

Table 5

Dynamics of income of the Ukrainian Chamber of Commerce

Types of income	Total income and expenses, thousand UAH, for the years				
	2019	2020	2021	2022	2023
Net income (revenue) from the sale of services	41,900	34,023	35,150	27,934	45,098
Other operating income	13,769	20,843	39,001	25,940	33,183
Other financial income	2,398	2,191	2,362	2,692	10,461
Other income	32,323	39,492	67,528	72,069	142,491

Compiled by the author based on data [6].

Net income from the sale of services is the income that the Chamber of Commerce and Industry of Ukraine has from the provision of all types of services.

Other operating income is income from operating activities excluding income from the provision of services. Such types of income include: income from operating lease of assets, income from write-off of accounts payable, etc.

Other financial income is represented by interest received from banking institutions in which the Ukrainian Chamber of Commerce and Industry deposits are placed.

Other income is income from the activities of the ICAC, the Arbitration Fee, and assets received free of charge.

Let us consider the structure of the income of the Ukrainian Chamber of Commerce in more detail and determine, using a mathematical model, the impact of each type of income on the total amount of income.

In order to identify the dependence of the income of the Ukrainian Chamber of Commerce and Industry on the detailed structure of types of income, we will apply the following algorithm: problem formulation; formation of indicators; identification of the dependence of the income of the Ukrainian Chamber



of Commerce and Industry on the structure of types of services using correlation-regression analysis (identification of uncorrelated and dependent variables), correlation analysis, construction of a multiple regression model.

We will form a statistical basis for calculating the total income estimate from the types of income received by the Ukrainian Chamber of Commerce, on the basis of which a correlation-regression model will be developed (Table 6).

Table 6  
**Income structure of the Ukrainian Chamber of Commerce and Industry by type of income, 2020 – 2023**

Types of income	Amount of income, thousand UAH, for the years			
	2020	2021	2022	2023
Income from the “Certificate of Origin” service	9,942	9,951	4,593	5,919
Income from the “Legal Support” service	9,025	6,710	3,542	5,455
Income from the service “Laboratory services”	3,715	4,489	2,823	4,008
Income from the ATA Carnets service	2,665	2,816	4,563	6,882
Income from the service “Exhibition and congress activities”	1,017	2,652	519	1,024
Income from the “Information Support” service	3,194	5,321	2,906	4,909
Income from the service “Other CCI services”	4,465	3,076	8,988	16,901
Income from the sale of other current assets	619	894	590	1,253
Income from operating lease of assets	2,503	3,909	2,467	4,428
Income from write-off of accounts payable	285	95	106	187
Income from current assets received free of charge	1	23	1	30
Income from changes in the value of assets measured at fair value	–	25,756	–	–
Other operating income is reduced	8,085	8,970	23,264	27,852
Financial income	2,191	2,362	2,692	10,461
Income from the activities of the ICAC	36,403	65,022	70,635	141 126
Discount amortization	2,387	1,813	1,363	1,118
Repairs	–	–	–	159
Arbitration fee	623	496	38	58
Income from assets received for free	29	28	33	28
Income from non-operating exchange rate differences	–	–	–	2
Total income	97 136	144,687	129 123	231,800

Source: compiled by the author based on data [6].

Economic phenomena, as a rule, are determined by more than one simultaneously and collectively acting factors. In this regard, the problem of studying the dependence of one dependent variable U on several explanatory variables arises. This problem is solved using multiple regression analysis. Multiple regression is widely used in solving issues of demand, stock returns, in studying production costs, in macroeconomic calculations, etc. Multiple linear regression has the form:

$$y=a_0+a_1x_1+a_2x_2+...+a_mx_m+u, \quad (1)$$

where y – dependent variable,  $x_1, x_2, ..., x_m$  – factors (independent explanatory variables),  $a_0, a_1, a_2, ..., a_m$  – estimation of model parameters.

The mathematical model of the dependence of the income of the Ukrainian Chamber of Commerce on the types of services sold and other income is proposed in the form of a multiple regression model

of the form (2):

$$y=a_0+a_1x_1+a_2x_2+...+a_{15}x_{15}+ a_{16}x_{16}, \quad (2)$$

where y – income of the Chamber of Commerce of Ukraine, thousand UAH;  $x_1$  – income from the “Certificate of Origin” service, thousand UAH;  $x_2$  – income from the “Legal Support” service, thousand UAH;  $x_3$  – income from the service “Laboratory services”, thousand UAH;  $x_4$  – income from the “ATA Carnets” service, thousand UAH;  $x_5$  – income from the service “Exhibition and congress activities”, thousand UAH;  $x_6$  – income from the “Information Support” service, thousand UAH;  $x_7$  – income from other services of the Chamber of Commerce and Industry, thousand UAH;  $x_8$  – income from the sale of other current assets, thousand UAH;  $x_9$  – income from operating lease of assets, thousand UAH;  $x_{10}$  – income from writing off accounts payable, thousand UAH;  $x_{11}$  – other operating income reduced,

thousand UAH;  $x_{12}$  – financial income, thousand UAH;  $x_{13}$  – income from the activities of the ICAC, thousand UAH;  $x_{14}$  – discount amortization, thousand UAH;  $x_{15}$  – arbitration fee, thousand UAH;

$x_{16}$  – income from assets received free of charge, thousand UAH.

The input data for calculating the multiple regression model are presented in Table 7.

Table 7

**Initial data for calculating multiple linear regression of the dependence of the total income of the Ukrainian Chamber of Commerce on the types of specific types of income**

in	$x_1$	$x_2$	$x_3$	$x_4$	$x_5$	$x_6$	$x_7$	$x_8$	$x_9$	$x_{10}$	$x_{11}$	$x_{12}$	$x_{13}$	$x_{14}$	$x_{15}$	$x_{16}$
97136	9942	9025	3715	2665	1017	3194	4465	619	2503	285	8085	2191	36403	2387	623	29
144687	9951	6710	4489	2816	2652	5321	3076	894	3909	95	8970	2362	65022	1813	496	28
129123	4593	3542	2823	4563	519	2906	8988	590	2467	106	23264	2692	70635	1363	38	33
231800	5919	5455	4008	6882	1024	4909	16901	1253	4428	187	27852	10461	141126	1118	58	28

Source: compiled by the author based on data [6].

Let's estimate the model parameters based on the Ordinary Least Squares method. The application of the method is legitimate, since we will assume that all four prerequisites for its application are met. That is, the mathematical expectation of the residuals is zero, the values of the residual vector are independent of each other and have constant variance, the independent variables of the model are not related to the residuals, the independent variables of the model form a linearly independent system of vectors.

The operator for estimating model parameters using Ordinary Least Squares has the form:

$$\hat{A} = (X'X)^{-1} \cdot X'Y. \quad (3)$$

According to the results of the calculations, we obtained the following mathematical model of the dependence of income from the sale of CCI services:

$$y = 52078.12 - 0.01x_1 - 0.02x_2 + 0.01x_3 + 0.02x_4 + 0.001x_5 + 0.01x_6 - 0.992x_7 + 0.02x_8 + 0.02x_9 - 0.0024x_{10} - 1.328x_{11} + 0.03x_{12} + 1.654x_{13} - 0.002x_{14} + 0.001x_{15} - 0.001x_{16}.$$

Since the number of parameters in the constructed multiple regression model (16) exceeds the number of observations (4), checking the adequacy of the model by Fisher's criterion is impossible due to the lack of the required number of degrees of freedom. In this regard, the adequacy of the model is assessed by the coefficient of determination. The coefficient of determination was  $R^2=0.98$ , which indicates a high degree of correspondence of the model to the actual data and allows us to consider the model adequate.

The presented model allows you to assess the weight of each type of income in the total amount of income in order to identify weaknesses and further choose the direction of the organization's activities. That is, to assess the organization's activities for each type of income and decide what to pay attention to and where to direct the efforts of the management team.

Let us consider the expenses of the Ukrainian Chamber of Commerce in more detail. In summary, in accordance with financial rules, expenses are divided into five types (Table 8).

Table 8

**Dynamics of expenses of the Ukrainian Chamber of Commerce**

Types of expenses	Total expenses, thousand UAH, for years				
	2019	2020	2021	2022	2023
Cost of services provided	24,893	20,651	17,041	14,091	18,857
Administrative costs	34,272	41,023	39,002	36,577	61,203
Selling expenses	174	–	–	–	–
Other operating expenses	15,116	12,583	35,390	18,037	33,045
Other expenses	46,047	33,646	49,458	50 510	92,869

Source: compiled by the author based on data [6].

Cost of services provided is a set of costs that form the cost of all types of services provided during the reporting period, such as: labor costs of employees who directly provided services and ESU; utilities;

depreciation; costs of materials; communication services and maintenance; rent; business travel expenses. The lion's share is made up of labor costs and ESU.

Administrative services are the general costs for the organization to maintain management personnel, expenses for their business trips, utilities, taxes, maintenance, transportation costs, etc. And again, the lion's share of the costs is made up of labor costs and EMU.

Other operating expenses are expenses for ensuring the operational activities of the Ukrainian Chamber of Commerce and Industry, excluding the cost of services. Such expenses include: wages and

social security contributions of employees of structural units, information and consulting services, bad debts, charity, utility costs, etc.

Other expenses include wages for full-time employees and fees for the ICAC courts and their ECJs, etc. Labor costs account for more than 80%.

The financial result of the activities of the Ukrainian Chamber of Commerce and Industry is presented in Table 9.

Table 9

**Financial result of the Ukrainian Chamber of Commerce and Industry 2019 – 2023**

Financial result	Total income and expenses, thousand UAH, for the years				
	2019	2020	2021	2022	2023
Profit (loss)	(27,279)	(3,139)	2,429	7,632	20,567

Source: compiled by the author based on data [6].

For further research, it is necessary to determine the dependence of the financial result of the Ukrainian Chamber of Commerce and Industry on the types of income and expenses. For this purpose, the development of a mathematical model is proposed.

Mathematical model of dependence financial result. The CCI of Ukraine by types of income and expenses is proposed in the form of a multiple regression model of the form (4):

$$y = a_0 + a_1x_1 + a_2x_2 + \dots + a_8x_8 + a_9x_9, \quad (4)$$

where  $y$  – financial result (profit / loss), thousand UAH;  $x_1$  – net income (revenue) from the sale of services, thousand UAH;  $x_2$  – cost of services provided, thousand UAH;  $x_3$  – administrative expenses, thousand UAH;  $x_4$  – other operating income, thousand UAH;  $x_5$  – other operating expenses, thousand UAH;  $x_6$  – other financial

income, thousand UAH;  $x_7$  – other income, thousand UAH;  $x_8$  – other expenses, thousand UAH.

The input data for calculating the multiple regression model are presented in Table 10.

Let us estimate the model parameters based on the Ordinary Least Squares method (3). We will assume that all four prerequisites for applying the Ordinary Least Squares method are met.

According to the results of the calculations, we obtained the following mathematical model of the dependence of the financial result of the Ukrainian Chamber of Commerce on the types of income and expenses:

$$y = -6689.78 + 0.001x_1 + 0.003x_2 + 0.43x_3 + 0.002x_4 + 0.228x_5 + 0.002x_6 - 0.179x_7 - 0.940x_8.$$

Table 10

**Initial data for calculating multiple linear regression of the dependence of the financial result of the Ukrainian Chamber of Commerce on income and expenses**

in	$x_1$	$x_2$	$x_3$	$x_4$	$x_5$	$x_6$	$x_7$	$x_8$
-27279	41900	-24893	-34272	13769	-15116	2398	32323	-4047
-3139	34023	-20651	-41023	20843	-12583	2191	39492	-33646
2429	35150	-17041	-39002	39001	-35390	2362	67528	-49458
7632	27934	-14091	-36577	25940	-18037	2692	72069	-50510

Source: compiled by the author based on data [6].

Since the number of parameters in the constructed multiple regression model (8) exceeds the number of observations (5), checking the adequacy of the model by Fisher's criterion is impossible due to

the lack of the required number of degrees of freedom. In this regard, the adequacy of the model is assessed by the coefficient of determination. The coefficient of determination was  $R^2 = 0.985$ , which indicates a

high degree of correspondence of the model to the actual data and allows us to consider the model adequate.

The developed model allows you to assess the impact of income and expenses on the financial results of the Ukrainian Chamber of Commerce and Industry.

Considering the above, we conclude that the main capital of the Ukrainian Chamber of Commerce is human capital, which includes highly qualified specialists with practical work experience. And the main activity is focused on providing services and assisting in resolving disputes. The amounts of income received from activities are unevenly distributed between types of income. Expenses significantly affect the financial result, but do not significantly depend on the volume of services provided by the organization.

Therefore, having such assets, the Ukrainian Chamber of Commerce should develop its activities by expanding the types of services, solving modern problems of entrepreneurs and, possibly, citizens of Ukraine.

Currently, Ukrainian citizens are facing new problems that have become relevant right now, in modern conditions, and need to be solved today. There are three options for solving such problems. First, leave the solution to those who are affected by it. Second, create new institutions. Third, involve existing organizations in solving problems by expanding their powers and scope of activity.

Today, when a significant number of the working population is forced to be outside Ukraine, an important issue of determining tax residency has arisen. Many of those Ukrainians who are territorially located abroad are active individual entrepreneurs or work online for Ukrainian enterprises. A certain part of them are also employees of foreign enterprises, that is, they work simultaneously for both Ukraine and the country in which they are territorially located. Thus, the issue of paying taxes, namely, in which country and according to what rules, is quite relevant. This issue urgently needs to be resolved, especially in the context of establishing international automatic exchange of information under the Common Reporting Standard (CRS).

Almost everyone who has encountered such a problem has neither the expertise nor the experience to deal with this issue and independently determine their tax burden, the need to submit and correctly fill out tax returns. Unfortunately, the State Tax Service of Ukraine provides information that relates only to the legislation of Ukraine and from a perspective that is favorable for Ukraine regarding the problem of tax assessment and payment. In this case, the legislation of another country is not taken into account and it is

impossible to avoid double taxation.

Ukraine has International Agreements on the Avoidance of Double Taxation, but they do not automatically resolve the issue of tax residency, because they often have the same characteristics regarding the definition of a person as a tax resident. As of today, there are 72 bilateral conventions (agreements) between Ukraine and other states on the avoidance of double taxation. Meanwhile, the issue of determining a person as a tax resident of the relevant country is resolved by individual private law firms by applying to the court. This is not very convenient. Because, firstly, there are few such companies and they still need to be found. Secondly, you never know how professional the lawyers are and how quickly the issue will be resolved. Therefore, you need an organization with professional legal staff and an impeccable business reputation, which works with state structures of Ukraine and has extensive experience in cooperation and connections with foreign partners and state structures.

We will justify the involvement of the Chamber of Commerce and Industry of Ukraine in resolving the issue of tax residency of Ukrainian citizens.

The Ukrainian Chamber of Commerce is a world-renowned organization that has authority in Ukraine and abroad, provides business and legal information to both Ukrainian and foreign entrepreneurs, organizes seminars and exhibitions, conferences and business negotiations on economic issues, both in Ukraine and abroad [3; 6].

Representatives of the Ukrainian Chamber of Commerce and Industry know the customs and know how to work with foreign partners. To date, 174 international agreements on cooperation with foreign partner organizations have been signed, 45 bilateral business councils have been established and are being coordinated [3; 6].

The Ukrainian Chamber of Commerce and Industry is a flexible organization that has a staff of professional employees and works with a large number of diverse specialists outside the chamber. Any issue that does not contradict the statutory activities of the Ukrainian Chamber of Commerce and Industry and corresponds to its sphere of interests is processed carefully, properly and at the appropriate level.

The Ukrainian Chamber of Commerce and Industry cooperates with state structures and various organizations in Ukraine and abroad. For example, in February 2020, the Ministry of Foreign Affairs of Ukraine, the Ukrainian Chamber of Commerce and Industry, the Ukrainian Union of Industrialists and Entrepreneurs, the Ukrainian National Committee of the International Chamber of Commerce, the Union of Entrepreneurs of Small, Medium and Privatized



Enterprises of Ukraine, and the Federation of Employers of Ukraine signed a memorandum of partnership. In July 2020, the Chairman of the State Tax Service and the President of the Ukrainian Chamber of Commerce and Industry identified ways of further cooperation. It was agreed, in particular, to continue interaction through the use of a tax communication platform. Such cooperation provides opportunities for resolving any problems at the highest level [3; 6].

The Ukrainian Chamber of Commerce and Industry has been providing various services to its members and clients for over 25 years. Today, this number is 22. We have already presented them in more detail above [6].

In accordance with the Law of Ukraine "On Chambers of Commerce and Industry in Ukraine" [3]:

- state bodies assist the Chamber of Commerce and Industry of Ukraine in fulfilling its statutory tasks;
- The Ukrainian Chamber of Commerce and Industry has the right to receive from state organizations, in accordance with the established procedure, information and materials necessary for it to fulfill its statutory tasks;
- The Ukrainian Chamber of Commerce and Industry has the right to open its representative offices and branches in other countries;
- The Ukrainian Chamber of Commerce and Industry has the right to establish joint organizations with foreign partners, both in Ukraine and abroad.

The Ukrainian Chamber of Commerce and Industry has 20 committees of entrepreneurs that protect the interests of their members and clients.

In accordance with the identified problem, the Committee of Entrepreneurs on Tax Issues is of interest. The purpose of the creation of the committee is to improve and reform the tax and customs systems of Ukraine. The efforts of the committee members are aimed at improving the tax and customs legislation of Ukraine by conducting hearings, conferences, etc. with taxpayers, organizations, representatives of state authorities and local governments. The activities of the committee improve the interaction of the authorities with representatives of business and the public. The focus of the committee's attention is on such issues as:

- taxation system of Ukraine;
- organization and activities of tax authorities;
- tax benefits;
- tax debt, tax liability;
- accounting, reporting, auditing activities;
- customs issues [3; 6].

The Committee of Entrepreneurs of Small and Medium-sized Businesses is of such importance. The

purpose of the Committee is to improve state policy, taking into account world experience and aimed at eliminating shortcomings and creating competitive advantages of small and medium-sized businesses of Ukraine, in particular individual entrepreneurs. In this regard, the following areas of activity of the Committee are of interest:

- promoting the creation of prerequisites for the development of entrepreneurial activity and the implementation of entrepreneurship development programs;
- improvement of the regulatory framework in the field of entrepreneurial activity;
- increasing the level of professional knowledge of entrepreneurs;
- retraining of personnel for the small business sector [3; 6].

The Ukrainian Chamber of Commerce and Industry has 17 structural divisions that ensure the functioning of the Ukrainian Chamber of Commerce and Industry and the provision of qualified assistance to its members and clients (Table 11).

The Ukrainian Chamber of Commerce and Industry has international experience in cooperation and 65 of its representatives in different countries of the world. In accordance with the Regulations on the Representative of the Ukrainian Chamber of Commerce and Industry Abroad, one of the main tasks of the representative is to represent the interests of the Ukrainian Chamber of Commerce and Industry before government bodies, administrations, organizations, institutions, etc. in the country, to exercise representative functions and protect the interests of the chamber and its members [6].

Methodological and expert documents issued by the Chamber of Commerce and Industry of Ukraine within the scope of its powers are mandatory for use throughout the territory of Ukraine [3].

For many years, specialists of the Ukrainian Chamber of Commerce and Industry have been developing methodological recommendations, proposals, agreements, resolving controversial issues, etc., which provides appropriate experience in resolving any issues.

### **Conclusions**

The activities of the Ukrainian Chamber of Commerce and Industry in the conditions of the modern uncertain environment are analyzed. The sources of formation of its property and well-being are assessed. The necessity of expanding the services of the Ukrainian Chamber of Commerce and Industry and involving the Ukrainian Chamber of Commerce in the provision of specific types of services is substantiated.



Table 11

**Structural divisions of the Ukrainian Chamber of Commerce and Industry**

Unit	Functions of the unit
<b>Units providing services abroad</b>	
Directorate for Interaction with Business, Regional Chambers of Commerce and Government Authorities	organizational support for the activities of entrepreneurs' committees at the Chamber of Commerce and Industry of Ukraine; Secretariat of the governing bodies of the Ukrainian Chamber of Commerce and Industry; Secretariat of the Committee on Public-Private Partnership and the Committee on Maritime and Inland Transport of the Ukrainian Chamber of Commerce and Industry
Directorate of Commodity Expertise and Certification of Origin	determination of the origin of goods and issuance of certificates; methodical work on commodity examination and determination of origin
Directorate for Ensuring the Functioning of the ATA Carnet System	coordination of the work of regional chambers in the ATA cardnet system; settlement of customs requirements
Directorate of Information and Analytical Support	information and analytical services; property valuation
Corporate Communications Directorate	external communications of the Ukrainian Chamber of Commerce
Directorate of Exhibition and Congress Activities	rental and technical support; consulting the sales department
Directorate for Foreign Economic Activities	coordination of export support
Directorate of International Cooperation	organizational and methodological support; development of promising forms of international business cooperation; representation of the Ukrainian Chamber of Commerce and Industry abroad
Directorate of Legal Support of the Ukrainian Chamber of Commerce	certification of force majeure circumstances; certification of commercial documents
Directorate for Investment Promotion and Project Activities	promoting the growth of the national economy and the investment attractiveness of Ukraine; development of an appropriate investment climate at the national and regional levels, increasing the volume of investments attracted into the economy of the country and its regions
Central Testing Laboratory for Quality Control of Goods	microbiological testing services for goods
COMPANY "REGION"	translation services; services in the field of protection of intellectual property rights
<b>Departments that ensure the life of the ward</b>	
Financial and Economic Directorate	accounting management
Directorate of Computer Technologies and Information Security	information support and security
Directorate for Personnel and Document Management	office management; personnel accounting
Audit and Quality Management Service	control of financial and economic issues of the Ukrainian Chamber of Commerce
Directorate for ensuring the activities of the Chamber	economic support of the Chamber of Commerce of Ukraine

Source: compiled by the authors based on data [3; 6].

A correlation-regression model of the dependence of the total revenue of the Ukrainian Chamber of Commerce and Industry on each type of income received by the organization has been developed. The model allows assessing the impact of each type of income on the total revenue, identifying weaknesses in the organization's activities, and directing its activities towards increasing revenue.

A multiple linear regression model of the dependence of the financial result of the Ukrainian Chamber of Commerce and Industry on income and expenses has been developed, which provides an opportunity to assess the impact of revenues and expenses on the efficiency of the activities of the Ukrainian Chamber of Commerce.

The problem of determining tax residence, in modern operating conditions, for citizens of Ukraine who are currently staying and working abroad is presented.

The Ukrainian Chamber of Commerce and Industry is an organization that already has the experience, connections, structure, and specialists who could resolve the issues of tax residency of Ukrainian citizens. It is able to develop methodological recommendations on determining tax residency with the help of its specialists, and coordinate them with the relevant state structures, both in Ukraine and abroad.

Strategic measures for the development of the activities of the Ukrainian Chamber of Commerce and Industry are proposed, which provide an opportunity to develop activities by expanding the list of services, without significant investments, but with additional income. The presented innovations will contribute to increasing the efficiency of the organization, expanding its capabilities and, as a result, simplifying the activities and strengthening ties with the homeland of individual entrepreneurs and citizens of Ukraine who are staying and working abroad.

Promising areas of further research include the development of a methodology for determining tax residency.

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Received 10.03.2025.

Revised 17.03.2025.

Accepted 15.05.2025.

Published 25.06.2025.

## ОЦІНЮВАННЯ ЕФЕКТИВНОСТІ ТА ПЕРСПЕКТИВИ РОЗВИТКУ ДІЯЛЬНОСТІ ТПП УКРАЇНИ В УМОВАХ НЕВИЗНАЧЕНОСТІ СЕРЕДОВИЩА

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Сьогодні, в умовах невизначеного середовища, підприємства, організації і громадяни потребують постійного вдосконалення методів своєї діяльності шляхом впровадження та застосування інноваційних заходів. Однією з ефективних організацій, яка знаходиться у постійному розвитку є Торгово-промислова палата України. Організація функціонує і розвивається за рахунок певної кількості джерел фінансових і нефінансових надходжень (доходів), які забезпечуються її ефективною діяльністю. З метою визначення впливу кожного виду доходів Торгово-промислової палати України, від різних видів її діяльності, на загальний обсяг доходів, розроблена кореляційно-регресійна модель. Найбільш ефективним джерелом надходжень (доходів) є послуги, що надає сама організація та створені під її егідою інституції. З метою визначення впливу доходів і витрат на ефективність діяльності Торгово-промислової палати України розроблена модель множинної лінійної регресії залежності фінансового результату палати від її доходів та витрат. Сьогодні, коли значна кількість працездатного населення вимушено знаходиться за межами України, постало важливе питання визначення податкового резидентства. Наразі у українських громадян, які зараз вимушено знаходяться і працюють за кордоном, з'явилася нова проблема, яка набула актуальності саме зараз, в сучасних умовах, і яка потребує вирішення вже сьогодні. Цією проблемою є визначення податкового резидентства. Оцінювання діяльності та визначення існуючих і потенційних можливостей Торгово-промислової палати України дозволили запропонувати розширення послуг організації за допомогою залучення палати до послуги визначення податкового резидентства громадян, які наразі живуть і працюють за кордоном, але мають дохід і в Україні також. Це, з однієї сторони, забезпечить зростання доходів палати

без значного збільшення витрат та, з іншої сторони, якісну послугу та зв'язок з батьківщиною для певної категорії громадян України.

**Ключові слова:** Торгово-промислова палата (ТПП) України, послуги, дохід, витрати, модель.

#### ASSESSMENT OF THE EFFECTIVENESS AND PROSPECTS FOR THE DEVELOPMENT OF THE ACTIVITIES OF THE UKRAINIAN CHAMBER OF COMMERCE IN CONDITIONS OF ENVIRONMENTAL UNCERTAINTY

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*Today, in an uncertain environment, enterprises, organizations, and citizens need to constantly improve their methods of activity by implementing and applying innovative measures. One of the effective organizations that is in constant development is the Chamber of Commerce and Industry of Ukraine. The organization functions and develops at the expense of a certain number of sources of financial and non-financial revenues (income), which are provided by its effective activities. In order to determine the impact of each type of income of the Chamber of Commerce and Industry of Ukraine, from various types of its activities, on the total amount of income, a correlation-regression model. The most effective source of revenue (income) is the services provided by the organization itself and the institutions created under its auspices. In order to determine the impact of income and expenses on the efficiency of the operations of the Chamber of Commerce and Industry of Ukraine. A multiple linear regression model of the dependence of the financial result of the chamber on its income and expenses was developed. Today, when a significant number of the working population is forced to reside outside Ukraine, the important issue of determining tax residency has arisen. Currently, many Ukrainian citizens living and working abroad are facing an urgent issue: determining their tax residency status under today's conditions. This problem is the determination of tax residency. The assessment of the activities and identification of existing and potential opportunities of the Ukrainian Chamber of Commerce and Industry allowed us to propose an expansion of the organization's services by involving the chamber in the service of determining the tax residence of citizens who currently live and work abroad, but have income in Ukraine as well. This, on the one hand, will ensure an increase in the chamber's income without a significant increase in costs and, on the other hand, a high-quality service and connection with the homeland for a certain category of Ukrainian citizens.*

**Keywords:** Chamber of Commerce and Industry (CCI) of Ukraine, services, income, expenses, model.

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