В процесі дослідження подано авторське тлумачення терміну контролінг структур промислово-фінансової інтеграції з урахуванням обґрунтованих в роботі завдань, функцій, напрямів і методів проведення контролінгу, які в комплексі дають змогу уточнити основні загальнонаукові підходи до вивчення питань антикризового управління.

Перспективними напрямами подальших досліджень можна вважати, по-перше, розроблення системи раннього попередження і реагування кризових ситуацій як для окремого суб’єкта, так і для угруповання в цілому, тобто побудова системи раннього попередження і реагування на кризові ситуації в об’єднаннях промислового і фінансового секторів економіки, по-друге, моделювання кризової ситуації для різних учасників промислово-фінансової інтеграції.

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BUDGETARY AND TAX SECURITY OF UKRAINE

Entry. With confident steps, Ukraine is purposefully moving towards European integration. Socio-ecological-economic development of the country in the concept of national security consists of: ecological and natural security; social and legal security; financial and economic security. Referrals are constantly in need of effective updating and control (fig. 1).

Environmental safety focuses on the careful use of natural resources and strict control over the state of climate and water.

Social and legal security is aimed at the social capital of the person himself, protection of individual rights, stability and raising the level of economic well-being and social well-being of the population (protection of the consumer market, monitoring of purchasing power, price regulation etc.).

Financial and economic security contributes to the development of the country and is one of the main generators of European integration. The direction is responsible for: foreign economic security; financial and investment security; fiscal security, etc.

Source: Author's research

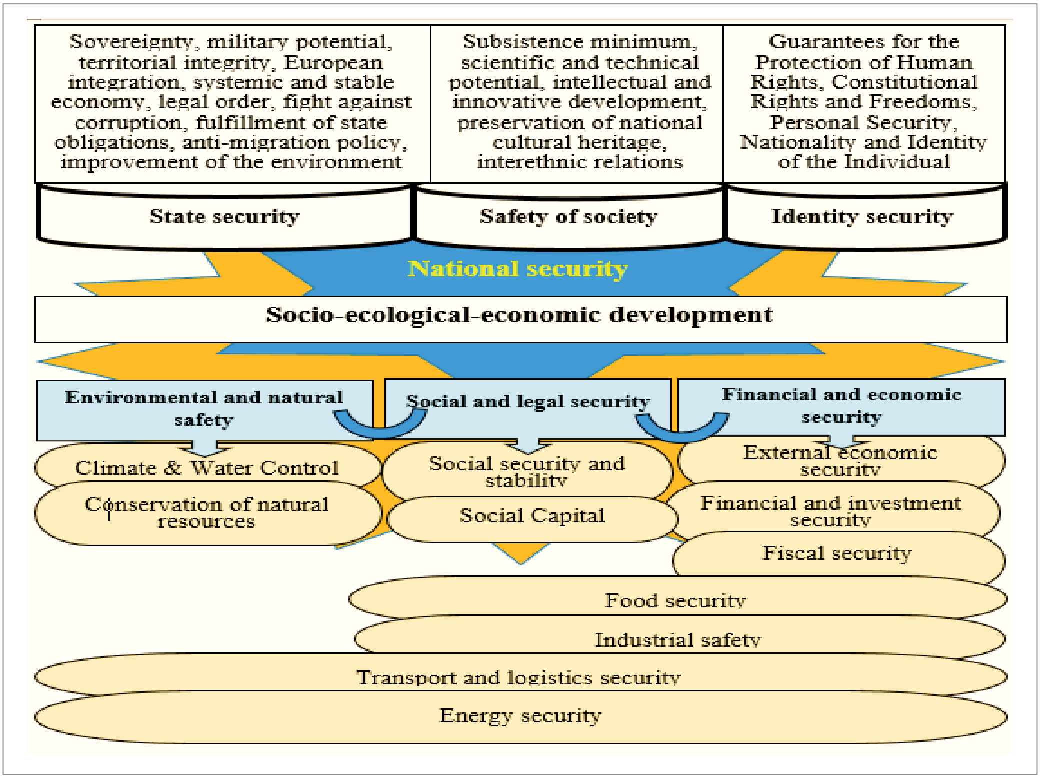

Figure 1. Socio-ecological-economic development in the concept of national security

Food and production security, transport, logistics and energy security extend their influence to all areas of national security. It should be noted that all directions are interconnected and intersect into a single concept for the development of European integration of our country.

In order to achieve gradual and consistent changes for the better, increase socio-ecological and economic development, create new democratic institutions, build civil society, despite different interests, expectations, moods, in different social groups in a market economy and a democratic society, socio-technological partnership acts as a personal direction of activity of the state, which creates a plane of new socio-economic relations at the present stage.

1.Budgetary and tax security of Ukraine

One of the main components of the National Security of Ukraine is the financial and economic security of the state (financial, food, foreign economic, macroeconomic, energy, investment and innovation, production, socio-economic, demographic, budgetary and tax, etc.). The determining basis of the country's economy is «the protection of the financial interests of economic entities at all levels of financial relations, the provision of households, enterprises, organizations and institutions, regions, industries, sectors of the economy, the state with financial resources sufficient to meet their needs and fulfill existing obligations»[1].

Society sees the connection between the tax service and the well-being of citizens, paying attention to the quality of fiscal services. If social reimbursements are low and ineffective, and the quality of public goods does not correspond to the understanding and vision of society, then tax payments are perceived as unfair and the citizen refuses to pay them. A low average per capita return of social benefits entails a loss of trust in the state, injustice and internal tax protest. The main priorities of fiscal security of our country on the way to European integration are:

- ensuring and creating conditions for stable socio-economic development;
- consistency, control of payment accounting and transparency of financial indicators;
- minimization of threats, risks and impacts of global economic crises;
- prevention or reduction of the outflow of financial capital abroad:
- targeted use and adjustment of work on the distribution of budget funds;
- optimization of government loans and foreign borrowings;
- combating corruption, financial crimes and offenses.

Our state is trying to avoid threats and risks of financial and economic security (fig. 2).

Centralization of state finances, interregional gap and errors in the receipt of funds and revenues, inefficient and inappropriate use of public funds, unbalanced and non-transparent distribution of tax system benefits, leads to a decrease in discipline, debt burden on the budget, build obstacles to the effective and fruitful operation of the tax system.

Tax risk factors have a significant impact on the level of tax payment. Changing or redirecting tax policy and tax pressure can lead to an increase in taxes, additional charges, and fines. Of great importance is the awareness of the taxpayer and clear, professional actions of the tax officer. Negative consequence:

1 Геєць В.М. Моделювання економічної безпеки: держава, регіон, підприємство: монографія / В. М. Геєць, М. О. Кизим, Т. С. Клебанова та ін.; за ред. В. М. Гейця Х.: ВД «ІНЖЕК», 2006. 240 с.

– tax pressure (increase in the tax burden, price growth of products and indirect taxes, offshores, shadowing, etc.);
– minimization of tax payments (legal schemes to reduce payments, retail business for a simplified tax system, etc.);
– tax control (interference in the economic and financial activities of enterprises, etc.).

Source: Author's research

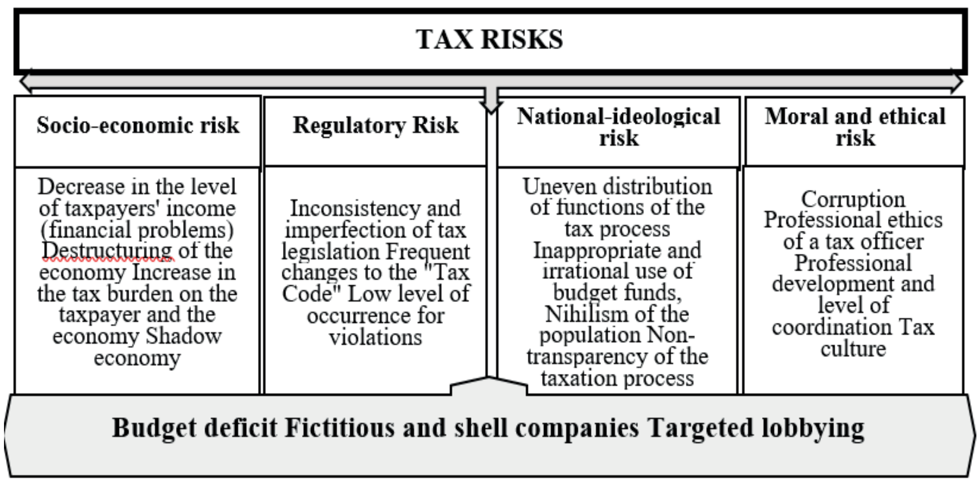

Figure 2. Tax risks

The fulfillment of the economic and social obligations of the state to society depends on the payment of taxes, and it is the tax security that stands guard over these fulfillments at all levels: state, local, regional. Unfortunately, the inefficiency of state institutions, untimely response to the economic situation, corruption, insecurity of property, misuse of budget funds, lobbying of individual business interests are more often the cause of tax evasion. The taxpayer always tries to avoid taxes on income and expenses, because according to the economic component, taxes are the price paid for certain public services, and the level of quality of the tax system is a key driver of taxation. The problem of tax evasion remains relevant. Before proceeding to the tax payment index, it is necessary to determine the reasons for non-payment or partial non-payment of taxes: high taxes (as a result – low budget refund); low level of business activity and capacity (martial law); biased accrual of tax sanctions or high tax burden, etc.

An important role in this process is the interaction between the tax officer and the taxpayer (fig. 3)

Source: Author's researc

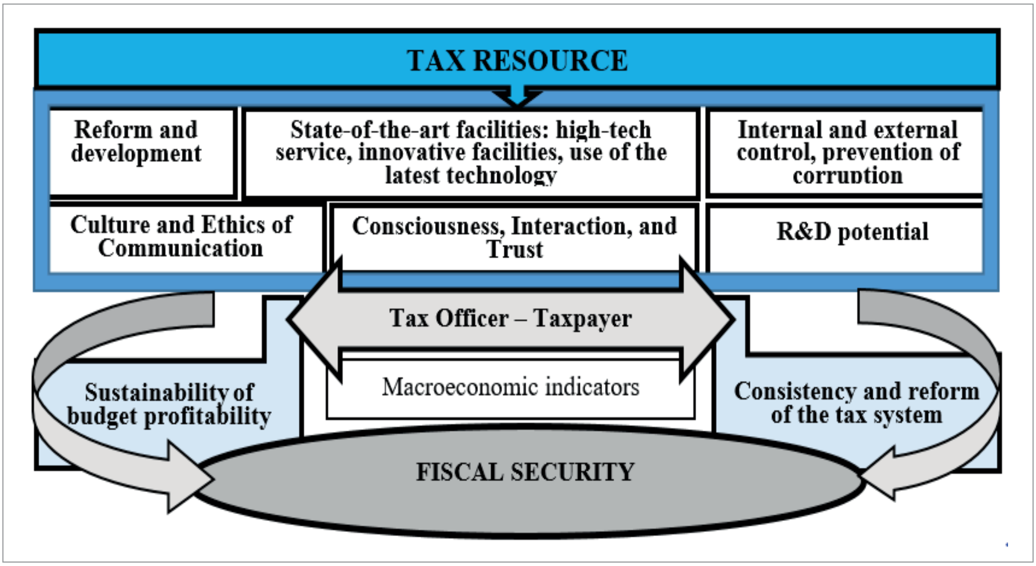

Figure 3. Fiscal security

It is expedient to include the strengthening of ethical standards and the improvement of tax culture on the basis of trust in the methodology of the tax payment index, which raises the consciousness and discipline of the taxpayer, in turn, respect and mutual understanding can be traced on the part of the tax officer. When assessing the quality of the taxation system, when establishing a trusting process «tax officer – taxpayer», a deep perception of the importance and necessity of the taxation process, which is the basis of the socio-economic basis, is formed.

2. Payment of taxes – state level

The Tax Payment Index is based on the concepts of fundamental knowledge and understanding of the entire taxation process, which is two-way and complementary: development of a management system (possession of information in the middle); multi-vector characterization of risks, financial losses of the tax system and their solution and neutralization; legal norms of tax legislation; qualification of tax service employees; use of the latest tools and technologies; knowledge of economics, psychology and sociology, etc.

In our opinion, one of the main priorities for the future development of the State Tax Service of Ukraine is the development of trusting and conscious relationships between all members of the taxation process, which is based on the improvement of:

- culture of voluntary, disciplined declaration (ethics of communication).
- interactivity of the educational and practical base, both for taxpayers and tax officers (technical information);
- modernization, digitalization and techno-innovation of contact centers of tax services (e-cabinet capabilities: mobile application, integration into the Diia system, electronic payer profiles, electronic queues to the inspector, auto-completion of tax returns, etc.). The introduction of corporate culture will make it an effective tool for personnel management, ensure the integrity of the organization, create favorable conditions for the management of the organization and contribute to sustainable development[2]. For the efficiency and productivity of the tax service, there is a systematic and transparent tax burden, which affects the tax security and functioning of the taxation system for the benefit of society and the state. Forecasting, distribution and control of budget revenues, evaluation of the efficiency of the tax system, monitoring and development of business follows from the stability of the tax burden. Tax burden is an indicator that demonstrates the effectiveness of tax policy and shows how the collection of taxes and fees affects the economic activity and state of business entities[3].

According to the Doing Business Index, the level of tax payments (Index Paying Taxes) in Ukraine in 2020 was estimated according to the indicators of tax payments, which reflect: the total number of taxes and contributions paid; Payment method; frequency of payment; the frequency of submission and the number of agencies involved in a standardized company investigating the tax payment processes of business entities during the second year of operation. Index Paying Taxes includes taxes withheld by a company, such as sales tax, VAT, and employee payroll taxes. These taxes are traditionally collected by the company from the consumer or employee on behalf of the tax authorities. Although they do not affect a company's profit and loss statements, they increase the administrative burden associated with compliance with the tax system and are therefore included in the tax payment figure.

According to the dynamics of indicators of the level of tax payment in Ukraine, Doing Business assessed the level of 5 payments: single social tax;

2 Державна податкова служба України. Офіційний портал. У Державній податковій службі України розроблено Концепцію розвитку корпоративної культури ДПС. 2022. URL: https://tax.gov.ua/pro-sts-ukraini/robota-z-personalom/rozvitok-personalu/print-462853.html

3 Новік О.І. Тлумачення поняття «податкове навантаження» у вітчизняній та зарубіжній літературі. URL: http://global-national.in.ua/archive/6-2015/155.pdf

corporate income tax; land tax; environmental taxes; value-added tax (VAT), which was 9.4 types of taxes less than the average number of tax payments in Europe and Central Asia (14.4), and 5.3 types less than the OECP high-income countries (10.3). However, the total time spent by qualified personnel at enterprises and organizations to pay taxes in Ukraine was higher, i.e. 328 hours per year. As for the general rate of taxes and contributions, it should be noted that the indicator is intended to fully measure the value of all taxes borne by the business. It differs from the statutory tax rate, which only determines the coefficient to be applied to the tax base. When calculating the total rate of taxes and contributions, the actual tax or contribution payable is divided by the business profit. This indicator in Ukraine was 45.2%, which was 13.5% higher than in Europe and Central Asia (31.7%) in terms of taxes paid, and with high-income countries (OECP (39.9%) it was 5.3% higher in taxes (table 1).

Table 1

Dynamics of indicators of the level of payment of taxes (Paying Taxes) in Ukraine according to the Doing Business Index in 2020.

Source: Author's research [4]

Indicator	Rating			
	Ukraine	Europe & Central Asia	OECP High Income	Best Execution
Payments (number per year)	**5**	**14,4**	**10,3**	**3 (2 Economies)**
Time (hours per year)	328	213.1	158.8	49 (3 Economics)
General rate of taxes and contributions (% of profits))	45.2	31.7	39.9	26,1 (33 Economics)
Postfill Index (0-100)	86.0	68.2	86.7	None in 2018/19

The postfiling, or «post-filing» index in Ukraine in 2020 was 86.0, which was in line with the OECP high-income countries. The Postfill Index is based on four components: time to meet VAT refund requirements; time to receive a VAT refund; time to comply with the requirements for correcting the corporate income tax; Time to complete the corporate income tax correction. The four components include time to complete and pass a tax audit. The indicators are

4 Ceic Global Database. Macro Economic Data Coverage. 2020. URL: https://archive.doingbusiness.org/en/data/exploreeconomies/ukraine#DB_tax1

based on extended assumptions from applied research. During the wartime, Ukraine does not have a high level of tax payment rates, but the authorities are trying to promote the systematic and effective work of the tax service. A painful topic of Ukrainian society is the topic of return and fair targeted use of citizens' money in the form of high-quality social benefits. The issue of corruption and tax evasion arises, conscientious taxpayers bear the entire burden of the tax system. The main task of the State Tax Service of Ukraine is:

– carry out tax restructuring, which caused the least damage to state budget revenues (the so-called revenue neutral tax shift);
– stimulate investment;
– to carry out a general redistribution of the tax burden by applying the entire list of taxes, their elements (payers, objects, base, benefits, rates, etc.). A sign of a sound tax policy is the stability of the tax system in times of crisis.

Let's consider the key points of the state's actions aimed at timely payment of taxes as positive and negative scenarios in this direction (table 2).

Table 2

Actions of the state to strengthen the tax payment index

Source: Author's research [5].

Positive scenario		Negative scenario
Areas of change	**Actions of the state**	**Examples of violations**
1	2	3
1. Stability of the economic and financial system for the growth of tax opportunities and development potential. 2. Uniform conditions and preferences for taxpayers	-Amendments to the Tax Code (2023) -Agreement between Ukraine and the EU on Ukraine's participation in the EU program for cooperation in the field of taxation «Fiscalis» (2022).	**For the state**. Decrease in income (underfunding of social projects, programs). New taxes and increased rates. Increased administration costs. Growth of tax arrears.
		For the payer. Shadow economy, offshores (use of fictitious enterprises and legalization of hidden income, conversion schemes, smuggling, violation of customs control, counterfeiting). Reduction in production. High tax burden.

5 Верховна рада України. Офіційний веб-портал парламенту України. Закони України. URL; https://www.rada.gov.ua/news/zak

Continuation of table 3

1	2	3
3. Tax culture. Fulfillment of the goals and principles of ethical rules of conduct of tax officers . 4 Advanced training and competence of tax officers. 5. Restoration and growth of trust in state institutions.	- Rules of Ethical Conduct in the Bodies of the State Tax Service of Ukraine (2020) -Verkhovna Rada of Ukraine; Law of 15.06.2021 No. 1539-IX, on the de-shadowing of income and improving the tax culture.	**For the state.** Incompetence of tax officers. Untimely awareness of the population. Distrust of society. Low level of tax ethics and culture.
		For the payer. Taxpayers' lack of awareness of changes in the tax system (fines, tax sanctions). Unjustified punishment for non-compliance with tax legislation.
6. Electronic database of taxpayers and debtors. 7. Cooperation and exchange of information with all financial authorities for the implementation of loyal tax control.	- Order of the State Tax Service of Ukraine dated 22.11.2021 No 965 «On Approval of the Mission and Strategic Plan of the State Tax Service of Ukraine for 2022-2024» (as amended). - Accession of the State Tax Service of Ukraine to the ITA project «EU Support to Ukraine's Digital Transformation» (2022).	**For the state.** Reduction of the possibility of control by the state (non-taxable wages). Increase and abuse of tax benefits.
		For the payer. Tax optimization, deliberate reduction of income (gray schemes, involvement of sole proprietors of 1-2 disability groups for tax preferences (decrease in revenue) and 3 disability groups (unofficial cashing, etc.).
8. Improvement of legal tax norms of legislation 9. Fight against corruption	- Verkhovna Rada of Ukraine; Law of 15.06.2021 No. 1539-IX, on the de-shadowing of income and improving the tax culture.	**For the state.** Failure to comply with state legislation leads to restriction of social obligations and financial collapse (transfer of profits abroad, export to «offshores», outflow and export of national and personal capital). Imperfection of tax legislation. Growing level of corruption.
		For the payer. Non-compliance with the tax legislation of the state leads to a decrease in revenues to the state budget.

Changes in the Tax Code and tax reform during martial law require special attention. In August 2023, the President of Ukraine signed Draft Law No. 8401 on the abolition of tax benefits for business, which regulates

– the possibility of waiving the 2% single tax and switching to a taxation system that is comfortable for the taxpayer (without an application for the transition, the tax payment system remains unchanged);

- newly established business entities that have chosen 2% of the single tax from the date of state registration automatically become payers of the single tax of the third group with a rate of 5%;
- automatic restoration of the rights and obligations of the VAT payer for those entities whose registration as a VAT payer has been suspended;
- granting the right to re-switch to the simplified system of their choice by submitting an application that in 2023 switched from 2% of the single tax to the general system;
- «technical debt» (which is registered in the electronic cabinet from 01.04.2022 to 31.07.2023) should not be taken into account when determining the payer's ability to continue staying under the simplified system;
- preservation of the right of voluntary payment of single tax and unified social tax for frontline territories (including territories of possible hostilities);
- providing an opportunity for sole proprietors who are single tax payers without VAT to indicate the names of goods (services) in settlement documents in a simplified form.

Despite the partial reduction in the solvency of Ukrainians, insufficient control over finances by the state, the presence of corruption, the tax system withstands all pressures, carries out reforms that show the efficiency and modernity of the taxation system (increasing the tax capacity of the taxpayer, increasing the potential of the tax territory, levying, directing and individualizing taxes, etc.).

The implementation of the State Budget proclaims stability and prospects for the future, and a balanced state policy, the correct direction of expenditures provides social guarantees to society, which increases the prospects and raises the level of trust in government and business (table 3).

Table 3

Balance of budgets for 2022-2023 (UAH million)

Source: Author's researc[6]

Years	General Fund				Special Fund				Together			
	2022	2023	Темп росту	%	2022	2023	Темп росту	%	2022	2023	Темп росту	%
1	2	3	4	5	6	7	8	9	10	11	12	13
Income	564 432	869 379	304 946	154	62 676	433 014	370 337	690	627 109	1 302 393	675 284	207
Expenditures	973 184	1 408 327	435 143	144	62 320	377 560	315 239	605	1 035 504	1 785 887	750 383	172

6 Закон України Про Державний бюджет України на 2024 рік (Відомості Верховної Ради (ВВР), 2023, №№ 97-100, ст. 393). URL: https://zakon.rada.gov.ua/laws/show/3460-20#Text

Continuation of table 2

1	2	3	4	5	6	7	8	9	10	11	12	13
Lending	-2228	-5497	-3 269		2 116	63	-2 053		- 111	-5434	-5 323	
Deficit / surplus (-/+)	-406 523	- 533 450	- 126 927		-1760	55391	57 151		- 408 283	- 478 059	-69 775	

The taxation system is complex and constantly needs to be improved and reformed, aimed at ease of use and transparency. To achieve the highest results, it is necessary to develop the moral and ethical side of the process, to raise the level of trust and consciousness of society, tax culture and discipline of citizens. Joining forces to strengthen the tax system brings stability and socio-economic development to the country.

3. Strategic Plan of the State Tax Service of Ukraine

Ukraine has directed its strategy of socio-economic development in the direction of European integration, highlighting five priority missions of the tax system. According to the Order of the State Tax Service of Ukraine dated 22.11.2021 No. 965 «On Approval of the Mission and Strategic Plan of the State Tax Service of Ukraine for 2022-2024» «in order to ensure the effective functioning of the organization, the implementation of the established mission of the State Tax Service of Ukraine, as well as the settlement of certain issues of the internal environment of the State Tax Service in accordance with the Basic Principles of Internal Control by Managers of Budget Funds, … taking into account the National Economic Strategy for the period up to 2030» to implement «action plans for the implementation of conceptual directions for reforming the system of bodies implementing state tax policy». The Strategic Plan of the State Tax Service of Ukraine for 2022-2024 begins with a single mission and states that it is «a fully transparent, modern and technological tax service that provides high-quality and convenient services to taxpayers, effectively administers taxes, fees and payments, and is intolerant of corruption» [7]. The plan is divided into five areas of efficiency and formation: management of activities (correctness of structuring and well-established management mechanism); administration of taxes, fees, payments (budget replenishment, social projects and quotas, payment of pensions and salaries of civil servants, support for veterans, education, medicine, etc.); image of the State Tax Service as a European-style

7 Наказ ДПС України від 22.11.2021 № 965 «Про затвердження місії та Стратегічного плану Державної податкової служби України на 2022 – 2024 роки» (із змінами) Державна податкова служба України. URL: https://tax.gov.ua/diyalnist-/zakonodavstvo-pro-diyalnis/nakazi-pro-diyalnist/77553.html

service with a high level of trust in society (EU membership, professional qualifications, high level of service to taxpayers, business representatives, trust and reliability); counteraction to tax evasion; qualified, efficient and motivated team (tax culture and public awareness) (table 4).

Table 4

Strategic Plan of the State Tax Service of Ukraine for 2022-2024

Source: Author's research 7

Strategic Goal 1. Effective management of activities	
1.1.	Improvement systems internal control
1.2.	Improvement and automation workers processes and procedures
1.3.	Development of effective, modern, stable and secure IT infrastructure
Strategic Goal 2. Effective administration of taxes , fees , payments	
2.1.	Simplification administration taxes
2.2.	Improvement tax approaches and procedures checks
2.3.	Improvement repayment tax debt
2.4.	Strengthening control over completeness taxation income physical persons
2.5.	Improvement of predictive and analytical work
2.6.	Improvement of payment accounting processes and control over the reliability of accounting indicators in integrated payer cards
Strategic Goal 3. Formation of the image of the State Tax Service as a European-style service with a high level of trust in society	
3.1.	Development convenient and affordable services for payers
3.2.	Ensuring high-quality and fast consulting of payers
3.3.	Development of a feedback system with payers
3.4.	Improvement of external communications
3.5.	Improvement systems granting individual tax consultations
3.6.	Improvement of the administrative appeal procedure, establishment of dialogue with payers due to the introduction of mediation practice
3.7.	Improvement of the court appeal procedure in order to improve the quality of consideration of court cases with the participation of DPS bodies
3.8.	Education of the future conscientious payer among schoolchildren and students
Strategic Goal 4. Combat tax evasion through the introduction of international standards and the improvement of analytical tools	
4.1.	Implementation modern strategies compliance tax legislation aimed at promotion concepts voluntary payment taxes
4.2.	Effective management risks and increases analytical capabilities
4.3.	Improvement of the system of control over the production and circulation of excise goods

Continuation of table 2

4.4.	Effective and coordinated international cooperation and strengthening of international information exchange
4.5.	Improvement of the procedure for exchanging FATCA reports from financial agents through ICS «International Exchange» in accordance with the agreement between the Government of Ukraine and the Government of the United States of America to improve the implementation of tax rules and the application of the provisions of the US Act «On Tax Requirements for Foreign Accounts» (FATCA)
Strategic Goal 5. Building a qualified , efficient and motivated team	
5.1.	Formation of corporate culture: mission, values and goals of DPS
5.2.	Implementation of measures to prevent and detect corruption and control compliance with the requirements of anti-corruption legislation and rules of ethical behavior in the DPS apparatus and its territorial bodies
5.3.	Preparation of the Anti-Corruption Program of the State Tax Service of Ukraine for 2023-2025

Each component of the strategy is interconnected, complements all areas of development and has a single direction of understanding the correctness and timeliness of the issue, because it is associated with social capital, which is aimed at the well-being of the Ukrainian nation.

Ukraine needs a new state policy to build a fair and stable taxation system, protecting the fiscal interests of the state and the social needs of taxpayers, reducing tax pressure and the number of inspections. It is proposed to consider possible scenarios of interaction (positive and negative in terms of variants of rational and irrational behavior) of the tax service of Ukraine and the pressing problems of the country's economy (fig. 4).

Modern reality dictates to us positive and negative scenarios for the future. Studies of the social direction, combined with economic components, have the right to exist and study, choosing the path for analysis and development: the study of the influence of economic factors on the social perception and behavior of subjects, the influence of the socio-psychological factor on economic behavior and relations. A set of actions and mechanisms focused on the effective implementation of social capital also creates the basis of behavior with all its paradoxes and exceptions.

Conclusion. The State Tax Service of Ukraine supports the interconnections and interactions of economic and social directions, which can be quite diverse, deep and broad, and therefore go beyond the framework of fundamental theory, which leads to the independence of the scientific direction. The State Tax Service of Ukraine promotes high quality standards of tax activities (mutual trust and understanding with the taxpayer, compliance and knowledge of laws, innovation and manufacturability, transparency and leadership) based on the key values of corporate culture: professionalism, competence, ability to work in a team, integrity, responsibility, truthfulness and honesty. Ukraine has gone through a difficult path of becoming a state, and the tax system is also being replaced by constant reforms dictated by the deficit of budget funds and uneven tax revenues to the budget. Increasing the tax rate is not a topical topic, therefore, in modern times, all prerequisites are created for the development of other segments of tax activity – finding reserves to reduce the tax burden and increase revenues by increasing tax discipline, tax consciousness and the level of tax culture in society, strengthening administrative and criminal liability for tax offenses.

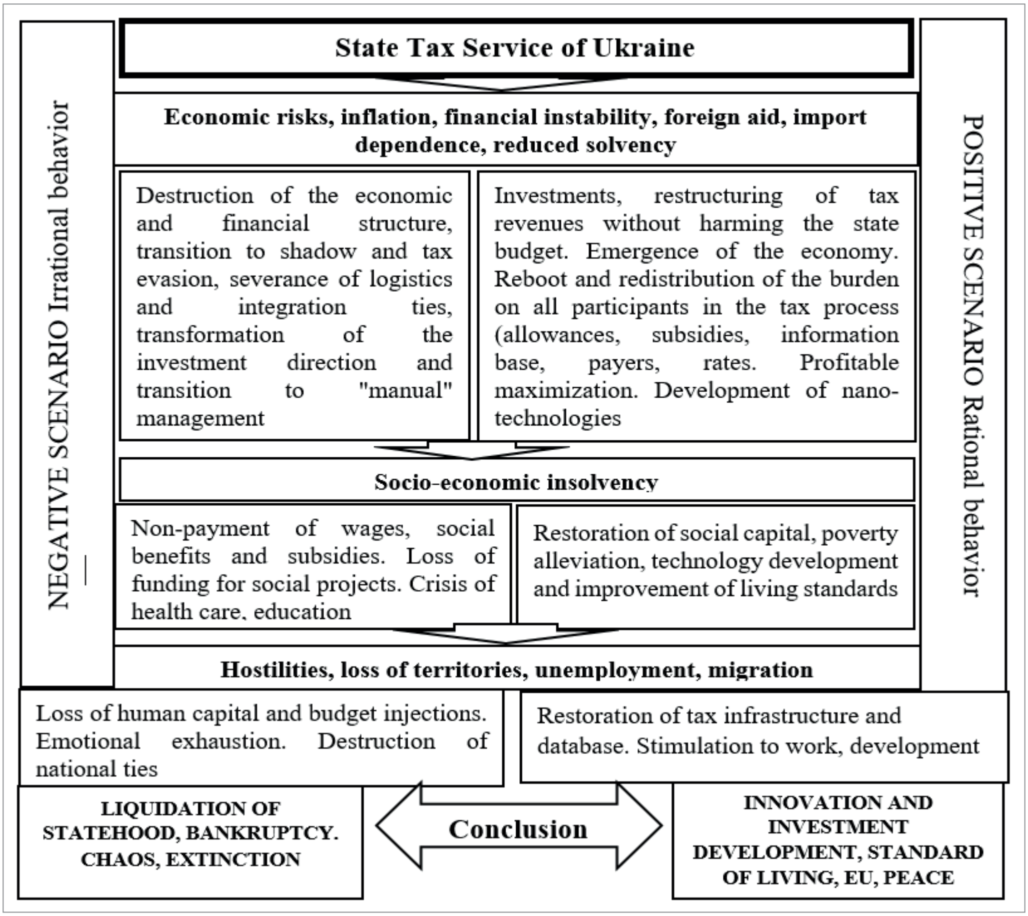

Figure 4. The State Tax Service of Ukraine in Cooperation with Socio-Economic Processes of Modernity

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