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DIGITAL INSTRUMENTS OF TAX ADMINISTRATION AND ELECTRONIC REPORTING AS FACTORS IN ENSURING BUDGET STABILITY IN UKRAINE

ЦИФРОВІ ІНСТРУМЕНТИ ПОДАТКОВОГО АДМІНІСТРУВАННЯ ТА ЕЛЕКТРОННОЇ ЗВІТНОСТІ ЯК ЧИННИКИ ЗАБЕЗПЕЧЕННЯ БЮДЖЕТНОЇ СТАБІЛЬНОСТІ В УКРАЇНІ

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The article examines how the digital services of the STS of Ukraine, e-document exchange, control mechanisms, and the state's digital capacity contribute to the timeliness, completeness, and predictability of tax revenues as important components of budget stability. It systematizes digital tax tools and highlights their role in improving tax administration transparency and strengthening the completeness, timeliness, and predictability of budget revenues. The study analyzes e-reporting trends in 2023–2025, changes in the scale of tax inspections in 2021–2025, and their effectiveness. The findings indicate that digital services and a risk-based approach improve tax procedure efficiency, strengthen the detection of irregularities, and enhance tax flow management. The 2025 Network Readiness Index shows that Ukraine performs above the average for upper-middle-income countries, although it remains below the European average.

Keywords: tax administration, e-reporting, digital services, State Tax Service of Ukraine, budget stability, tax control, budget revenues, digitalization, electronic document exchange.

У статті досліджено та обґрунтовано роль цифрових сервісів ДПС, електронного документообігу, аналітичних механізмів контролю й цифрової спроможності держави у підвищенні повноти, своєчасності та прогнозованості податкових надходжень як важливих складових бюджетної стабільності. Методологічну основу дослідження становлять методи теоретичного узагальнення, порівняльного аналізу, статистичного аналізу, табличного групування та інтерпретації емпіричних даних. Інформаційну базу дослідження сформували офіційні матеріали ДПС України, дані щодо подання електронної звітності, контрольних заходів і сум донарахувань, а також міжнародні показники Індексу мережевої готовності (Network Readiness Index). У результаті дослідження систематизовано основні цифрові інструменти ДПС України, зокрема Електронний кабінет, інформаційні реєстри, електронну звітність, сервіс перевірки бізнес-партнерів, ЗІР, сервіс «Пульс» та електронні довірчі послуги, визначено їх значення для підвищення прозорості податкового адміністрування, а також повноти, своєчасності й прогнозованості бюджетних надходжень. Проаналізовано динаміку подання електронної звітності у 2023–2025 рр., зміни в масштабах контрольних заходів ДПС у 2021–2025 рр. та результативність перевірок. Зокрема, кількість суб'єктів господарювання, які подавали електронну звітність, у 2025 р. по-



рівняно з 2023 р. зросла на 14,7%, кількість електронних документів – на 13,4%, а загальна результативність податкових перевірок у 2021–2025 рр. підвищилася з 0,892 до 2,557 млн грн на одну перевірку. Установлено, що поширення електронного документообігу, розширення цифрових сервісів і застосування ризик-орієнтованого підходу асоціюються з підвищенням оперативності податкових процедур, покращенням виявлення порушень і посиленням керованості податковими потоками. Водночас визначено, що за Індексом мережевої готовності у 2025 р. Україна перевищує середні значення групи країн із рівнем доходу вище середнього за всіма ключовими складовими, однак відстає від середньоєвропейських показників, що свідчить про наявність відносно сприятливих інституційних передумов для розвитку цифрової податкового адміністрування за одночасного збереження структурних обмежень цифрової трансформації. Практична цінність статті полягає в тому, що її результати можуть бути використані для вдосконалення цифрових підходів до адміністрування податків, розвитку електронної взаємодії з платниками та посилення бюджетної стабільності України.

Ключові слова: податкове адміністрування, електронна звітність, цифрові сервіси, ДПС України, бюджетна стабільність, податковий контроль, бюджетні надходження, цифровізація, електронний документообіг.

Statement of the problem. Under contemporary conditions, the digitalization of tax administration is becoming an important factor in improving the efficiency of public finance and strengthening budget stability. The development of electronic services, e-reporting, digital registers, and analytical control tools contributes to simplifying interaction between taxpayers and the state, enhancing tax compliance, reducing administrative costs, and improving the management of budget revenues. For Ukraine, this issue is of particular significance under martial law, when the stability of the budget revenue base is especially important for financing defense, social, and other public needs. At the same time, despite the active introduction of digital tools into the operations of the State Tax Service of Ukraine, their specific role in strengthening the completeness, timeliness, regularity, and predictability of budget revenues remains insufficiently researched. This determines the need for a scholarly understanding of the role of digital tax administration and e-reporting in shaping more resilient and predictable tax revenue generation, which defines both the theoretical and practical significance of the study. In this paper, budget stability is interpreted primarily through the completeness, timeliness, regularity, manageability, and predictability of tax revenues as key characteristics of revenue-side budget sustainability. Accordingly, the study focuses on those dimensions of budget stability that are most directly related to digital tax administration and electronic reporting rather than on the full range of macro-fiscal indicators.

Analysis of recent research and publications. The issue of the digitalization of tax administration, the development of electronic services, and the introduction of e-reporting has been extensively addressed in both domestic and foreign scholarly publications. In the works of Ukrainian researchers, primary attention is

focused on the institutional, organizational, and applied aspects of the functioning of digital tax services. In particular, Erfan E. [13] examines the effectiveness of electronic services within the tax administration system and emphasizes their role in facilitating interaction between taxpayers and tax authorities. Marchenko L. [14] analyzes the digitalization of tax administration in Ukraine through the prism of the experience of developed countries and underscores the need to adapt best international practices to national conditions. Grytsyshen D., Yukhymenko-Nazaruk I., Abramova I., and Islamli J. [10] investigate the development of tax systems and tax accounting from an evolutionary perspective, emphasizing the increasing role of digital technologies in the transformation of tax processes. Vinnytska O. [9] considers the digitalization of tax relations as an instrument for achieving the Sustainable Development Goals, highlighting its systemic socio-economic effect.

In foreign scholarship, this issue is addressed in a broader context, particularly through the lens of the impact of digital technologies on tax compliance, the reduction of administrative costs, the effectiveness of control measures, and the fiscal capacity of the state. Kochanova A., Hasnain Z., and Larson B. [2] demonstrate that the development of e-government contributes to a reduction in tax compliance costs and is positively associated with increased tax revenues. Yilmaz F., and Coolidge J. [8] substantiate that electronic filing reduces taxpayer costs in developing countries. Okunogbe O., and Pouliquen V. [6] show that the introduction of electronic tax filing increases tax payment rates and reduces corruption risks. The study by Okunogbe, and Santoro F. [7] summarizes the potential and limitations of information technologies in the mobilization of tax revenues, while Kotsogiannis C., Salvadori L., Karangwa J., and Murasi I. [3] demonstrate the

effectiveness of e-invoicing in enhancing the efficiency of tax audits and compliance with VAT requirements. Nose M., Pierrri N., and Honda J. [5] emphasize the role of digital technologies in strengthening tax revenues, whereas Junquera-Varela R. F., Lucas-Mas C. Ó., Krsul I., Calderon Yksic V. O., and Arce Rodriguez P. [1] examine the digital transformation of tax and customs administrations as a comprehensive avenue for the modernization of public administration.

Highlighting previously unresolved parts of the overall problem. A substantial theoretical and empirical foundation for the study of the digitalization of the tax sphere has been developed in the scholarly literature, and the principal approaches to this issue have been identified, particularly through the expansion of electronic services, the introduction of e-reporting, the automation of control procedures, the application of a risk-based approach, and the use of data analytics. At the same time, their relationship with the completeness, timeliness, and predictability of budget revenues remains insufficiently explored.

Formation of the objectives of the article (task statement). The purpose of the article is to identify and substantiate the role of digital tax administration tools and e-reporting in ensuring budget stability in Ukraine through improving the completeness, timeliness, transparency, and predictability of tax revenues. To achieve this purpose, the article systematizes the main digital services of the State Tax Service of Ukraine, analyzes the dynamics of e-reporting and control activity indicators, determines the significance of digital tax procedures for improving the completeness, timeliness, and predictability of budget revenues, and assesses the institutional preconditions for the development of digital tax administration on the basis of the NRI.

Summary of the main research material. Budget stability should be understood as a condition of the budget system in which the sufficiency, predictability, and manageability of budget revenues are ensured, allowing the state to perform its core functions under internal and external challenges. In this context, digital tax administration tools should be regarded not merely as a technical means of simplifying procedures, but also as an important mechanism for strengthening the revenue-side preconditions of budget stability by shifting tax administration toward an information-analytical and risk-based model. Such an interpretation is consistent with the conclusions of Grytsyshen D. and co-authors, who emphasize the growing

role of digital technologies in the transformation of tax processes, as well as with Marchenko L.'s argument that the digitalization of tax administration should be considered in the context of adapting advanced international practices to national conditions [10; 14].

Under contemporary conditions, tax administration operates as a digitally enabled system for managing tax flows, risks, and information. Electronic document exchange between taxpayers and the State Tax Service of Ukraine (STS) reduces time and organizational costs, accelerates data exchange, minimizes technical errors, and creates a broader informational basis for the analytical processing and control of tax processes. Through the use of digital tools, reporting is transformed into a strategic data source that makes it possible not only to identify risks, but also to strengthen the stability of budget revenues through more accurate and timely responses to irregularities. This interpretation corresponds to the findings of Kochanova A., Hasnain Z., and Larson B., who associate digital government solutions with lower tax compliance costs and higher revenue capacity, as well as to the results of Yilmaz F. and Coolidge J. and Okunogbe O. and Pouliquen V., who show that e-filing reduces taxpayer costs and strengthens tax discipline [2; 6; 8].

The list of digital services provided by the State Tax Service of Ukraine (Table 1) demonstrates that contemporary tax administration encompasses not only the electronic submission of reports, but also taxpayer information support, remote communication, electronic identification, counterparty verification, and online access to registers. The combined effect of these instruments enhances tax compliance, reduces transaction costs for both taxpayers and the state, and contributes to a more resilient framework for the administration of budget revenues. This interpretation is also consistent with Erfan E.'s findings on the effectiveness of electronic services in the tax administration system and with Vinnytska O.'s approach, which treats the digitalization of tax relations as a source of broader systemic socio-economic effects [9; 13].

In addition to receiving tax reports in electronic form, the State Tax Service of Ukraine also ensures the receipt and processing of reports submitted to the Pension Fund of Ukraine and the State Statistics Service of Ukraine. A significant indicator of the depth of digital transformation is the sustained increase in the volume of e-reporting, reflecting the expansion of the user base of digital services and the growing role of

Table 1

Key Digital Instruments of the STS of Ukraine in Tax Administration and E-Reporting

Digital Instrument	Key Functions	Significance for Budget Stability
Electronic Cabinet	Tax calendar; status of settlements with the budget; correspondence with STS authorities; review of taxpayer registration data; search for information in registers; submission of applications, requests, and tax returns; tax payment; access to VAT Electronic Administration System data.	Contributes to the timely payment of taxes and the stability of budget revenues.
Information from Registers	Data on taxpayer registration; registers of insurers, VAT payers, and single tax payers; information on cash registers, books of settlement operations, excise taxpayers, and other entities.	Enhances transparency of tax accounting and control over budget revenues.
“Learn More About Your Business Partner” Service	Verification of potential business partners with regard to their tax compliance.	Reduces the risks of shadow transactions and supports tax revenues.
Public Information and Reference Resource (ZIR)	Knowledge base in a question-and-answer format; regulatory documents; legislative updates; tax and fee rates; access to individual tax consultations; instructional and reference materials.	Reduces reporting errors and promotes voluntary tax compliance.
STS “Pulse” Service	Submission of information on unlawful acts or omissions by STS officials, including corruption-related risks.	Strengthens the transparency of STS operations and trust in the tax system.
Qualified Provider of Electronic Trust Services	Provision of electronic trust services for electronic document flow and reporting.	Ensures the reliability of electronic document exchange and tax administration.
E-Reporting	Preparation and submission of reports through the “Single Window for E-Reporting Submission”; API solutions; services of the VAT Electronic Administration System and the Electronic Administration System for the Sale of Fuel and Ethyl Alcohol; receipt and processing of electronic documents.	Accelerates data processing and increases the predictability of budget revenues.
Declaration of Citizens’ Income	Submission of the tax declaration on property status and income in electronic format.	Increases the level of income declaration and the completeness of budget revenue collection.

Source: compiled by the authors based on [11]

electronic document exchange in the tax sphere (Table 2).

The analysis of the data presented in Table 2 makes it possible to identify not only the overall increase in the scale of e-reporting, but also the internal structure of this process. In particular, the number of business entities submitting reports in electronic form increased by 8.2% in 2024 compared with 2023, and by a further 6.0% in 2025 compared with 2024. At the same time, the number of electronic documents increased by 8.3% and 4.6%, respectively. This

indicates that the digitalization of tax administration expanded primarily through broader taxpayer coverage rather than solely through a greater intensity of document exchange among users already connected to the system. Therefore, during the period under study, the digital services of the State Tax Service of Ukraine performed not only the technical function of processing reports, but also expanded the electronic basis of tax interaction, improving the completeness and timeliness of information flows and reducing the risk of revenue losses.

Table 2

Trends in E-Reporting Submitted to the STS of Ukraine in 2023–2025

Indicator	2023	2024	2025	2025/2023, %
Number of business entities, units	2,241,730	2,424,624	2,570,942	+14.7
Number of electronic documents, units	484,022,977	524,414,928	548,657,297	+13.4

Source: compiled by the authors based on [12]

The expansion of digital reporting and the growth of information volumes objectively strengthen the analytical capacity of tax control. This is reflected in the changing scale of inspections conducted by the State Tax Service of Ukraine, which, after a sharp decline in 2022, gradually recovered (Table 3).

The analysis of the dynamics of control measures indicates that, after a decline of almost 59.5% in their total number in 2022 compared with 2021, control activity gradually recovered during 2023–2025, increasing by 44.3% in 2023, by 19.6% in 2024, and by 7.0% in 2025 compared with the previous year. At the same time, even in 2025, the total number of inspections remained below the 2021 level, which suggests that the recovery of control activity did not take place through a simple return to pre-war scales, but rather through the gradual restructuring of its organizational model. Particularly indicative is the change in the structure of inspections: whereas in 2021 factual inspections accounted for 36.7% of their total number, by 2025 this share had risen to 69.9%. This transformation indicates the growing role of more operational and practice-oriented forms of control, which are more closely aligned with the logic of digitally enabled, risk-based tax administration. The effectiveness of digitally enabled control is even more clearly manifested in the analysis of additional tax assessments (Table 4).

Whereas in 2022 the total amount of additional tax assessments decreased by 69.1% compared with 2021, in 2023 it increased by 134.6%, followed by a further increase of 169.4%

in 2024 compared with the previous year. As a result, by 2025 the amount of additional tax assessments exceeded the 2021 level by more than twofold. At the same time, a substantial shift occurred in the internal structure of the fiscal effect of inspections: whereas in 2021 scheduled inspections accounted for 83.2% of additional tax assessments, in 2025 unscheduled inspections accounted for as much as 83.1%. This suggests that higher fiscal efficiency is increasingly associated not with the general expansion of control activity, but with the targeted identification of high-risk segments on the basis of analytical selection. This finding is in line with the conclusions of Kotsogiannis C. and co-authors regarding the contribution of digital instruments to audit efficiency and tax compliance, as well as with the arguments of Okunogbe O. and Santoro F. concerning the growing analytical role of information technologies in tax revenue mobilization [3; 7].

In 2025, the overall effectiveness of inspections amounted to UAH 2.557 million per inspection, compared with UAH 0.892 million in 2021, that is, an increase of almost 2.9 times. The most notable change was observed in unscheduled inspections, whose effectiveness rose from UAH 0.235 million to UAH 8.479 million per inspection. This indicates a stronger analytical component of tax control, allowing control resources to be concentrated on the most fiscally significant cases. Therefore, from the perspective of budget stability, what matters is not merely an increase in the number of inspections, but an improvement in their targeted effectiveness.

Table 3

Number of Tax Inspections Conducted by the STS of Ukraine in 2021–2025

Indicator	2021	2022	2023	2024	2025
Total	71,138	28,846	41,618	49,774	53,269
Scheduled inspections	3,092	785	566	2,302	2,703
Unscheduled inspections	41,950	6,524	14,736	12,136	13,355
Factual inspections	26,096	21,537	26,316	35,336	37,211

Source: compiled by the authors based on [12]

Table 4

Additional Tax Assessments Based on the Results of STS Inspections in 2021–2025

Indicators	2021		2022		2023		2024		2025	
	Amount, mln UAH	%	Amount, mln UAH	%	Amount, mln UAH	%	Amount, mln UAH	%	Amount, mln UAH	%
Additional tax assessments, including	63,456	100.0	19,586	100.0	45,941	100.0	123,765	100.0	136,219	100.0
scheduled inspections	52,779	83.17	14,692	75.01	23,836	51.88	89,543	72.35	20,573	15.10
unscheduled inspections	9,855	15.53	3,473	17.73	20,353	44.30	30,584	24.71	113,242	83.13
factual inspections	822	1.30	1,421	7.26	1,752	3.81	3,638	2.94	2,404	1.76
Effectiveness of inspections*, including	0.892	–	0.679	–	1.104	–	2.487	–	2.557	–
scheduled inspections	17.070	–	18.715	–	42.113	–	38.898	–	7.611	–
unscheduled inspections	0.235	–	0.532	–	1.381	–	2.520	–	8.479	–
factual inspections	0.031	–	0.066	–	0.067	–	0.103	–	0.065	–

Note: The effectiveness of inspections was calculated as the ratio of the amount of additional tax assessments to the number of corresponding inspections, mln UAH per inspection.

Source: calculated by the authors based on [12]

Alongside the direct indicators of the use of the digital services provided by the State Tax Service of Ukraine, it is also appropriate to take into account the broader institutional context of the state’s digital capacity. One of the most representative international indicators that makes it possible to assess such preconditions in a comprehensive manner is the Network Readiness Index (NRI). In its 2025 edition, the Index covered 127 countries and was based on the assessment of four key pillars: Technology, People, Governance, and Impact. According to the Index, Ukraine ranked 46th with an overall

score of 54.30 (Table 5), which exceeds the average for the group of upper-middle-income countries, although it remains below the European average.

The data presented in Table 5 should be interpreted not as direct evidence of the effectiveness of tax administration, but rather as an indicator of the broader institutional environment within which such effectiveness is formed. Compared with the group of upper-middle-income countries, Ukraine demonstrates higher values across all components of the Index, with the greatest advantage observed in

Table 5

Comparison of Ukraine’s NRI 2025 Scores with the Averages for Upper-Middle-Income Countries and Europe

Indicator	Ukraine	Upper-middle-income countries	Europe
NRI	54.30	47.32	61.14
Technology	44.85	39.95	53.04
People	46.66	40.75	50.07
Governance	69.68	57.29	76.41
Impact	56.01	51.31	65.05

Source: compiled by the authors based on [4]

the Governance component. This suggests that the regulatory, organizational, and managerial preconditions for the further development of digital tax services in Ukraine are relatively favorable. At the same time, this result supports the broader view that the digital transformation of tax administration forms part of the wider modernization of public administration and highlights the importance of digital technologies in strengthening revenue collection capacity [1; 5]. However, the gap between Ukraine and the European average, particularly in the Technology and Impact components, suggests that the existing digital solutions have not yet been fully translated into the maximum possible socio-economic effect.

Conclusions. The findings of the study make it possible to identify three main channels through which the digitalization of tax administration may contribute to budget stability. First, the spread of e-reporting expands taxpayer coverage and accelerates the receipt of tax information, thereby improving the timeliness of tax administration. Second, digital services and electronic registers reduce information asymmetries between taxpayers and supervisory authorities, contributing to greater transparency, lower transaction costs, and more effective revenue administration. Third, the analytical use of accumulated digital data enhances the targeting

of control measures and increases the fiscal effectiveness of inspections. Taken together, these mechanisms create preconditions for more complete, regular, and predictable budget revenues.

At the same time, the available statistical evidence indicates a stable positive association between the spread of digital instruments and improved fiscal effectiveness, but does not provide sufficient grounds for an unambiguous conclusion about a direct causal relationship in the broader macro-fiscal sense. Therefore, digital tax administration and electronic reporting should be regarded as important factors in ensuring budget stability in Ukraine, primarily through their contribution to more complete, timely, transparent, and predictable tax revenues.

The practical significance of the findings lies in their potential use for improving digital policy in tax administration, particularly through the further development of STS digital services, deeper integration of electronic registers, stronger analytical use of e-reporting data, and expanded risk-based taxpayer selection for control measures. Further research should focus on assessing the impact of specific digital services on tax compliance, the regularity of budget revenues, and the effectiveness of tax control under contemporary conditions.

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