

## THE INFLUENCE OF TAXATION AND CERTAIN SOCIAL DETERMINANTS ON THE DEVELOPMENT OF BUSINESS STRUCTURE SUBJECTS IN UKRAINE

*The article deals with a comprehensive research of the influence of taxation and individual social determinants on the development of business structures subjects (business entities) in Ukraine.*

*The methodological basis of the study consists of general scientific methods and methods of cognition of objective reality and processes associated with the functioning of business entities (analysis and synthesis; induction and deduction; scientific abstraction, historical and logical; comparative analysis, generalization; modeling; statistical methods, as well as system approach and method of expert assessments).*

*The information base of the research is the current regulatory and legal acts on taxation of business entities in Ukraine, official analytical and statistical materials of the World Bank, European Business Association, State Committee of Statistics of Ukraine, Ministry of Finance of Ukraine, monographs and periodicals of domestic and foreign scientists.*

*The essence of the concept of “subjects of business structures” is revealed; identified international institutions that conduct ongoing and annual monitoring of the modern business environment.*

*The study disclosed the types of economic crimes that contemporary entrepreneurs in Ukraine and in the world often encounter. The positions of Ukraine in the ranking of Doing Business 2006-2019 are presented. The results of monitoring the tax system in Ukraine and in the world are analyzed. The destimulating effect of the current tax system on the activities of business entities is proved, factors of a social nature that slow down the further development of business in Ukraine are mentioned; a critical assessment of the simplified single tax model is given; problematic issues requiring urgent solutions and barriers that impede the development of business entities in Ukraine are identified.*

*As a result of the study, the authors came to the conclusion that Ukraine’s position in international ratings in recent years has remained mediocre, and the progress achieved does not bring it closer to the optimal level. All reform changes in the business taxation system led to its superficial improvement. Namely, it is a decrease for taxes paid by entrepreneurs and the level of tax burden remains burdensome and amounts to 42.24%. It is noted that the new reform measures proposed by the Government of Ukraine (the abolition of the maximum base for calculating the unified social contribution to the wage fund, the introduction of tax on the withdrawn capital) remain highly controversial, are not perceived positively by business entities and are not supported by foreign experts.*

*The scientific and practical significance of the presented research lies in the possibility of using it in the further practice of improving the legal framework for taxation of business entities in Ukraine.*

**Key words:** business entities, taxes, single tax, optimal taxation system, reform, tax burden, special tax regimes, simplified taxation, social consequences, factors.

**JEL Classification:** H25, H31, H55

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**Introduction.** Present an important task in the era of digital transformation of national economies, business and international relations is the creation of a favorable business environment for the development of subjects of business structures (in English – business entities, hereinafter referred to as SBS). This is a basis to relieve social tension and

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ensure the activation of various types of their activities, the development of priority sectors in country, economic growth, the creation of new jobs and thereby improving the standard of living and well-being of the population.

The analysis of SBS taxation in Ukraine over the last two decades shows that the most used is the simplified (unified) system of taxation, accounting and reporting (hereinafter referred to as the STS), which provides for a single tax (hereinafter referred to as the ST), the algorithm of which is calculated according to the Tax Code of Ukraine [1]. Nevertheless, despite this, the question of finding the optimal tax system for SBS is still urgent, because such a system significantly increases the tax burden on their income, as evidenced by our analysis of the calculation procedure of the ST.

At the same time, in Ukraine, the tax legislative framework is constantly in the state of additions and changes. This destabilizes the development of the SBS, worsens the investment and innovation climate. In recent years, the STS has again undergone regular changes (namely the criteria for transition to its application, the rates of single tax rates and the conditions for payment of the unified social contribution (hereinafter – USC). These changes had accordingly affected the business activity of SBS, and led to a significant reduction in their number, the cessation of activities or the expansion of the “shadow” sector.

There are a number of other obstacles to the development of SBS. This adversely affects the realization of their potential. The following obstacles include: corruption; hostilities in the east; unstable political situation; insufficient solvency demand; galloping inflation; instability of the national currency; excessive tax pressure; lack of working capital; low availability of credit; frequent changes to the legal framework; excessive administrative pressure, etc.

Therefore, all of the above has been an incentive to carry out current scientific research into the impact of taxation and certain social determinants on the development of SBS in Ukraine.

Analysis of recent research and publications has shown that the work of many prominent foreign scientists, in particular: D. Keynes, A. Laffer, M. Mescon, P. Samuelson, R. Stiglitz, J. chumpeter and others. Similar researches were carried out also by domestic scientists, namely: L. Babich, T. Bui, O. Volkova, V. Vishnevsky, Y. Ivanov, S. Logvinovskaya, I. Lutsenko, V. Orlov, O. Panasyuk, M. Slatvinskaya, V. Khomutenko and others. However, in spite of the significant scientific achievements available, the topic of our research cannot be fully disclosed, as it acquires new aspects over time under the influence of various factors. This leads to further scientific research in order to find out the problematic issues that need urgent solutions and the barriers that hinder the development of SBS.

The purpose of the article is a comprehensive study of the impact of taxation and certain social determinants on the development of SBS in Ukraine. To achieve this goal, the following tasks are set:

- reveal the essence of the concept of the “subjects of business structures”,
- identify international institutions that monitor the current and annual monitoring of the current business environment,
- find out the types of economic crimes faced by modern entrepreneurs in Ukraine and in the world,

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– identify the problematic issues that need urgent solutions and the barriers that hinder the development of SBS in Ukraine.

Methodological basis of research is the general scientific methods and techniques of knowledge of objective reality and processes related to the functioning of SBS (analysis and synthesis; induction and deduction; scientific abstraction; historical and logical; comparative analysis, generalization; modeling, statistical, etc.), and also the systematic approach and method of peer review.

**1. The essence of the concept of “subjects of business structures”.**

By its most general definition, SBS is a capable social group of representatives of the national economy who independently carry out officially authorized financial and economic activities in its territory. In a narrower sense, SBS is an independent organization or organizational unit, the operation of which is governed by certain relatively stable rules and regulations.

The SBS should include legal entities and individuals, who are not only economic entities or businesses, but also taxpayers, the owners of the enterprises (micro, small, medium or large). Their financial and economic activities are carried out in various sectors of the national economy (industry, construction, agriculture, transport, trade, services, etc.) at their discretion and risk to achieve economic and social results and profit (Dulik & Aleksandriuk, 2018). [2].

**2. International institutions that conduct current and annual monitoring of the current business environment.**

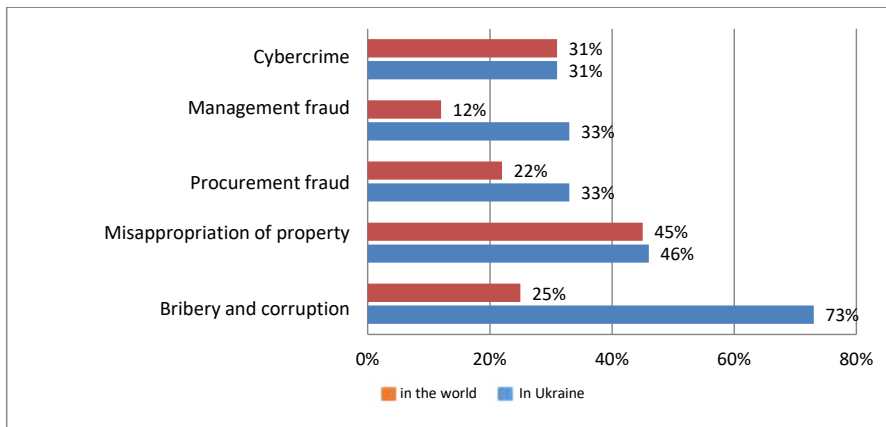
Among the well-known expert commissions that conduct the current and annual monitoring of the contemporary business environment, including taxation systems, in the world and in Ukraine, include international institutions such as the World Bank [3], the European Business Association [4] and the audit company Price Water House Coopers (hereinafter – PwC) [5]. For example, PwC studies trends in economic processes and conducts annual surveys of executives from the world’s largest companies, helping to identify further benchmarks that entrepreneurs consider taking further business, solutions.

Starting in 2009 the survey is conducted in Ukraine every two years. It allowed to monitor trends in the most common types of economic crimes and fraud and their impact on Ukrainian businesses, and to track changes in measures taken by entrepreneurs to prevent fraud. The results of such a survey of foreign and Ukrainian organizations in the framework of the PwC World economic crime and fraud study 2018 in the countries of the world and in Ukraine, published in the corresponding report, are shown in Figure 1 [6].

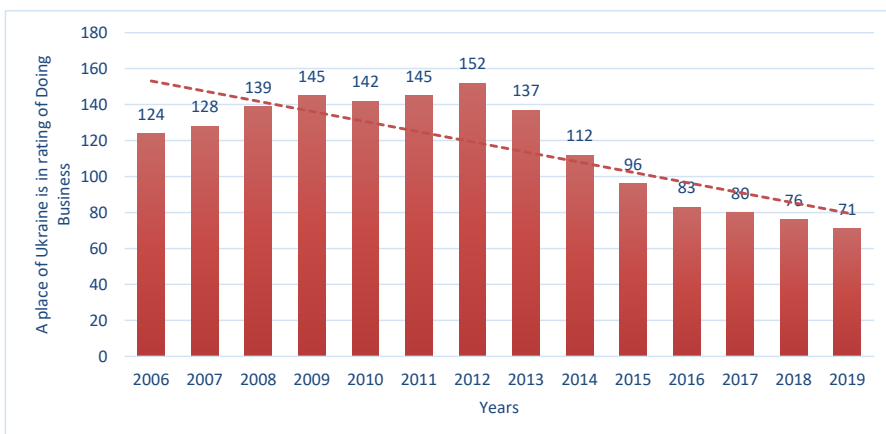
**3. Types of economic crimes faced by modern entrepreneurs in Ukraine and in the world.**

Fig. 1 illustrates the following situation: 48% of Ukrainian organizations have been affected by economic crime and fraud cases in the last two years. Bribery and corruption (73%) is a leader among economic crimes that have been plagued by organizations over the past two years. The top 5 crimes also include property misappropriation (46%), procurement fraud (33%), personnel management fraud (33%) and cybercrime (31%). In addition, Ukrainian respondents expect that bribery and corruption will be the most significant economic crime for their organizations in the next two years [6].

In addition, the World Bank Group of Experts conducts an annual rating in 190 countries around the world on the ease of doing business (Doing Business 2006 – 2019), in which Ukraine occupies more favorable positions each year (1 to 190 points), as evidenced by Fig. 2 [2; 3; 7].



**Fig. 1. Types of economic crimes faced by contemporary entrepreneurs in Ukraine and in the world [6]**



**Fig. 2. Ukraine ranking in the ease of doing business among 190 countries (Doing Business 2006 – 2019)**

Doing Business 2019: Training and Reform is the 16th issue of the World Bank’s Leading Annual Series, which provides an assessment of legal frameworks that are conducive to business expansion and limit it. The following quantitative indicators were used in this study: business creation; obtaining a building permit; connection to the power supply system; property registration; obtaining credits; protection of investors; taxation; international trade; enforcement of contracts; the solution of insolvency. Each specified indicator has certain parameters. At the same time, the data in the Doing Business 2019 report was prepared as of 01.05. 2018. These indicators are used to analyze economic performance and identify successful business regulation reforms, and to identify where and why they have been more effective [7].

#### 4. Problematic issues that need urgent solutions and barriers that hinder the development of SBS in Ukraine.

An important indicator of the state of the national business environment is taxation, which is estimated based on the previous year using certain parameters. It includes: the amount of taxes paid by entrepreneurs and the time they spend to pay income tax (% of income) or business income, labor tax and statutory contributions (% of income) paid by businesses, property tax, property transfer tax, dividend tax, capital gains tax, financial transaction tax, waste tax (garbage), vehicle and road taxes, and other taxes and fees, ease of refund I VAT and income tax adjustments, cumulative tax rate (the value of all taxes levied (in% of income)). These parameters make it possible to estimate the administrative pressure associated with the payment of taxes and deductions, as well as the processes after the submission of reports and payment of taxes and fees by entrepreneurs [7].

Therefore, according to the results of the rating among 190 countries of the world, Ukraine (thanks to the reform of the tax system) has achieved higher results every year. Thus, if in 2012 it was ranked 181 in this rating, then in 2016 – 2018, it was moved to 107th, 84th and 43rd places respectively, and one should strive for one [3].

As for Doing Business 2019, the overall picture of the 2017 tax system is presented in Table 1. These data indicate that in Ukraine, in contrast to foreign countries, the best indicator is the amount of payments paid by companies for the year, their 5 varieties: corporate income tax (including dividend tax), ESV, i.e. deductions, undertaken by businesses on payroll, property tax, transfer tax, which combine property tax. The worst indicator is the time spent by entrepreneurs in paying taxes (times per year), up 327.5 hours per year, more than in Europe and Central Asia and OECD member countries by 112.7 hours and 168.1 hours accordingly. The aggregate tax rate is almost identical in Ukraine and in foreign countries and amounted to 41.7%. Moreover, in the rating of tax assessment in 2017, it ranked 54th overall, that is, compared to 2016, its results deteriorated by 11 steps [7].

Table 1

#### Monitoring of taxation system in Ukraine and in the world, conducted by international experts for 2017 (Doing Business – 2019)

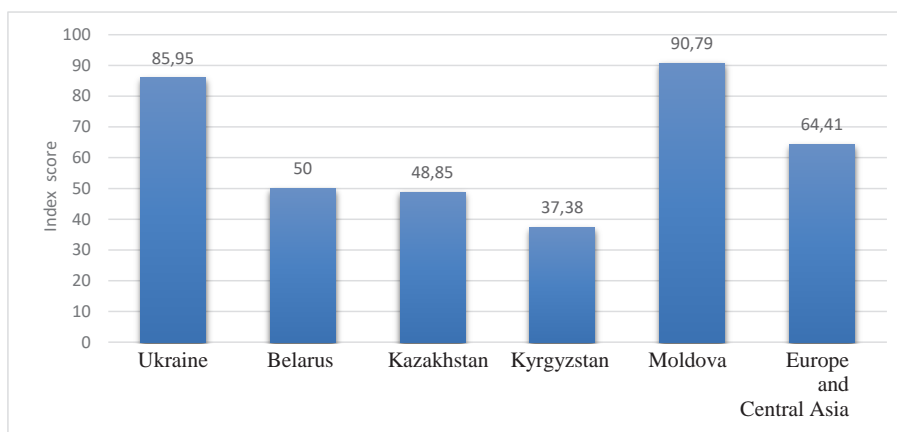
Indicator	Ukraine	Countries in Europe and Central Asia	OECD High-Income Countries	Best Country for the Year
Number of payments to be paid by companies (amount per year)	5	16,6	11,2	3 (Hong Kong, China)
Time spent on taxes (times a year)	327,5	214,8	159,4	49 (Singapore)
Aggregate tax rate (value of all taxes paid by companies (in% of profit))	41,7	32,3	39,8	26,1 (32 economies)
Post-filing and Tax Procedure Index (0-100)	85,95	64,41	84,41	-

Source: [7]

The assessment of countries by the degree to which tax conditions are favorable is determined by sorting the scores by indicator. The overall tax score for the country is the arithmetic mean of all components of the Taxation indicators, which is fixed for Ukraine at: 79.35 points out

of 100. Its closest neighbors to this rating were Moldova (84.55 points); Kazakhstan (79.28 points); European and Central Asian countries (average 75.80 points); Belarus (70.68 points); Kyrgyzstan (56.55 points) [7].

Consequently, in terms of favorable tax conditions, Ukraine has achieved success and is approaching leaders (from 0 to 100 points). The index of procedures after the submission of reports and payment of taxes by entrepreneurs in Ukraine and some foreign countries is shown in Fig. 3.



**Fig. 3. Index of procedures after reporting and payment of taxes in Ukraine and individual countries for 2017, according to Doing Business 2006 – 2019**

In Fig.3 according to Doing Business 2006 – 2019, 3 post-tax reporting and tax procedures in Ukraine and selected foreign countries are calculated as the arithmetic mean of each of the 4 components: time to comply with value added tax (VAT) refund requirements; time to receive VAT refund; time to comply with income tax adjustment requirements; time to adjust income tax. Therefore, according to the index of post-tax reporting procedures, Ukraine is also approaching the leaders (from 0 to 100 points), and reforms carried out in the tax environment, according to World Bank experts, make it easier to do business. At the same time, according to the same experts, the income level in Ukraine is below the average and the GDP per capita is the lowest among European countries and is only US \$ 2,388, which is evidence of inefficient SBS activity [7].

Experts of the European Business Association provide no less comforting conclusions about the taxation of SBS. Today the Association is the leading organization of international business in Ukraine. The European Commission established this Association in 1999. It is interested in supporting European business in Ukraine and establishing bilateral relations: EU-Ukraine. According the current priorities of our country for integration into the European Community, the main purpose of the Association's activity is to establish relations of European business with representatives of the authorities in Ukraine in order to cooperate in creating favorable conditions for doing business, including optimal tax environment and attraction of foreign direct investments into the economy of our country [4].

In 2017, within the framework of the inspection of the current state of affairs in Ukraine, the Association conducted a survey among executives of 142 largest international and Ukrainian



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companies. The results of this survey showed that the negative sentiment of entrepreneurs has weakened, but not disappeared.

Respondents mentioned positive changes: openness of state data, gradual deregulation, noticeable development of electronic services, simplification of the procedure of obtaining permits for construction, moratorium on tax checks, weakening of currency control, introduction of the institute of private contractors and more

The business has named three problems that need urgent solution: fight against corruption, judicial reform and land reform. Some of the participants in the survey referred to the negative factors: slow pace of reforms, high rates of business lending, military conflict in the East of the country, bureaucratic approach in obtaining permits for business, smuggling, shadow economy, etc. [8].

Therefore, the position of these respondents differs little from other foreign experts. With regard to a factor such as taxation that could adversely affect SBS activities, the Association believes that increasing the burden on honest taxpayers is an extremely unfair way to offset the losses created by the existence of readily available tax avoidance schemes. The state should focus on combating tax evasion and not on simulating such a fight. These judgments were a reaction of the Association to certain provisions approved by the Government of Ukraine of a draft law of the Ministry of Social Policy on the wage deduction, which refers abolishing of the maximum amount of the UST accrual base on the payroll. In particular, it states: “There is no doubt that a significant increase in business expenses will be a guaranteed consequence of the cancellation of the maximum amount of the UST accrual base. For example, the Ministry of Social Policy was expecting to receive an additional 10 billion hryvnias of the UST – accordingly, this amount will increase the business expenses for obligatory payments” [9].

Therefore, the mentioned comments of the Association on the current actions of the Government of Ukraine testify to its unambiguous opinion on taxation, more precisely outright indignation at its proposal to introduce selective additional taxation of honest, non-shadowy, payers.

The experts of the Association did not become supporters of the ideas of some governmental structures regarding the introduction of the exit capital tax (hereinafter – ECT), which is proposed to replace the current corporate income tax. Most entrepreneurs find it difficult to administer, corrupt and in many ways unfair to taxpayers.

According to proponents of its implementation, ECT has advantages over the current system, according to which only those funds that will be deducted from the business, i.e. distributed profits (dividends), will be taxed. In addition, when the profit remains in the turnover of the enterprise, it is not taxed.

According to representatives of the Association, the new tax – ECT is not able to ensure the implementation of the following two basic principles of taxation. The first is the principle of equality of all taxpayers before the law, regardless of ownership and place of origin of capital. The second – the principle of tax neutrality, which is to set taxes in a way that should not affect the increase or decrease in the competitiveness of the taxpayer, which will adversely affect the competitive environment in Ukraine [10].

European Business Association jointly with LIGA: LAW within the project Unlimit Ukraine for the first time in Ukraine conducted a joint project “Small Business Attitudes Index-2018”. The purpose of this study was to facilitate the collaboration of large businesses with small and micro businesses through educational activities and consultations, and to analyze growth

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points that will stimulate its development. The survey surveyed 278 respondents: owners and directors of small businesses in all areas of activity. About 40% of the companies surveyed were founded in the crisis of 2015 – 2017. Thus, according to A. Derevyanko, the Executive Director of the Association, this study showed the problems that small businesses face daily – credit unavailability (65%), inflation (56.3%), and the tax burden (42.24%) , high level of corruption (41.9%), lack of qualified specialists (39.3%). At the same time, they are the main factors behind the negative assessment of the business climate [11].

**Conclusions.** Thus, the analysis of problems of taxation of SBS in Ukraine has allowed to identify certain “pain points” in business activities, among which the obstacle to easily and safely develop your business in Ukraine is, first, excessive taxation and a correspondingly unfavorable tax environment. That is why the priority measures of tax reform in Ukraine should be aimed at its optimization in such ways.

The first direction is providing a differentiated approach in setting ST rates for all payers, taking into account their size, scope, types and results of activities in order to stimulate entities engaged in strategically important sectors of the economy.

The second – tax exemption for new SBS for at least three years, if at least half of the net profit is reinvested in its own development or/and the establishment of ST rates differentiated by the existence of the enterprises.

The third – to reduce the additional tax burden due to the inclusion of the USC for STS, and to transfer this contribution of 57% of the amount of the paid ST to the branches of the State Treasury of Ukraine. This should reduce the tax burden, time spent on billing, payment and reporting.

The fourth – tracking of cash payments, transactions through the use of registrars of payment transactions, digital – smartphones, tablets, introduction of online service – e-book of income and expenses of the ST payer.

The fifth – replacement of all tax reporting forms of ST payer’s, one universal electronic report form with a filing period not more than once a quarter.

The sixth – introduction of a simplified form, procedure and duration of the tax filing and filing procedure, opening (closing) of branches in another city, and transition to a general system of taxation, termination of activity;

The seventh-introduction of an effective system of incentives, preferences (larger loans and investments, government support in cooperation with foreign partners) for ST payments in the STS, to encourage them to research activities. The implementation of these measures will significantly improve the STS, and accordingly will not interfere with the activities of the SBS, the creation of new and their development. Moreover, this will further promote socialization of taxation.

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#### **ОЦІНКА ВПЛИВУ ОПОДАТКУВАННЯ ТА ОКРЕМИХ СОЦІАЛЬНИХ ДЕТЕРМІНАНТІВ НА РОЗВИТОК СУБ'ЄКТІВ БІЗНЕС-СТРУКТУР В УКРАЇНІ**

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*У статті проведено комплексне дослідження впливу оподаткування і окремих соціальних детермінант на розвиток суб'єктів бізнес-структур в Україні. Методологічну основу дослідження становлять загальнонаукові методи і способи пізнання об'єктивної реальності і процесів, пов'язаних з функціонуванням суб'єктів бізнес-структур (аналіз і синтез; індукція і дедукція; наукова абстракція, історичний і логічний; компаративний аналіз, узагальнення; моделювання; статистичні методи, а також системний підхід і метод експертних оцінок).*

*Інформаційною базою дослідження є чинні нормативно-правові та законодавчі акти з питань оподаткування суб'єктів бізнес-структур в Україні, офіційні аналітичні та статистичні матеріали Світового банку, Європейської бізнес-асоціації, Державного комітету статистики України, Міністерства фінансів України, монографічні та періодичні видання вітчизняних та закордонних учених.*

*Розкрито сутність поняття «суб'єкти бізнес-структур»; визначені міжнародні інститути, які проводять поточний і щорічний моніторинг сучасного бізнес-середовища. В ході дослідження визначено види економічних злочинів, з якими найчастіше стикаються сучасні підприємці в Україні та в світі; проаналізовано позиції України в рейтингу легкості ведення бізнесу (Doing Business 2006-2019), наведено результати моніторингу системи оподаткування в Україні та в світі; доведено дестимулюючий вплив діючої системи оподаткування на діяльність суб'єктів бізнес-структур, названі чинники соціального характеру, які гальмують подальший розвиток бізнесу в Україні; дана критична оцінка спрощеної моделі єдиного податку; позначені проблемні питання, які потребують нагального вирішення та бар'єри, що заважають розвитку суб'єктів бізнес-структур в Україні.*

*В результаті дослідження автори дійшли висновку, що позиції України в міжнародних рейтингах в останні роки залишаються посередніми, а досягнуті зрушення не наближають її до оптимального рівня. Всі реформаторські перетворення в системі оподаткування бізнесу привели до поверхневого її поліпшення, а саме: до зменшення кількості сплачуваних підприємцями податків; але рівень податкового навантаження залишається обтяжливим і становить 42,24%. Зазначено, що запропоновані урядом України нові реформаторські заходи (скасування максимальної величини бази нарахування єдиного соціального внеску на фонд заробітної плати, впровадження податку на виведений капітал) залишаються досить суперечливими, не сприймаються позитивно суб'єктами бізнес-структур і не підтримуються зарубіжними експертами.*

*Науково-практична значимість представленого дослідження полягає в можливості використання його в подальшій практиці вдосконалення законодавчої бази з оподаткування суб'єктів бізнес-структур в Україні.*

**Ключові слова:** суб'єкти бізнес-структур, податки, єдиний податок, оптимальна система оподаткування, реформа, податкове навантаження, спеціальні податкові режими, спрощена система оподаткування, соціальні детермінанти.