ISSN Print 2786-5150
ISSN Online 2786-5169

UDC 336.221.4:351.713.07(477+100)
DOI https://doi.org/10.26661/2414-0287-2025-1-65-12

PECULIARITIES OF THE TAX SYSTEM FUNCTIONING AND THE ROLE OF TAX AUTHORITIES: DOMESTIC AND INTERNATIONAL EXPERIENCE, REFORM AREAS

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Key words:
taxes, tax system, tax authorities, tax remissions, elements of taxation, international experience, Ukraine, Canada.

It was determined that upon the conditions of instability of the market environment, taxes are the main source of pumping up the state budget. Along with this, there is a need to improve and reform the tax system by taking into consideration international experience, increasing the efficiency of the work of tax authorities in an effort to reduce the taxation load on enterprises, stimulating investment and innovative activities, reducing the shadowing of the market, improving the economy. It has been proven that there is a necessity to reform the tax system by researching and taking into account the experience of other countries. The article analyzes the peculiarities of the work of tax authorities, the organizational structure, the legislative framework in the aspect of taxation using the example of Canada. A comparison of the Canadian Revenue Agency and the State Tax Service of Ukraine was made. The work of the Canadian Revenue Agency, its key results for 2021-2022, changes in the financial situation, and the purpose of work during 2023-2024 were analyzed. The structure of the tax system was studied, the list of taxes in Canada was determined and a comparison was made with tax rates in Ukraine. The peculiarities of the tax system of Canada and Ukraine have been determined, tax remissions have been analyzed. A study of tax revenues to the budgets of Canada and Ukraine was conducted. The advantages of taxation experience, the work of tax authorities in Canada have been identified: a taxation system that facilitates transparency and simplicity; system of tax remissions and incentives; risk analysis and audits to ensure compliance with tax legislation; availability of tax incentives. Proposals for the implementation of Canada's experience to improve the tax system and the work of tax authorities in Ukraine have been formulated: extension of the system of tax remissions in Ukraine; increasing transparency; improvement of the website of the State Tax Service; improvement of the control and audit system; implementation of an effective risk analysis system.

ОСОБЛИВОСТІ ФУНКЦІОНУВАННЯ ПОДАТКОВОЇ СИСТЕМИ ТА РОЛЬ ПОДАТКОВИХ ОРГАНІВ: ВІТЧИЗНЯНИЙ І МІЖНАРОДНИЙ ДОСВІД, НАПРЯМКИ РЕФОРМУВАННЯ

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Ключові слова:
податки, податкова система, податкові органи, податкові пільги, елементи оподаткування, міжнародний досвід, Україна, Канада.

Визначено, що в умовах нестабільності ринкового середовища, податки є основним джерелом наповнення державного бюджету. Поряд з цим існує потреба у вдосконаленні та реформуванні податкової системи шляхом врахування міжнародного досвіду, підвищення ефективності роботи податкових органів з метою зменшення податкового навантаження на підприємства, стимулювання до інвестиційної та інноваційної діяльності, зменшення тінізації ринку, покращення економіки. Доведено, що існує потреба у реформуванні податкової системи шляхом дослідження та врахування досвіду інших країн. У статті проаналізовано особливості роботи податкових органів, організаційну структуру, законодавчу базу в аспекті оподаткування на прикладі Канади. Здійснено порівняння Канадського агентства доходів та Державної податкової служби України.

Проаналізовано роботу Канадського податкового агентства, його ключові результати за 2021-2022 роки, зміну фінансового стану, мету роботи впродовж 2023-2024 років. Досліджено структуру податкової системи, визначено перелік податків в Канаді та виконано порівняння зі ставками податків в Україні. Визначено особливості податкової системи Канади та України, проаналізовано податкові пільги. Проведено дослідження податкових надходжень до бюджетів Канади та України. Визначено переваги досвіду оподаткування, роботи податкових органів в Канаді: система оподаткування, яка сприяє прозорості та простоті; система податкових пільг та стимулів; аналіз ризиків та проведення аудитів для забезпечення дотримання податкового законодавства; наявність податкових стимулів. Сформовано пропозиції до впровадження досвіду Канади для вдосконалення податкової системи, роботи податкових органів в Україні: розширення системи податкових пільг в Україні; підвищення прозорості; вдосконалення сайту Державної податкової служби; покращення системи контролю та аудиту; впровадження ефективної системи аналізу ризиків.

Statement of the problem

Considering the hostilities taking place on the territory of Ukraine, the issue of reforming the tax system is of key importance, because it is taxes that perform a fiscal function and provide income to the state and local budgets. The analysis of international experience in the field of taxation will make it possible to determine the prospects and ways of reforming the tax system in order to ensure the growth of the economy in Ukraine. In addition, reforming the tax system will allow to minimize market shadowing, the taxation load on business entities, and protect social strata of the population. Therefore, the issue of improving the tax system through changes in tax legislation, adjusting the work of tax authorities, taking into account international experience holds much significance.

Analysis of recent studies and publications

The study of the foreign experience of taxation, proposals for its implementation, the question of the structure of the tax system of Ukraine, the definition of its features in the conditions of martial law are disclosed in the works: Ohrenych Yu. O., Karmazina V. S. [4; 13]; Andrienko K., Artyukh O. [8]; Andrushchenko V. L., Danilov O. D. [9]; Hretsa V. Ya. [11]; Izmailov Ya., Yehorova I., Tomchuk Yu. [12]; Ohrenych Yu. O., Krasnoshchok Ya. V. [5]; Plotnikova K. O. [15]; Subina T., Orłowski J. [6]; Forostianko D. V. [18]; Shylo Zh. [19].

Along with this, the issues of determining the specifics of the work of the Canadian tax authorities, the structure of the Canadian tax system, and existing tax remissions have not been fully disclosed. Proposals regarding the introduction of Canada's experience into the tax system of Ukraine have also not been determined, which requires further research.

Objectives of the article

The objective of the article is to study the peculiarities of the functioning of tax authorities, the structure of the tax system and the existing tax remissions of Canada and Ukraine, to determine the areas for improving the tax system of Ukraine upon the conditions of the war and the post-war period.

Objectives of the article

Within the framework of the instability of the market environment, tax revenues ensure the constant pumping up of the state and local budgets. However, the tax system of Ukraine needs to be reformed, because a significant part of business is in the shadows, which reduces tax revenues to the budget. In the conditions of martial law, the filling of the state budget is an important issue, which confirms the need for research and consideration of international experience in order to reform the tax system.

In addition, the introduction of foreign experience, particularly that of Canada, is one of the steps to improve the Ukrainian tax system. Canada is noted for its transparent, effective taxation system, which promotes business development, investment attraction, and protection of social groups of the population. Adaptation of Canada's best practices can help reduce the shadow sector and contribute to the growth of tax revenues for the Ukrainian budget.

«Canada has a developed and fair tax system, which consists of three levels: federal, provincial and local. About 60-65% of tax revenues go to the federal budget» [18]. «The main tax authority in Canada is the Canada Revenue Agency (CRA), which was created in 1999» [18].

«The mission of the Canada Revenue Agency is to administer and enforce taxes, remissions and related programs on behalf of governments across Canada, thereby contributing to the permanent economic and social well-being of Canadians» [18].

The corporate structure of the Canada Revenue Agency is shown in Fig. 1. Taking into account the above structure, it should be noted that the activities of all divisions are aimed at establishing work with taxpayers, improving the quality of services, implementing tax management, ensuring the efficiency of the Canada Revenue Agency's work in accordance with the worldwide level and identifying ways to improve it.

It should be noted that the legal basis for the activities of the Canada Revenue Agency is the «Canada Revenue Agency Act». The Agency is also responsible for enforcing the following major laws: Canada Pension Plan; Law on Special Payments to Children; Employment Insurance Law; Excise Tax Law; Law on Income Tax [7].

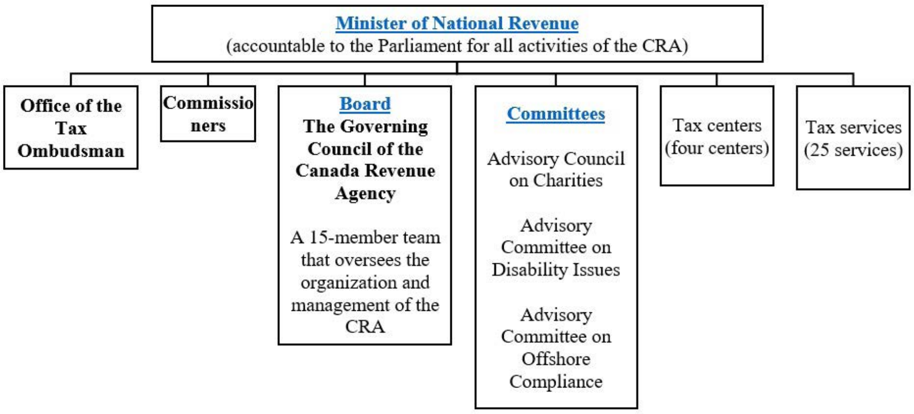

Fig. 1 – Corporate structure of the Canada Revenue Agency

Note: compiled on the basis of [1]

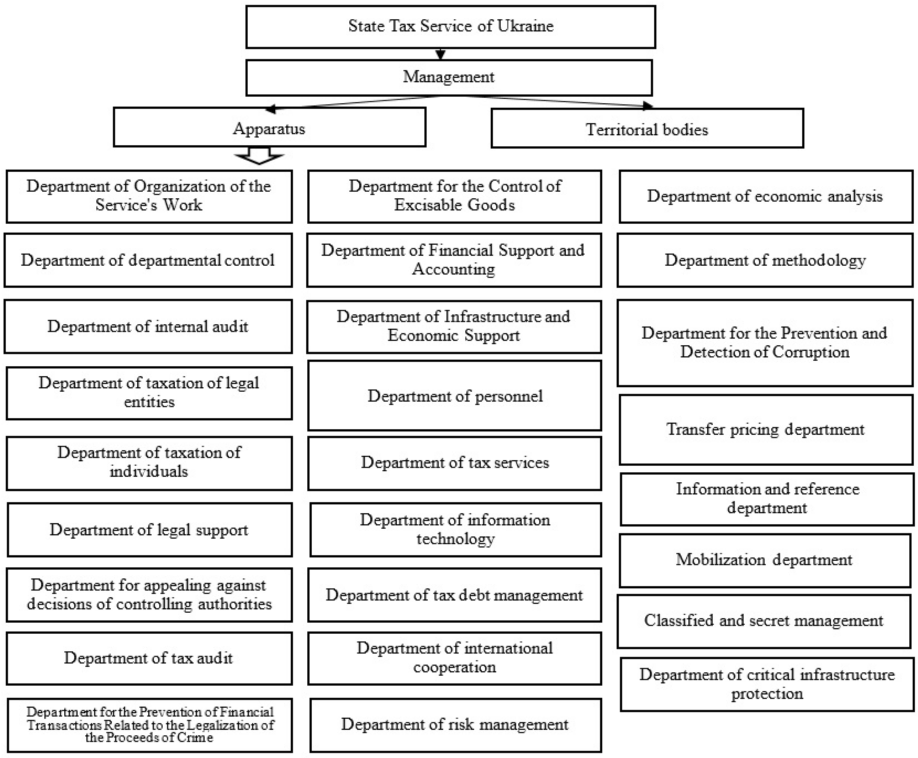

Fig. 2 – Organizational structure of the State Tax Service of Ukraine

Note: compiled on the basis of [17]

In Ukraine, the central body in the field of taxation is the State Tax Service, which includes the apparatus and territorial bodies (Fig. 2). Each oblast has territorial bodies responsible for tax tasks and control at the local level [17]. The activities of the apparatus and territorial bodies are aimed at the administration of taxes, fees, control over the assessment and payment of taxes, the use of tax remissions, detection of cases of tax evasion, work to cover tax debt, interaction with taxpayers, implementation of international standards, etc.

Compared to Ukraine, Canada has a more complex and extensive system of tax administration, including provincial and federal levels. Both countries use a centralized model with departments at different levels of management to ensure efficiency and control over the process of assessment and payment of taxes.

During 2022, the Canada Revenue Agency achieved the following key results: the introduction of programs to support job creation and economic recovery, which involve lowering tax rates and simplifying the taxation process; providing assistance to the population in submitting declarations through the volunteer income tax program in the community; setting up an automated callback service; creating an online form of service feedback to offer Canadians

ISSN Print 2786-5150
ISSN Online 2786-5169

more opportunities to provide feedback on service quality; financed four projects through the CRA innovation program, which related to gamification of internal and external services, virtual integration of new employees [7].

Having considered the structure and peculiarities of the work of the Canadian Revenue Agency, it would make sense to analyze the financial condition of the agency (Fig. 3). In particular, the coronavirus pandemic affected the deterioration of the financial situation in 2021-2022, but it did not affect the effectiveness of tax policy.

According to the 2022-2023 reports, the Canada Revenue Agency aims during 2024 to: improve the quality of work with clients through digitalization; fight against aggressive tax planning and tax evasion; strengthen the security and protection of the privacy of taxpayers; increase the level of qualification of employees [7].

Along with this, the statistics of receipts of tax payments with the State Tax Service of Ukraine for 2019-2023 and as of October 1, 2024 were analyzed (Fig. 4). It is worthwhile noting that during the studied period, there has been an increase in funds, despite the coronavirus pandemic and the beginning of a full-scale invasion.

Canada's tax system covers the following levels: federal; provincial; local [9] (Fig. 5). It should be noted that each level covers different types of taxes, which differ in tax rates.

Unlike Canada, in Ukraine the tax system covers two levels: state; local. Based on this, national and local taxes and fees are paid in the country. «Statewide taxes include: corporate income tax; personal income tax; value added tax; excise tax; environmental tax; rent payment; duty» [16]. Local taxes include: «property tax; single tax. Accordingly, local fees include: fee for vehicles parking spaces; tourist tax» [16].

When comparing the structure of tax systems, it should be noted that Canada's tax system is more extensive and complex, there are many more taxes and they may differ in certain provinces. There are fewer taxes in Ukraine, but local taxes and fees also differ in tax rates.

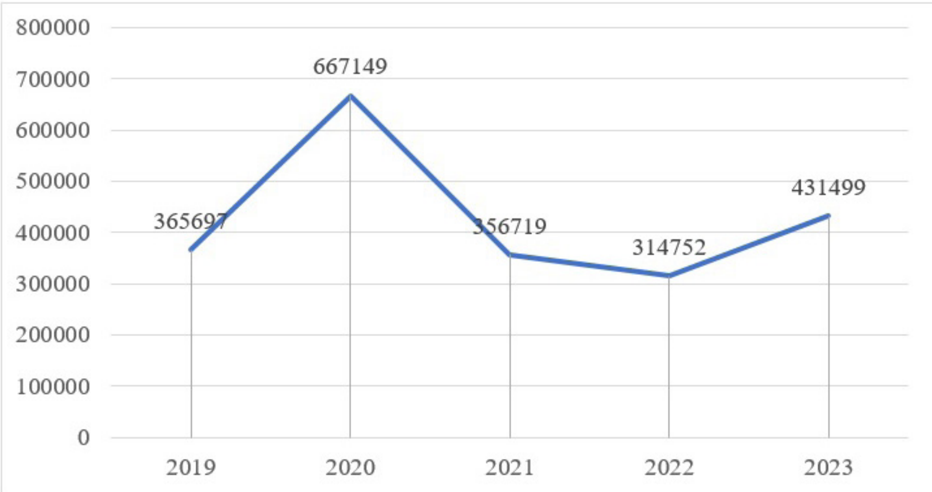

Fig. 3 – Changes in the financial position of the Canada Revenue Agency in 2019-2023 (in thousands of dollars)

Note: compiled on the basis of [7]

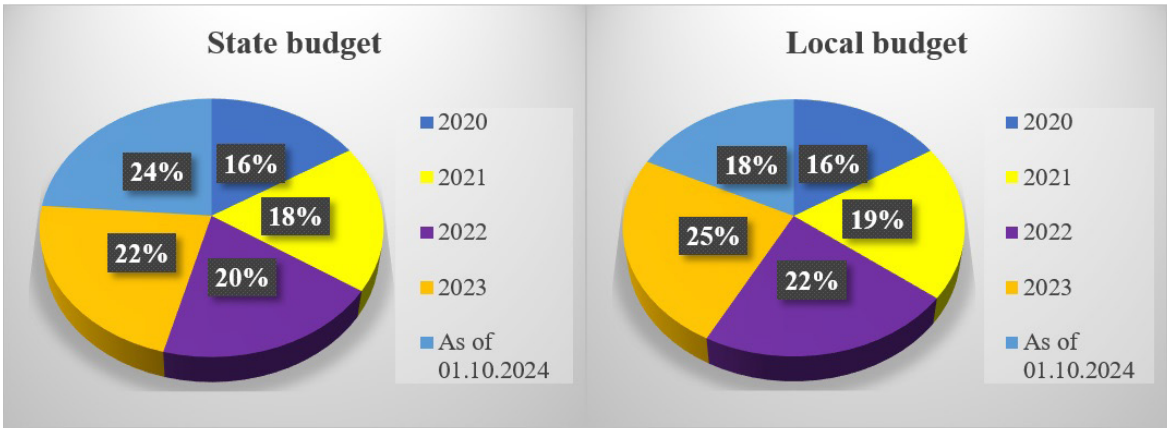

Fig. 4 – Dynamics of tax payments by the State Tax Service to the state and local budgets (balance) for 2019-2023 and as of 01.19.2024 (UAH thousand)

Note: compiled on the basis of [14]

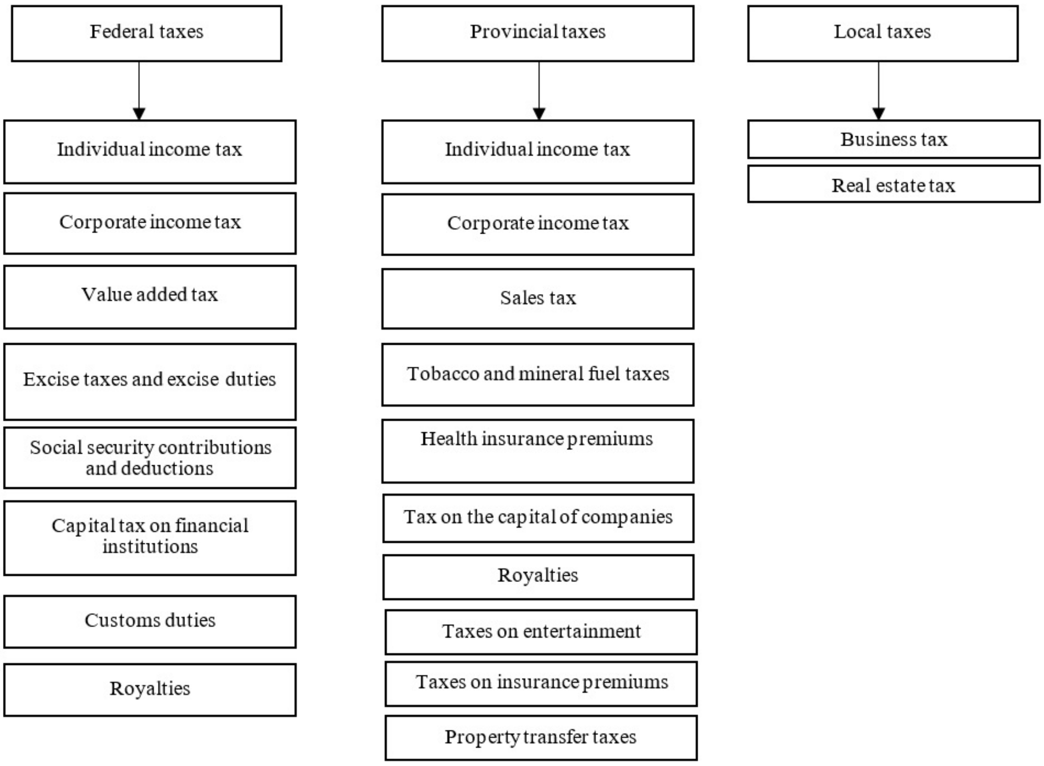

Fig. 5 – Major taxes in Canada by levels of the budget system

Note: compiled on the basis of [7]

Table 1 – Comparison of taxes in Canada and Ukraine

Tax	The rate in Canada	The rate in Ukraine
Corporate income tax	The total rate is 28% of net income (profit).	In Ukraine, this tax is called income tax and is 18%. There are also rates of 0, 3, 10, 25%, etc.
Federal goods and services tax (GST), harmonized sales tax (HST) (or VAT)	The federal goods and services tax (GST) rate is 5%. The rate of the harmonized sales tax (HST) varies from province to province and ranges from 13 to 15%.	In Ukraine, this tax is called value added tax and the basic rate is 20%. There are also rates of 0, 7, 14%, depending on the tax base.
Tax on capital gains	The tax rate on market value gains is up to 30%.	There is no analog of this tax in Ukraine.
Personal income tax	The rate varies depending on the level (federal, provincial, local) and can range from 0% to 55%.	The basic rate is 18%. There are also rates of 0, 5, 9%, depending on the tax base.
Duty	The standard duty rate is 35%.	The rate is set for each product.
Excise	The rates are set in accordance with the Excise Tax Law for each excisable good: spirits; beer; wine; tobacco; gasoline; aviation fuel, etc.	The rates are set in accordance with the Tax Code of Ukraine for each excisable product: tobacco; fuel; eclectic energy; passenger cars, etc.

Note: compiled on the basis of [7; 16]

Taking into account the results of the study, a comparison of taxes by rates in Canada and Ukraine was made (Table 1). Considering the data in the table 1, it is worth mentioning that Canada has a greater variety of taxes and often applies different rates depending on the type of product or region. Ukraine, on the other hand, has fewer taxes and usually applies flat rates, which can simplify the tax system for taxpayers.

Comparing taxes, we can specify that there is no analogue of such taxes in Ukraine: capital gains tax, sales tax. However, there are taxes in Ukraine that are not found in Canada, such as environmental tax and land tax.

According to the research of experts on the Destination of Canada website, the peculiarities of Canadian taxation are as follows: «during the taxation of individuals, the place of residence is taken into account; residents are taxed on their worldwide income; non-residents pay no Canadian tax on their international income and pay tax on certain income and capital gains received in Canada; there are no property or inheritance fees» [2].

Along with this, the peculiarities of taxation in Ukraine are: the use of tax social benefits and tax discounts for certain categories of taxpayers; application of the general and simplified taxation system for business entities;

introduction of the military levy, which is 1.5%; a significant number of tax benefits for each type of tax.

Canada has a fairly developed system of tax remissions (Table 2), which are aimed at stimulating investment, business development, and support for various sectors of the economy.

Side by side with this, in Ukraine, for each type of tax, there is an established set of tax remissions, which are defined in the Tax Code of Ukraine (Table 3). The introduction of tax remissions makes it possible to reduce the taxation load for individuals and legal entities, contributes to the recovery of enterprises.

Analyzing tax revenues for 2017-2022, one can notice the general trend of their growth. A particularly noticeable increase is observed in 2021-2022, which in percentage terms is 21.5% and may be the result of several factors, including the growth of the economy, an increase in business volumes, and an increase in the level of employment (Fig. 6).

Table 2 – Tax incentives in Canada

Title	Amount
Canadian Workers' Benefit (CWB)	Up to USD 1395 (for single persons) in 2022
Canadian child benefit	6997 USD per child in 2022-2023
Housing assistance in Canada	500 USD depending on income and the amount of rent paid
Basic personal amount	The amount of the tax credit depends on the province. For example, in Quebec, it is 16143 USD
Tax benefits for education	Up to 5000 USD in tuition fees per year
Tax benefits for pensioners	Refunds can be up to 7898 USD

Note: compiled on the basis of [7]

Table 3 – Tax privileges in Ukraine

Taxes	Title
Personal income tax	Tax rebate (for education, medical treatment, payment of expenses for the construction (purchase) of affordable housing)
Personal income tax	The tax social benefit (50, 100, 150, 200%) is granted to reduce the amount of total monthly taxable income (wages) for a certain category of population
Corporate income tax	«Profits of enterprises and organizations founded by public associations of persons with disabilities and wholly owned by them; profits of enterprises received through international technical assistance; profits of a participant in an industrial park included in the Register of Industrial Parks are exempt from taxation»
Value added tax	«Transactions subject to zero-rate taxation are not subject to taxation, are exempt from taxation»
Excise	The Tax Code of Ukraine defines transactions with excisable goods that are not subject to taxation; exempt from taxation
Tax on immovable property other than a land plot	Tax exemptions have been established for apartments, residential buildings, and various types of residential real estate
Land tax	Tax exemptions for individuals (e.g., persons with disabilities, pensioners) and legal entities (e.g., healthcare facilities, general education institutions) are defined

Note: compiled on the basis of [16]

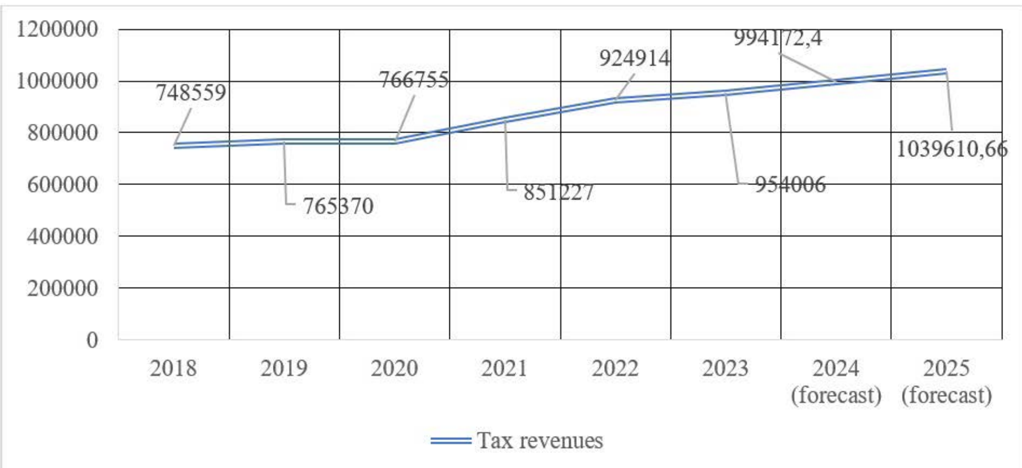

Fig. 6 – Canada's tax revenues in 2018-2023 and forecast for 2024-2025 (USD million)

Note: compiled on the basis of [3]

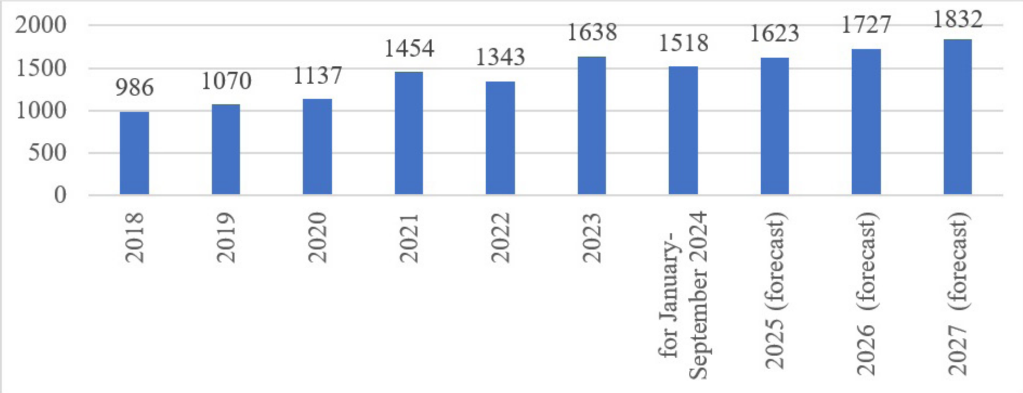

Fig. 7 – Dynamics of tax revenues of Ukraine in 2018-2023, January-September 2024 and forecast for 2025-2027 (UAH billion)

Note: compiled on the basis of [10]

Analyzing the indicators of tax revenues in Ukraine, it is possible to notice changing dynamic pattern during 2018-2023 (Fig. 7). More specifically, tax revenues to the budget during 2018-2021 had positive dynamic pattern, in 2022 there was a decrease compared to 2021 by 7.61%, and already in 2023, in accordance with 2022, an increase of 21.95% was observed. The forecast of tax revenues to the Consolidated Budget of Ukraine for 2025-2027 was also computed, according to which an increase in 2027 compared to January-September 2024 by 20.73% was observed, which confirms positive trends in the economy.

According to the results of the conducted research, the advantages of the experience of the functioning of the tax system and the work of tax authorities in Canada were determined, namely: the tax system is transparent and simple for taxpayers (for example, the process of filing tax returns is simplified and bureaucratic procedures are reduced); the use of a system of tax benefits and incentives for the development of economic sectors, solving social issues and stimulating investments; digitization of the work of tax authorities and the use of online tax services; the work of tax authorities is transparent, because the official website contains reports on the work of the agency, control is carried out by the Finance Council and the Minister of Finance personally; tax authorities carry out risk analysis and conduct audits to ensure compliance with tax legislation, which helps to identify and eliminate cases of tax evasion; by establishing tax incentives for research and development, innovations are stimulated and investments are raised in new technologies and industries.

Thus, proposals for improving the tax system and the work of tax authorities of Ukraine by implementing Canada's experience have been identified: expanding the system of tax remissions for business entities and social categories of the population; increase the transparency of tax procedures and policies, ensuring accessibility and comprehensibility of rules for taxpayers; full transfer of tax reporting into electronic form; improvement of the control and audit system, which will make it possible to more effectively detect violations and cases of tax evasion, control the payment of tax debt; introducing progressive tax rates by taking into account the experience of Canada and making the income tax different for different types of enterprises; stimulation of innovation, development of new technologies by revising tax rates for this activity; implementation of an effective system of risk analysis and use of advanced audit methods, similar to Canadian practice; the introduction of a digital services tax for large global companies that receive income from the provision of digital services (taking into account the experience of Canada); the introduction of tax holidays or tax credits for certain industries and types of activities, following the example of Canada; determining the level of tax risk of payers based on considering the amount of income; strengthening the mechanism of disclosure of tax information by business entities, improving the risk assessment system, which will allow detecting cases of tax evasion.

Thus, Canada's tax system is transparent and understandable for taxpayers, which facilitates the process of paying taxes for citizens and businesses, promotes business development and entices investors. Improving the tax system of Ukraine and the work of tax authorities, taking into account international experience, will improve the quality of the taxation system, reduce the taxation load on business, entices investors, which will contribute to the growth of tax revenues to the budget and the development of the economy.

Conclusions

Consequently, the Canada Revenue Agency is intended to make the tax system fairer and simpler. It was determined that the activity of the tax authority is effective due to its coordinated work. It should be pointed out that the tax rates in Canada are quite high, entrepreneurs in some cases have to give almost 50% of their income to the state, but the existing tax incentives reduce the taxation load and allow small businesses to develop. The emphasis has been laid to advantages of the existing taxation system in Canada, which include: transparency and stability of the taxation system; tax authorities highlight the results of their

ISSN Print 2786-5150
ISSN Online 2786-5169

activities; tax authorities carry out risk analysis and conduct audits to ensure compliance with tax legislation; tax incentives are established to raise investments.

Based on the results of the study, proposals have been made to improve the tax system and the work of tax authorities of Ukraine, the implementation of which will stimulate the work of enterprises, reduce the shadowing of business, increase the level of transparency of the work of economic entities, stabilize tax revenues to the state and local budgets, and contribute to the development of the economy.

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