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Revenues of the state budget of Ukraine: dynamics and structural changes under martial law

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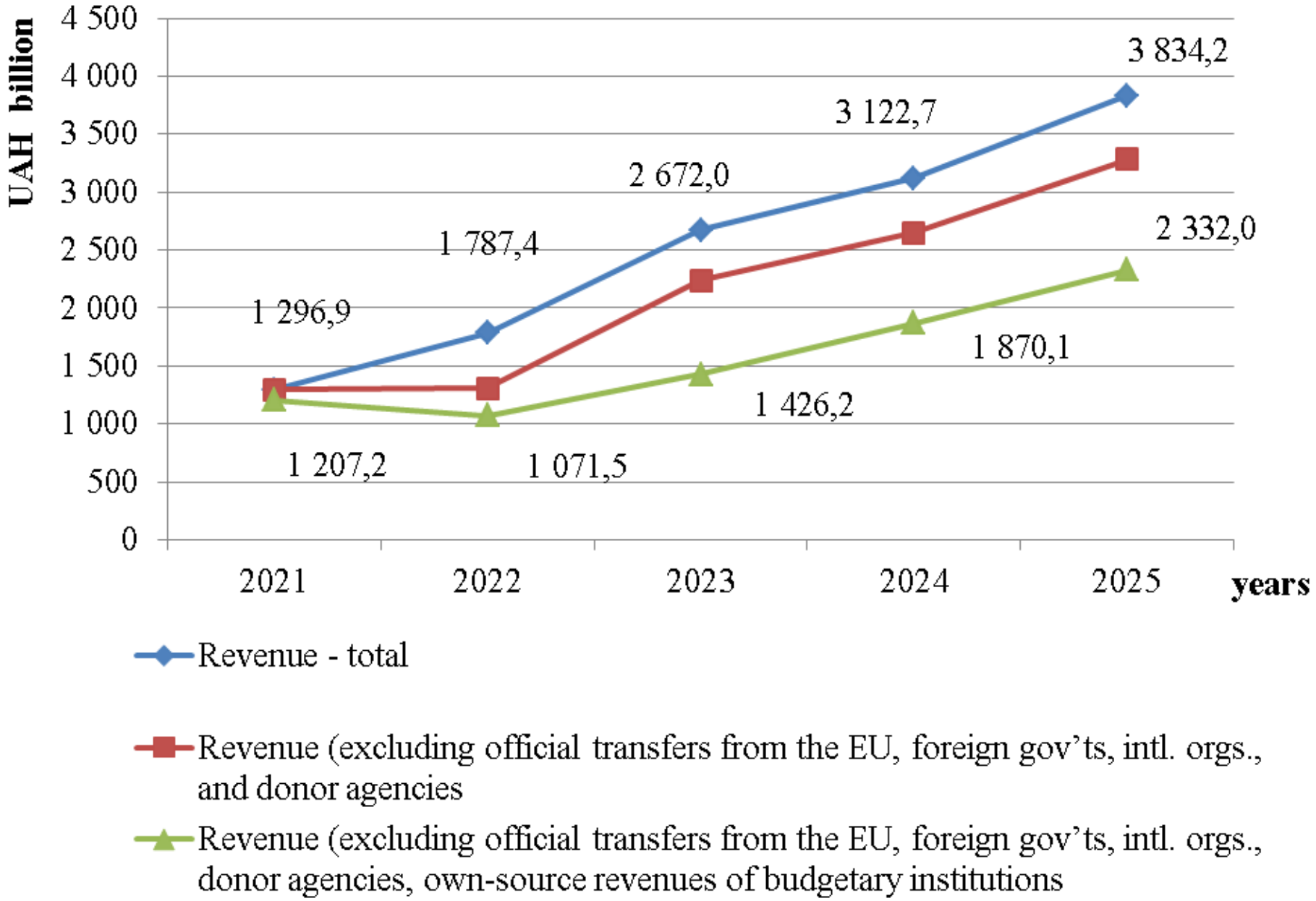


Fig. 1. Revenues of the State Budget of Ukraine, UAH billion

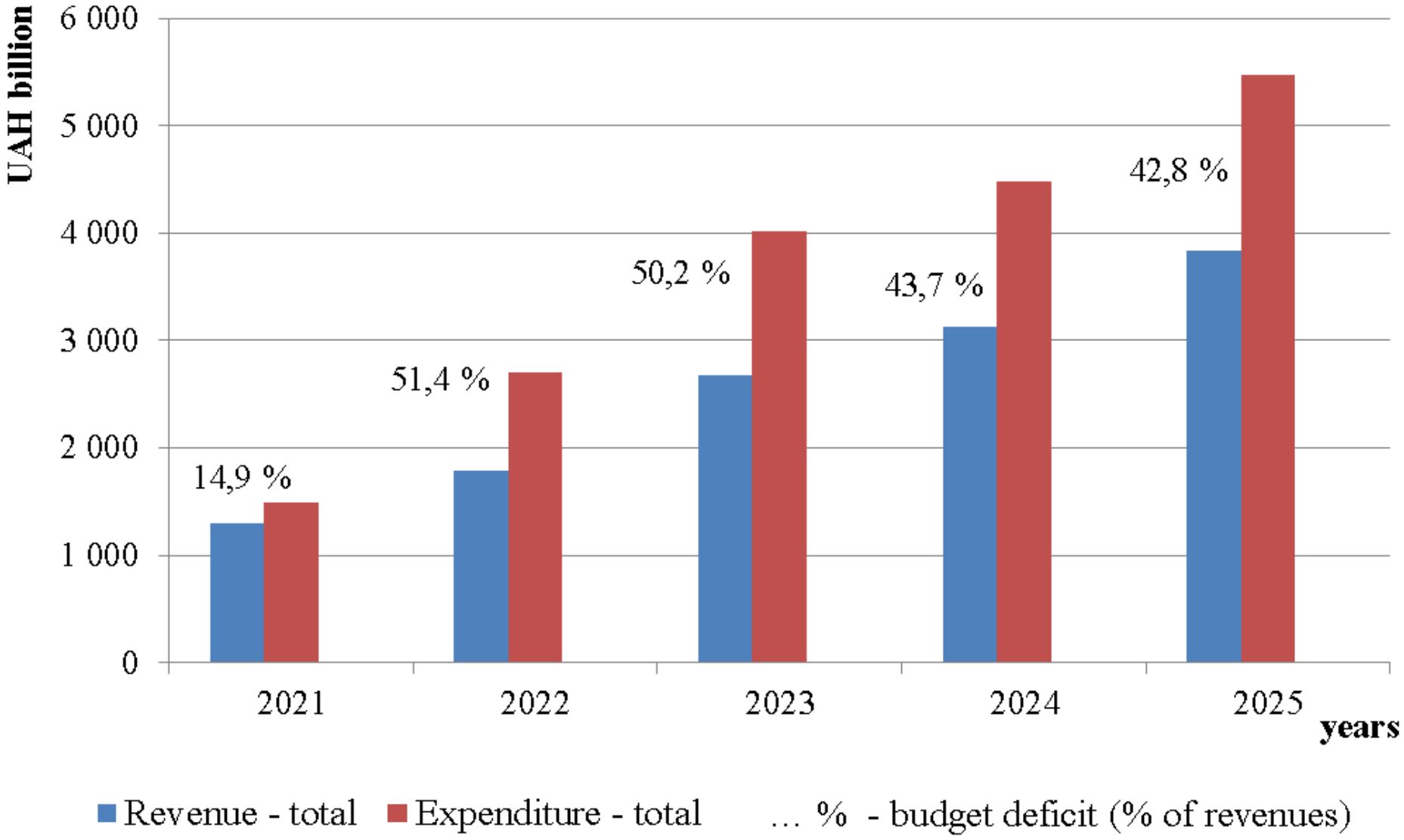


Fig. 2. State budget revenues vs. expenditures

Table 1

Structure of state budget revenues of Ukraine, %					
	2021	2022	2023	2024	2025
Tax revenues	85	53	45	53	53
Non-tax revenues	14	19	37	31	32
incl. own-source revenues of budgetary institutions	7	13	30	25	25
Official transfers from the EU, foreign gov'ts, intl. orgs., donor agencies	0	27	16	15	14
Other revenues	1	1	2	1	1
Total	100	100	100	100	100

Table 2

Main tax revenues of the state budget of Ukraine, % of total tax revenues					
Value-added tax	48	49	48	45	42
Personal income tax	10	12	14	17	18
Corporate income tax	13	12	12	16	14
Excise tax	15	11	14	13	14
Military fee	3	4	3	3	7

Main directions for improving state budget revenue formation

- expansion of the tax base and de-shadowing of the economy;
- improving the efficiency of tax administration;
- enhancing the transparency of the budget and tax system and tax compliance;
- harmonization of the fiscal interests of the state and taxpayers through the development of a balanced tax policy;
- improving the quality of tax legislation by preventing the adoption of insufficiently substantiated decisions and assessing their economic implications;
- ensuring the well-founded application of tax legislation based on the systematic, good-faith, and reasonable interpretation of legal provisions, without giving the state's fiscal interests unconditional priority over taxpayers' rights;
- systematic involvement of practitioners and the public in discussions on planned tax changes



Thank you for attention