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FEATURES OF ELECTRONIC TAX ADMINISTRATION

ОСОБЛИВОСТІ ЕЛЕКТРОННОГО АДМІНІСТРУВАННЯ ПОДАТКІВ

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Селіванова Н.М., Калабіна В.О., Мінжирян Н.І. Особливості електронного адміністрування податків. Оглядова стаття.

У статті розглянуто процес електронного адміністрування податків в Україні, та підкреслено його значення для стабільності та розвитку економіки. Проаналізовані ключові аспекти впровадження електронних сервісів, які полегшують взаємодію між податковими органами та платниками податків. Досліджено роль електронного кабінету платника та системи електронного адміністрування ПДВ у зменшенні адміністративного навантаження та підвищенні прозорості податкових процесів. Визначено основні переваги електронного адміністрування, зокрема спрощення процедур подання податкової звітності та зниження ймовірності помилок. Також проаналізовано виклики, з якими стикаються підприємства при переході на електронні системи, а також підкреслено важливість підготовки кваліфікованих спеціалістів, здатних адаптуватися до нових технологій.

Ключові слова: електронне адміністрування, податки, електронний кабінет, оптимізація, автоматизація, фінансова звітність

Selivanova N.M., Kalabina V.O., Minzhyrian N.I. Features of Electronic Tax Administration. Review article.

The article examines the process of electronic tax administration in Ukraine, emphasizing its significance for the stability and development of the economy. It analyzes the key aspects of implementing electronic services that facilitate interaction between tax authorities and taxpayers. The role of the taxpayer's electronic cabinet and the electronic VAT administration system in reducing administrative burdens and enhancing the transparency of tax processes is investigated. The main advantages of electronic administration are identified, including the simplification of tax reporting procedures and the reduction of error likelihood. Additionally, the challenges faced by enterprises in transitioning to electronic systems are analyzed, highlighting the importance of training qualified specialists who can adapt to new technologies.

Keywords: electronic administration, taxes, electronic cabinet, optimization, automation, financial reporting

In today's environment, when technology is changing all aspects of life, the introduction of electronic tax administration is an important factor in the stability and development of the country. Effective processing of tax information promotes financial discipline and allows the state to provide funding for social and economic programs. The use of the latest technologies in this area increases efficiency and facilitates interaction between government agencies and taxpayers.

Obtaining information and documents from regulatory authorities has always been a complex and time-consuming process for businesses, requiring a lot of time and effort. Even such tasks as obtaining reconciliation reports were often complicated by various factors, ranging from the absence of an inspector due to vacation or sick leave, to a lack of office resources. More complex issues of tax administration created even more difficulties.

With the advent of electronic services, these business problems are either solved or significantly reduced. The software simplifies the process of tax administration and interaction with regulatory authorities. It also reduces the administrative burden on regulatory authorities, reduces the cost of their maintenance and reduces the need for paper communication.

Analysis of recent research and publications

The development of electronic tax administration attracts the attention of Ukrainian economists, in particular L. Matveychuk, A. Porshnev, L. Bondarenko, S. Ivanov, N. Lagodienko, L. Marchenko and A. Novytskyi. Their research highlights the introduction of electronic services that contribute to improving the efficiency and transparency of tax

processes. However, despite the numerous studies, the topic remains unresolved in terms of the impact of electronization on accounting procedures and administrative burden. It is also important to study international experience to adapt it to Ukrainian conditions, in particular in the context of regulatory and legal support for electronic interactions. These factors highlight the need for further research in the field of electronic tax administration to achieve greater efficiency in the tax system of Ukraine.

Unsolved aspects of the problem

In the field of electronic tax administration in Ukraine, issues related to the impact of electronization on specific aspects of tax administration and the challenges faced by enterprises in the implementation of new technologies remain relevant.

Insufficient attention is paid to the adaptation of legislation, training of specialists and integration of international practices. These factors highlight the need for additional research to better understand the implementation of e-services in the tax system of Ukraine and identify ways to optimize these processes.

The aim of the article is to provide a detailed analysis of electronic tax administration in the context of digitalization in Ukraine, as well as to study the effectiveness of the main electronic tools and services that have been implemented to optimize tax processes. The study focuses on identifying ways to improve the interaction between tax authorities and taxpayers, in particular through the introduction of innovative technologies that simplify tax procedures and increase transparency in the management of tax liabilities.

The article also examines the prospects for the development of digital technologies in the field of tax administration, focusing on the need to adapt existing processes to modern requirements. In particular, it emphasizes the importance of training qualified specialists who are able to implement new tools and technologies in the practice of tax administration.

The main part

Tax administration is a complex multifunctional process that includes planning, organizing, controlling and fulfilling the state's tax obligations to collect taxes. This process includes tax collection, tax compliance,

taxpayer engagement, and tax data analysis. The transfer of certain functions from regulatory authorities to local self-government bodies requires careful study and a reasonable approach. It is important to take into account the specifics of local economies in order to adapt administrative procedures, which will help ensure the efficiency of tax collection and maintain trust between taxpayers and the state. Ensuring the training of professionals who are able to effectively perform new responsibilities is critical to the successful implementation of these changes [1].

With the introduction of digital technologies, tax administration has undergone significant changes. E-administration opens up new opportunities for process optimization by offering tools for electronic registration, reporting, and interaction with taxpayers. L.O. Matveychuk defines electronic tax administration as "a complex system with the following areas of development: electronic registration of business entities, electronic tax services, electronic reporting, electronic audit, e-commerce, automation of tax and fee administration processes, electronic VAT refund, information and analytical system of the State Tax Service, unified information and communication platform of public authorities" [2]. This indicates the need to adapt traditional approaches to new conditions, which allows to increase the efficiency and transparency of the tax system.

In addition, as A. Porshnev notes, tax administration is closely related to the processes of tax planning, regulation and control, which directly affect the success of tax collection. This highlights the importance of integrating electronic technology into these processes to achieve greater efficiency.

It should be emphasized that electronic administration has several advantages:

1. reports sent to government agencies via e-mail do not require duplication on paper;
2. taxpayers can submit reports in a timely manner, regardless of location, and receive delivery confirmations;
3. the ability to quickly respond to changes in reporting forms, which saves time and money on forms.

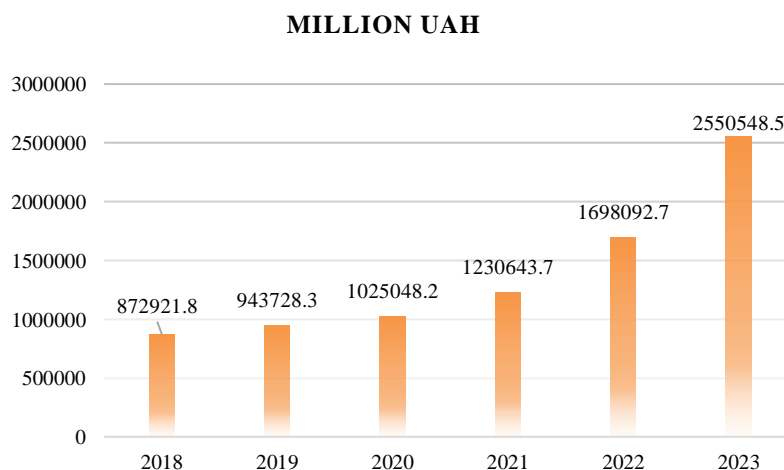


Figure 1. Dynamics of tax revenues to the state budget of Ukraine for the period 2018-2023

Source: compiled by the authors on materials [3]

However, there are also disadvantages, for example, the instability of legislation complicates the automated calculation of forms, and there are also costs for software maintenance and staff training. To achieve the efficiency of the system, it is necessary to reduce the negative factors of the introduction of electronic administration.

In recent years, the tax system of Ukraine has undergone significant reforms and improvements, which have brought the mechanisms of tax administration to a qualitatively new level. This is confirmed by the dynamics of tax revenues to the state budget of Ukraine (fig. 1).

Analysis of the dynamics of tax revenues to the state budget of Ukraine for the period 2018-2023 shows a gradual and significant increase in revenues:

- In 2018, tax revenues amounted to UAH 872,921.8 million.
- In 2019, tax revenues increased to UAH 943,728.3 million, which is an increase of 8.1% compared to 2018.
- In 2020, revenues increased to UAH 1,025,048.2 million, which is an increase of 8.6% compared to 2019.
- In 2021, tax revenues amounted to UAH 1,230,643.7 million, which is 20% more than in 2020.
- In 2022, revenues reached UAH 1,698,092.7 million, which shows a significant increase of 38% compared to the previous year.
- In 2023, tax revenues increased to UAH 2,550,548.5 million, which is 50% more than in 2022.

The overall analysis shows that tax revenues grew steadily between 2018 and 2023, with the largest increase in 2023. This indicates an increase in the efficiency of the tax system and a growing amount of tax revenues to the budget.

The growth in tax revenues is also due to the introduction of electronic services that contribute to the transparency and automation of the tax collection and administration process. Therefore, it is worth considering what tools are offered to taxpayers to

simplify interaction with tax authorities and improve tax administration.

Electronic cabinet is a set of information and communication systems of the State Tax Service, which provides an electronic form of interaction between taxpayers and state, including regulatory, bodies on the implementation of rights and obligations defined by the Tax Code of Ukraine and other laws, control over compliance with which is entrusted to regulatory authorities, and normative legal acts adopted on the basis and in pursuance of the Code and other laws, control over compliance with which is entrusted to regulatory authorities [4]. It was launched in 2018 as part of a strategy for the digitalization of tax administration processes in Ukraine.

The purpose of the cabinet is to provide convenient access to information, simplify tax procedures and increase transparency in the field of taxation. According to the SFSU, the Electronic Cabinet is very popular among users. Today, it provides 95% of services for most categories of taxpayers.

You can use the open part of the "Payer's Electronic Cabinet" without personal identification, i.e. without an electronic digital signature. Through the open part, the taxpayer has the opportunity to use information from publicly available registers; receive information on deadlines for payment of taxes, fees, mandatory payments and reporting; get contacts and addresses of taxpayer service centers; get acquainted with the news of the State Fiscal Service of Ukraine; Take advantage other useful information [5].

In the private part, after identifying a person using an electronic digital signature, the payer is given the opportunity to use an individual tax calendar; review and verify your credentials; create a request for information; review the status of settlements with the budget; register tax invoices in the Unified Register of Tax Invoices; use the services of the "Electronic VAT Administration" system, etc [5]. All documents, appeals, applications, letters submitted by the taxpayer are displayed in the private part (personal account) of the Electronic cabinet and uploaded to the information resources of the State Tax Service. Table 1 presents the main sections of the electronic cabinet and their functional purpose (table 1).

Table 1. Sections of the electronic cabinet and their purpose

Main sections of the e-cabinet	Purpose of the section
Tax reporting section	Here, taxpayers can submit tax returns and other reporting documents in electronic format. This significantly reduces the time for preparation and submission of reports, as well as reduces the likelihood of errors.
View information about tax arrears	In this section, taxpayers can check the presence or absence of debts to the budget, which allows them to effectively plan financial obligations.
Reconciliation reports and other documents	It allows you to receive reconciliation reports with tax authorities, as well as store and view other important documents without leaving the office.
Registration of tax invoices	Registration and sending of tax invoices and adjustment calculations occurs automatically through the system, which facilitates the work of the business and minimizes accounting errors.
Communication section	This section allows taxpayers to send appeals, requests for advice and receive answers from tax authorities online, which greatly simplifies communication.

Source: compiled by the authors on materials [6]

Thanks to various sections, taxpayers have the opportunity to submit reports, view information about debts, maintain documentation and register tax invoices in a convenient electronic format. Also, the available section for communication contributes to the prompt resolution of issues and consultations. All these features not only optimize business operations, but also

reduce the administrative burden on tax authorities, improving the overall efficiency of the tax administration system.

The e-cabinet greatly simplifies the process of preparing, submitting and recalculating the tax return thanks to integrated electronic services (table 2).

Table 2. Functionality of the Taxpayer's Electronic Cabinet for Preparation and Submission of the Declaration

The stage of drawing up the declaration	Functional capabilities of the Electronic cabinet
Making a declaration	The Cabinet provides access to electronic forms of tax declarations that comply with current legislation. The taxpayer can choose the required form and fill it out online using the system prompts. The system automatically pulls information such as previous calculations, balances of tax invoices and other important data, which minimizes the risk of errors and shortens the time for filling.
Error checking and control	The service provides an automatic check of the filled-in data for correctness and compliance with the established forms. If errors or inaccuracies are detected, the system informs about it, allowing the user to make the necessary corrections before submitting the declaration.
Declaration submission.	After completing the filling, the declaration can be signed with an electronic signature and sent to the tax authorities without the need to visit the tax office. After submission, the system generates a confirmation of receipt of the declaration by the tax authorities, which ensures transparency and recording of the fact of submission.
Recalculation of taxes	If necessary, the electronic office allows you to use a calculator to calculate tax liabilities based on the entered data. This is particularly useful for self-employed individuals and entrepreneurs who independently determine their tax obligations. The system also tracks tax assessments and paid amounts, allowing you to review the history of payments at any time and identify possible debts or overpayments.
Storage and access to the history of declarations	The cabinet stores the history of submitted declarations, which makes it easy to find previous documents, compare data between different periods, or perform calculations as needed.

Source: compiled by the authors on materials [7]

Thus, thanks to automation and integration of useful functions, the cabinet significantly reduces administrative time costs, increases the accuracy of data processing and facilitates communication with tax authorities. This contributes to greater transparency of tax administration and increases the efficiency of interaction between business and the state, making tax procedures more accessible and convenient for users.

The system of electronic VAT administration (SEA VAT) is designed for continuous operational control of the formation of an important component of the country's budget – value added tax. The main purpose of the SEA VAT implementation is to prevent abuse by illegally obtaining VAT refunds from the budget [8]. SEA VAT was introduced on July 1, 2015 and integrated into the Taxpayer's Electronic Office. Currently, it provides an opportunity to receive information on the amount of budget VAT revenues in real time, not just after reporting. It also allows you to quickly control the process of formation of tax liabilities and credit for each payer, ensuring that the total amount of VAT refund does not exceed the amount of tax revenues to the budget.

For convenient administration of tax liabilities and control over VAT transactions, a number of important functions of the SEA VAT are integrated into the taxpayer's electronic cabinet. These functions allow taxpayers to quickly receive information about all transactions, monitor transactions on VAT accounts, as well as control possible excesses. Figure 2 demon-

strates in detail the main sections and their purpose in the electronic VAT administration system (fig. 2).

Thus, due to the presence of a register of operations and transactions, payers have the opportunity to track all actions in real time, receive complete information about the status of accounts and the amount of replenishment or write-off. In addition, the service provides data on possible excess of the amount of obligations, which avoids misunderstandings and ensures transparency in relations with tax authorities. In general, such functions increase the efficiency of tax accounting and contribute to the timely implementation of tax Obligations.

Although the system fulfills its basic functions, it is not without its drawbacks. In particular, there is a problem of blocking tax invoices. The Tax Code [10] allows the suspension of registration of tax invoices or adjustment calculations in the Unified Register of Tax Invoices. The Unified Register of Tax Invoices distinguishes invoices that can be registered automatically if certain parameters are met, and those that require additional verification for riskiness. If risks are identified, their registration may be suspended.

The mobile application "My Tax Service" from the State Tax Service is a simple and convenient tool for obtaining electronic services of the tax service for citizens, as well as paying taxes using payment systems, which is available to users from September 28, 2023. Some services are available without identification, and some are available only after identification with any file or cloud QES.

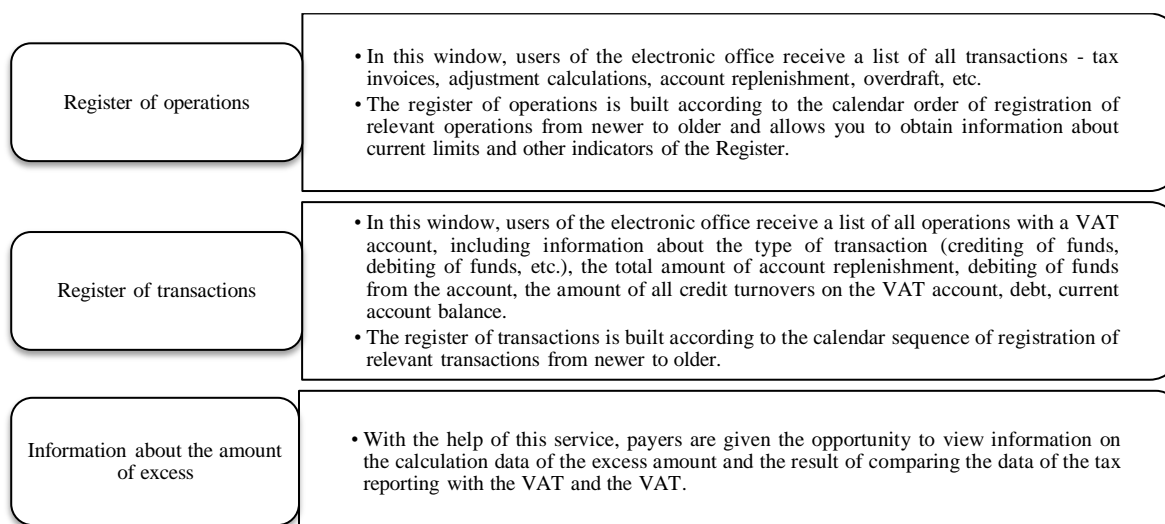


Figure 2. The main functions of the SEA VAT in the electronic cabinet of the taxpayer.

Source: compiled by the authors on materials [9]

The application has a section "My data", where the user can view information about the registration address and actual place of residence, available objects of taxation, obligations to pay monetary tax liabilities (TND), as well as the status of settlements with the budget. The "Services" section provides an opportunity to send a request for information on the amount of income paid and submit a tax return on property status and income, including a tax discount. In addition, in the "Notifications" section, receipts, information from the State Register of Individual Taxpayers on income and withheld taxes, as well as data on sources, amounts of accrued income, withheld taxes and military fee are available. Users can also receive letters from the supervisory authority, which adds convenience in obtaining and managing tax information [11].

iFin is a specialized platform for submitting electronic reports to tax authorities. The iFin service

automatically calculates the amount of taxes to be paid. The iFin user can prepare an electronic request for any tax directly in the service and send it to the address of the tax authority of his district. In response, the user of the iFin service receives a notification from the tax authority about the debt, overpayment or absence of arrears in relation to a specific Tax. The message comes in spreadsheet format [12].

M.E.Doc is one of the most popular services in Ukraine for electronic tax administration, which allows businesses and private entrepreneurs to effectively manage tax liabilities, providing reporting to tax authorities, exchange of electronic documents, and automation of financial processes. Table 3 details the key features of M.E.Doc that contribute to effective work with taxes and financial reporting (table 3).

Table 3. Main features of M.E.Doc for electronic tax administration

Filing tax returns	M.E.Doc allows you to generate and submit tax returns, reports on VAT, USC, income tax, excise tax, as well as other mandatory reports to the State Tax Service of Ukraine (STS). The system automatically checks reports for compliance with the format, which minimizes the risk of errors and reduces the likelihood of returning documents.
Electronic document management for VAT	The program provides the exchange of tax invoices and adjustment calculations through the Unified Register of Tax Invoices (URTI). M.E.Doc integrates with the Unified Register of Tax Invoices, allowing you to automatically register invoices, monitor their status, and receive notifications about the suspension of registration in case of risky transactions. This helps you quickly track VAT transactions and avoid problems with blocking invoices.
Control over tax liabilities	M.E.Doc allows users to keep records of tax liabilities, including tax payment control, tax credit accounting, and tax liability accrual. The program has functions for automated VAT calculation based on registered tax invoices, which greatly simplifies VAT administration.
Integration with SEA VAT	The service integrates with the System of Electronic VAT Administration (SEA VAT), which makes it possible to receive information on balances on VAT accounts, monitor excesses and control the amount of budget refunds. This provides full control over VAT accounts and helps to avoid violations.
Reports & Analytics	M.E.Doc offers functionality for creating analytical reports, which allows users to see the dynamics of tax payments, control cash flows, view tax payments and analyze reports. This helps users plan for future tax payments and keep an eye on their financial situation.
Automation of calculations and reminders	M.E.Doc also supports automatic calculations and reminders when deadlines are approaching for filing reports or paying taxes. This helps taxpayers meet reporting deadlines and reduces the risk of penalties for late payment of taxes.
Data protection and eSignatures	All documents and reports are signed with an electronic signature, which guarantees the security and legal significance of the documents. Data is encrypted, ensuring information protection and privacy.

Source: compiled by the authors on materials [13]

Consequently, M.E.Doc helps entrepreneurs and companies to maintain full control over their tax obligations, simplifying and speeding up tax administration. Thanks to the functionality for automating reporting, controlling VAT and access to analytics, the program contributes to effective financial management and minimizing the risks of tax violations.

Taxer is an online service focused on bookkeeping and tax administration. It provides features for filing electronic tax returns, maintaining a tax calendar, and automatic tax reminders. The taxer allows entrepreneurs and small companies to easily control tax liabilities, and also integrates with government services for filing reports electronically [14].

FlyDoc is an electronic document management (EDM) module in the BAS system, which provides the exchange of tax and other electronic documents. It supports integration with platforms such as M.E.Doc and FREDO, allowing users to exchange tax invoices, adjustment calculations, and ensure compliance with reporting requirements of the State Tax Service. FlyDoc is suitable for companies that actively use electronic document management for tax administration [15].

In addition to the above-mentioned tax administration tools, the State Tax Service has created additional services for digitizing tax administration: Specialized client software for generating and submitting reports to the Single Window for Electronic Reporting, E-Excise, Electronic Administration System for Fuel Sales (SEARP), Pulse, Qualified Electronic Service Provider, software cash registers, simplified E-document management, Public information reference resource and others.

The use of these e-administration tools greatly simplifies the reporting and tax liability management processes for businesses of all sizes. These technologies not only increase the efficiency of tax administration, but also provide greater transparency and control over financial flows. By automating processes, businesses can focus on strategic development and reduce the risks of tax violations. The introduction of digital services from the State Tax Service contributes to the creation of a more favorable business climate in Ukraine, which, in turn, has a positive impact on economic growth and stability.

Conclusion

Electronic tax administration in Ukraine has been an important step in modernizing the tax system, simplifying administration processes and increasing the efficiency of tax collection. The introduction of such tools as the taxpayer's electronic cabinet, M.E.Doc, Taxer and FlyDoc has created new opportunities for enterprises, allowing them to interact with fiscal authorities more quickly. Thanks to these tools, entrepreneurs can control their tax obligations, submit reports electronically and reduce the administrative burden.

The electronic administration system provides a number of advantages, such as reduced time for preparing and submitting reports, reducing the cost of forms and paper documentation, as well as the ability to quickly respond to changes in tax legislation. These benefits have a positive impact on the financial management of enterprises, contributing to greater transparency and reducing the risks of tax violations.

However, e-administration also has its challenges. The instability of legislation and the need to ensure the qualification of specialists can create difficulties for small and medium-sized enterprises. The cost of implementing and maintaining electronic systems can be a barrier for some businesses, limiting their access to the latest technology.

For the continued success of e-administration, it is necessary to continue to improve the regulatory framework, provide training for specialists, as well as introduce innovations that increase the convenience and efficiency of using electronic services. Taking into account the world experience, Ukraine has the opportunity to implement the best practices and adapt them to its conditions, which will contribute to the development of the economy and improve the business climate.

Thus, electronic tax administration in Ukraine not only modernizes existing processes, but also creates new opportunities for optimizing financial flows, reducing risks and increasing the overall level of trust between taxpayers and the state. Prospects for further development of electronic services in this area open up new horizons for sustainable economic growth.

Abstract

This article analyzes electronic tax administration in Ukraine, which plays a key role in modernizing the tax system. The importance of this study lies in the need to adapt to rapid technological changes affecting the efficiency and transparency of tax processes.

The purpose of the study is to examine the main electronic tools and services implemented to optimize tax administration processes, as well as to identify ways to improve interaction between taxpayers and tax authorities.

Analysis of recent research indicates that the topic of electronic administration draws the attention of Ukrainian economists but remains underexplored. In particular, there are gaps in analyzing the impact of digitalization on specific aspects of tax administration. This underscores the relevance of additional research for a deeper understanding of the impact of digital technologies on the tax system.

The main part of the paper examines the process of electronic administration, describing specialized software, such as the taxpayer's electronic cabinet, which provides high productivity and reduces administrative burdens. It is important to note that software developers actively adapt their products to changes in legislation, allowing users to timely respond to new requirements.

The implementation of electronic services, such as the electronic VAT administration system, significantly simplifies the fulfillment of tax obligations. This, in turn, enhances the transparency and control of financial flows, reducing the risks of tax violations.

Thus, electronic tax administration in Ukraine is a vital component in the development of the modern economy, contributing to increased efficiency, accuracy, and speed of tax processes. The use of innovative technologies opens new opportunities for transforming the tax system, positively impacting the business climate in the country.

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