Social Development: Economic and Legal Issues No. 10 (2025)

e-ISSN 3083-6018

SOCIAL DEVELOPMENT: Economic and Legal Issues

https://www.eu-scientists.com/index.php/sdel

The Impact of Military Operations on the Accounting and Taxation System in Ukraine

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ARTICLE INFO

Research Article

10.70651/3083-6018/2025.10.02

ABSTRACT

The article is devoted to the study of the impact of military operations on the accounting and taxation system in Ukraine. Particular attention is paid to assessing the effectiveness of legislative changes introduced to support business, identifying the main problems and risks that arise in the field of accounting and taxation during the war, as well as finding possible ways to improve these systems in the process of military and post-war economic recovery. The purpose of the study is to comprehensively analyze the impact of military operations on the accounting and taxation system in Ukraine, identify key problems and risks that arise during their functioning under martial law, and develop scientifically based recommendations for improving accounting and tax practices to ensure the financial stability of enterprises and the state. In the process of scientific research, general scientific methods of cognition were used, in particular analysis and synthesis, induction and deduction, comparison, a systematic approach, and a graphical approach. Changes in the legislation of Ukraine on accounting and taxation adopted during martial law were analyzed. The features of tax administration in the context of military operations (moratoria, tax audits, suspension of deadlines, etc.) were studied. To determine how military events affected accounting by enterprises of various forms of ownership and scales of activity. An assessment of the consequences of the introduced tax benefits and simplifications for business and the state budget was given. The main risks and challenges for the accounting and tax system of Ukraine during martial law were identified. Directions for improving the accounting and taxation system of Ukraine were formed, taking into account military challenges and prospects for post-war recovery. Future research should focus on studying the long-term consequences of military operations on the accounting and taxation system in Ukraine, in particular, on the effectiveness of digitalization of accounting processes, integration of electronic services into tax administration, assessment of the impact of tax benefits on budget revenues and financial stability of enterprises, as well as on the development of anti-crisis management mechanisms and increasing cybersecurity of information systems in the field of accounting and taxation.

KEYWORDS

accounting, tax system, risks, military operations, relocation, financial burden, tax benefits.

e-ISSN 3083-6018

СОЦІАЛЬНИЙ РОЗВИТОК:
економіко-правові проблеми

https://www.eu-scientists.com/index.php/sdel

Вплив воєнних дій на систему обліку та оподаткування в Україні

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СТАТТЯ

Дослідницька

10.70651/3083-6018/2025.10.02

АНОТАЦІЯ

Стаття присвячена дослідженню впливу воєнних дій на систему бухгалтерського обліку та оподаткування в Україні. Особлива увага приділяється оцінці ефективності законодавчих змін, запроваджених з метою підтримки бізнесу, виявленню основних проблем та ризиків, що виникають у сфері обліку та оподаткування під час війни, а також пошуку можливих шляхів удосконалення цих систем у процесі воєнного та післявоєнного відновлення економіки. Мета дослідження полягає у комплексному аналізі впливу воєнних дій на систему бухгалтерського обліку та оподаткування в Україні, виявленні ключових проблем і ризиків, що виникають у процесі їх функціонування в умовах воєнного стану, а також у розробці науково обґрунтованих рекомендацій щодо удосконалення облікових і податкових практик для забезпечення фінансової стабільності підприємств та держави. У процесі наукового дослідження використовувалися загальнонаукові способи пізнання, зокрема аналіз і синтез, індукція та дедукція, порівняння, системний підхід, графічний. Проаналізовано зміни у законодавстві України щодо бухгалтерського обліку та оподаткування, ухвалені у період воєнного стану. Досліджено особливості податкового адміністрування в умовах воєнних дій (мораторії, податкові перевірки, зупинення строків тощо). Визначити, як воєнні події вплинули на ведення бухгалтерського обліку підприємствами різних форм власності та масштабів діяльності. Дана оцінка наслідків запроваджених податкових пільг і спрощень для бізнесу та державного бюджету. Виявлено основні ризики та виклики для облікової й податкової системи України у період воєнного стану. Сформовано напрями удосконалення системи обліку та оподаткування України з урахуванням воєнних викликів і перспектив повоєнного відновлення. Майбутні дослідження повинні зосередитися на вивченні довгострокових наслідків воєнних дій на систему бухгалтерського обліку та оподаткування в Україні, зокрема на ефективності цифровізації облікових процесів, інтеграції електронних сервісів у податкове адміністрування, оцінці впливу податкових пільг на бюджетні надходження та фінансову стійкість підприємств, а також на розробці механізмів антикризового управління та підвищення кібербезпеки інформаційних систем у сфері обліку та оподаткування.

КЛЮЧОВІ СЛОВА

облік, податкова система, ризики, воєнні дії, релокація, фінансове навантаження, податкові пільги.

1. Introduction

The full-scale war has become not only a military test for Ukraine, but also a financial blow. The destruction of infrastructure is estimated at hundreds of billions of dollars, and the outflow of capital and the forced shutdown of production facilities led to a sharp decrease in business activity. Thousands of companies were forced to move offices and production to the west of Ukraine or even close their activities. At the same time, there is a migration of millions of workers, a decrease in domestic demand and the loss of traditional markets. All this creates an extremely difficult background for the operation of the financial system.

In such conditions, the functioning of the accounting and taxation system turned out to be not adaptive enough to work in a state of emergency. On the one hand, the state had to introduce tax benefits, simplified administration processes to support business; On the other hand, these steps have created additional risks to the stability of the budget system. As a result, accounting and taxation have come into the spotlight as key tools for ensuring transparency in financial transactions, controlling resources, and creating conditions for the country's future economic recovery.

The tax base has significantly narrowed, the budget deficit has become chronic, and the state is increasingly dependent on international loans and grants. This situation creates a double tension in the accounting and fiscal sphere: on the one hand, it is necessary to ensure the stability of revenues to finance the army and social programs; on the other hand, to support opportunities for the development of business, which itself is in a difficult state. Financial accounting, which was usually perceived as a technical procedure, acquires strategic importance. It is transparency and flexibility in the field of accounting that allow states to manage resources more efficiently in crises.

Therefore, the study of this problem opens up an opportunity not only to record the current state of affairs but also to outline development scenarios for the next decade.

2. Literature Review

The issue of the impact of hostilities on the accounting and taxation system in Ukraine is sufficiently researched in the domestic literature. A significant contribution to the study of this topic was made by A. Halaburda and S. Shevchenko [1, p. 123], who revealed the essence of tax policy under martial law; analyzed the changes to the legislation and the tax mechanism that have been adopted since the introduction of martial law. N. Tataryn and A. Kholast [2, p. 34], based on the analysis of tax revenues for the period 2021–2024, provided advice on improving the tax system after the end of the war.

V. Horyn, P. Bula, V. Chornous, [3, p. 23] in their work highlighted the features and practical aspects of the formation of the tax policy of Ukraine under martial law. The emphasis is on tax innovations of the first stage of the full-scale war, aimed at maintaining economic activity and adapting businesses to work in the face of security risks and uncertainty. H. Balashov, O. Fedorchak [4, p. 96] determined the foundations of accounting and taxation under martial law. A. Voitenko, N. Svichkar [5, p. 48] studied the impact of the war on the organization of accounting. The authors consider the problems of implementing the principle of continuity in wartime; The main factors influencing the assessment of the principle of continuity are given.

O. Shulhan and N. Svichkar [6, p. 140] investigated the organizational and legislative and regulatory aspects of accounting and taxation in local self-government bodies under martial law. A. Dub and T. Medynska [7, p. 214] studied the impact of tax policy on income formation during the war. Yu. Radionov [8] focused on the formation and implementation of state and local budgets, as well as the management of financial resources under martial law. B. Pshyk and A. Stasyshyn [9, p. 23] outlined the main directions of ensuring the effectiveness of tax policy in Ukraine, which are based on monitoring tax legislation under martial law, timely fulfillment of tax obligations.

Given the considerable number of works covering the impact of hostilities on the accounting and taxation system in Ukraine, there is a lack of systematic studies that take into account ways to improve the accounting and taxation system of Ukraine, taking into account military challenges and prospects for post-war recovery, which has become a need for research.

3. Problem Statement

The purpose of this study is to comprehensively study the impact of hostilities on the accounting and taxation system in Ukraine, identify key problems and challenges faced by businesses and the state, as well as develop proposals for improving accounting and tax mechanisms, taking into account war realities and prospects for post-war economic recovery.

4. Methods and Materials

The research methodology is based on a combination of general scientific and specific methods of cognition, which provide a comprehensive analysis of the impact of hostilities on the accounting and taxation system. The research materials were used as regulations of Ukraine regulating accounting and taxation under martial law, statistical data of the State Tax Service and the Ministry of Finance, analytical reviews of economic processes, reports of enterprises on accounting and tax revenues, as well as the results of international studies of crisis tax systems.

The research methods included: analysis and synthesis – for the systematic study of legislative changes and practical consequences; comparison – to compare pre-war and military approaches in tax accounting and administration; induction and deduction – to form generalizations and conclusions; a systematic approach – for a comprehensive consideration of the relationship between hostilities, economic processes and the tax system; Graphic.

5. Results and Discussion

Ukraine is currently going through a period when the economic system is being tested for strength in exceptionally harsh conditions. Military events crossed out the usual logic of economic life. Where, until recently, there were proven market schemes, today we see shut down enterprises, dismantled workshops and relocated production sites. Some businesses lost the ability to function, others, moving equipment, sharply reduced production volumes and reduced staff.

The impact of hostilities on accounting and the tax system of Ukraine is manifested in a complex of profound transformations that cover both the legislative field and the practice of economic activity. Martial law led to the temporary suspension of certain tax terms, the introduction of preferential tax regimes, and a moratorium on inspections, which was aimed at reducing the pressure on business and maintaining its viability. At the same time, there were problems with ensuring the principle of continuity of accounting, reliability of reporting and preservation of primary documentation, because many enterprises suffered loss of assets, evacuation or relocation. The structure of budget revenues has changed significantly: tax benefits have helped enterprises, but at the same time, reduced the amount of financial resources of the state. Along with this, the digitalization of accounting processes and the use of electronic services have intensified, which has become a key tool for maintaining the transparency and stability of the financial system.

Another important trend can be noticed: the higher the level of financial discipline, the more enterprises can maintain partnerships and receive support from international institutions. Accounting in Ukraine is the basis of financial control, a tool for making managerial decisions and ensuring transparency of economic relations. Its theoretical basis is based on the provisions of the National Accounting Standards (NASS), the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", as well as the principles of double entry, objectivity, systematic, continuity and truthfulness of reflection of economic transactions. functions of information support, control over the use of resources, planning and evaluation of the effectiveness of enterprises and state institutions [8].

The tax system of Ukraine is formed on the basis of the Constitution, the Tax Code of Ukraine and other normative legal acts that regulate the administration of taxes, fees and mandatory payments. In theory, it is based on the principles of legality, equality, justice, economic feasibility and efficiency. The main functions of the tax system are the formation of budget resources, the regulation of economic processes, the encouragement of socially important industries and ensuring the financial stability of the state.

The stability of the economy is impossible without a clear interaction of two key elements – the tax system and accounting. Accounting procedures guarantee the reliability of financial data on the basis of which tax liabilities are calculated, and tax policy, in turn, motivates businesses to report openly and correctly [6, p. 140].

Among the innovations, it is worth noting the mandatory disclosure of non-financial reporting in the field of sustainable development for certain categories of business, the correction of tax rates and military tax, as well as the introduction of preferential regimes aimed at reducing the burden of entrepreneurs [7, p.214].

During martial law in Ukraine, a number of legislative changes were adopted aimed at simplifying accounting procedures and reducing the tax burden in order to support business and ensure the functioning of the economy. The systematization of the main changes in the legislation of Ukraine on accounting and taxation, adopted during martial law, is presented in Table 1.

Table 1. Main changes in the legislation of Ukraine on accounting and taxation during martial law

Scope of change	Until martial law	During martial law
Reporting and Paying Taxes	Clear deadlines for filing declarations and paying taxes; application of penalties for delay	It is possible to submit reports without imposing a fine in case of emergency circumstances.
Tax audits	Scheduled and unscheduled business inspections	Moratorium on most inspections; only critical inspections (VAT, excisable goods, high-risk transactions) are allowed.
Taxation system for business	The simplified system was limited to an income of up to UAH 7 million for sole proprietors	Temporary increase in the income threshold to UAH 10 billion; introduction of group 3 of the single tax with a rate of 2% of income (in 2025, the marginal income is UAH 9.3 million)
VAT and customs payments	Standard import taxation	Exemption from VAT and duties for single taxpayers of groups 1–3; Release of humanitarian aid
Accounting and reporting	Mandatory storage of paper documents; Standard Financial Reporting Requirements	Electronic document management is allowed; the rules for storing documents have been simplified; Reporting takes into account force majeure circumstances

Source: Systematized by the authors based on [10–13].

Under martial law in Ukraine, significant transformations of the accounting and tax systems have taken place aimed at maintaining the functioning of business, ensuring the financial stability of the state and adapting enterprises to crisis conditions (Table 2).

Table 2. Changes in the accounting and tax system of Ukraine during the war

Criterion	Characteristic
Legislative initiatives	
Law No. 2120-IX (15.03.2022)	Suspension of tax terms; Moratorium on inspections
Law No. 2118	Postponement of reporting deadlines; deferral of taxes without penalties
Features of taxation	
VAT and other taxes	Simplified VAT administration; VAT exemption for certain categories of enterprises and humanitarian aid
Tax administration and reporting	Moratorium on inspections; electronic submission of documents; the ability to take into account force majeure circumstances in financial statements
Business support	
Small and medium-sized businesses	Tax benefits, simplification of payment and reporting procedures, and deferral of taxes
Microenterprises	Adaptation to new conditions: simplified taxation system, flexible document flow

Source: Systematized by the authors on the basis of [10; 14].

Martial law in Ukraine necessitated the adaptation of tax administration to new crisis conditions, which provided for both mitigating the tax burden on business and ensuring the stability of budget revenues.

In these conditions, there was a need for rapid adaptation of the regulatory framework, the introduction of tax benefits, moratoriums on inspections and simplified tax administration procedures. At the same time, the armed conflict has complicated the reliability of financial statements, ensuring the continuity of accounting processes and the preservation of primary documentation, especially in small and micro enterprises.

Hostilities in Ukraine since 2022 have significantly affected the organization of accounting and financial reporting at enterprises of various forms of ownership and size. The main aspects of this influence are presented in Table 3.

Large enterprises have experienced significant difficulties in accounting due to the loss of some assets, interruptions in the operation of IT systems and disruption of logistics chains. Some of the primary documents could be missing or damaged, which made it difficult to prepare financial statements and ensure the reliability of accounting data. To compensate for these problems, enterprises were forced to accelerate the implementation of digitalization of accounting processes and automation of reporting, which made it possible to ensure the continuity of accounting even in crisis conditions.

Table 3. The Impact of Military Events on Accounting by Enterprises of Various Forms of Ownership and Scale of Activity

Type of enterprise	Main problems	Adaptation measures
Large enterprises	Loss of assets, disruption of logistics, partial absence of primary documents	Digitalization of accounting, automation of reporting, and ensuring continuity of processes
Small and medium-sized enterprises	Difficulties with timely reporting and payment of taxes, limited resources	Use of simplified taxation system and tax benefits, flexible accounting, and remote work
Microenterprises and sole proprietorships	Limited access to financial resources, high risk of breaches of accounting reliability	Simplified taxation, electronic document management, and deferral of tax payments.

Source: Formed by the authors based on [7, p. 214; 15, p. 38].

Small and medium-sized enterprises faced difficulties in timely reporting and compliance with tax obligations due to limited resources. Microenterprises and individual entrepreneurs (FOPs) were in the most vulnerable position, as limited resources and the volume of primary documentation made it difficult to maintain reliable accounting.

For enterprises, especially small and medium-sized businesses, these events have become a key support tool. A simplified taxation system, tax deferrals, and a moratorium on inspections allowed entrepreneurs to maintain liquidity, avoid fines and administrative pressure, and adapt to crisis conditions. Small and micro enterprises were able to continue operating even in conditions of limited access to resources and logistical difficulties, which significantly reduced the risk of mass bankruptcy and job security.

On the other hand, a positive consequence of the introduction of benefits is the maintenance of economic activity and the ability of enterprises to exist, which in the future makes it possible to compensate for temporary budget losses due to the reconstruction of business after the stabilization of the economic situation. These measures also led to the transition of enterprises to electronic services and digital accounting systems, which increases the efficiency of administration and transparency of financial transactions in the future (Table 4).

Table 4. Assessment of the consequences of the introduced tax benefits and simplifications for business and the state budget

Criterion	Impact on business	Impact on the state budget
Simplified taxation system	Maintaining liquidity, the ability to continue operations, and reducing administrative pressure	Decrease in tax revenues in the short term
Deferral of tax payments	Opportunity to avoid fines and improve the financial condition of enterprises	Temporary reduction of budget revenues and the need for additional financial planning
Moratorium on tax audits	Reducing the risk of fines and administrative pressure, maintaining business stability	Reduced control over tax liabilities, risk of tax evasion
Tax exemptions for certain categories	Additional financial support for small businesses and individual entrepreneurs, stimulation of economic activity	A short-term drop in budget revenues, the need for compensation mechanisms
Digitalization and electronic document management	Improving the efficiency of accounting and reporting, adaptation to crisis conditions	Improving transparency and control over financial flows in the medium and long term

Source: Formed by the authors based on [16–18]

At the same time, state bodies face difficulties in control: limited access to taxpayers, constant changes in legislation and mass relocation of enterprises complicate the verification of the correctness of accruals and the timeliness of tax payment. In a number of cases, it is observed that even when using remote services, some payments are received with a delay, and shortcomings in the internal accounting of individual companies create risks for the overall stability of budget revenues.

Martial law in Ukraine has created significant challenges for accounting and tax administration. The main problems are related to the instability of the economic environment, limited access to resources and risks to information security (Table 5).

Table 5. The main problems of accounting and tax administration during the war

Category	Main problems	Consequences for enterprises and the state
Accounting	Loss and destruction of assets	Inability to accurately account for property and stocks
	Limited access to information	Complications of collecting primary documents and maintaining registers
	Increased risk of errors	Unreliable financial statements, increased risk of fines
	The need for prompt adaptation	Use of lightweight accounting schemes, possible collisions with standards
Tax administration	Reduction of the tax base	Decrease in tax revenues, budget deficit
	Uncertainty in legislation	Complicated calculation and payment of taxes, risk of miscalculations
	Control complications	Difficulties in controlling taxpayers, increasing the risk of evasion
	Administrative restrictions	Problems of reporting and performing calculations
Additional factors	Risks of cybercrime	Threat to data security and digital accounting systems
	Instability of financial flows	Complications of valuation of assets and liabilities
	Need for qualified personnel	The need to automate and improve the competence of accountants

Source: Systematized by the authors based on [5, p.48; 19; 20, p. 38; 22].

Martial law has caused multifaceted risks for the functioning of the accounting and tax systems.

Tax breaks and moratoriums on audits, although necessary to support business, have led to a decrease in budget revenues, making it difficult to finance government programs and forecast revenues. Administrative and organizational challenges include the need to adapt tax authorities to remote work, e-administration, and staff retraining [21, p. 53].

Taken together, these factors create a complex dynamics of tax revenues, which requires the state to implement adapted control and forecasting mechanisms, and from business – flexible strategies of financial management and accounting. The combination of these factors resulted in a significant increase in the budget deficit and an increased need to attract external financial resources, in particular loans from international organizations and grant support.

Martial law in Ukraine has caused significant changes in the structure of tax revenues and public expenditures. The economic activity of enterprises and the population decreased due to the destruction of infrastructure, the mass relocation of businesses and the displacement of the population. As a result, the state faced a reduction in tax revenues and an increase in the need to finance defense and social programs. Looking at Fig. 1, you can see how various tax revenues to the state budget of Ukraine have changed.

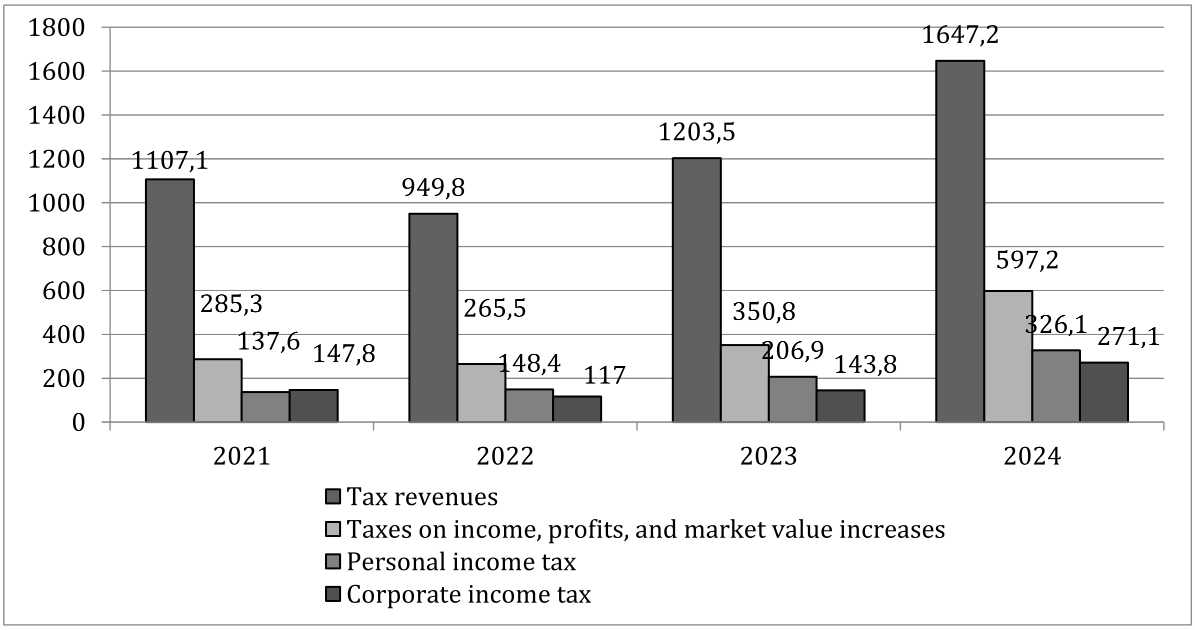

Fig.1. Dynamics of tax revenues, billion UAH

Source: Built by the authors based on [23].

The reduction in corporate income tax reflects business losses due to the destruction and evacuation of enterprises. further growth (UAH 271.1 billion in 2024) indicates the resumption of business operations and the adaptation of the tax system to new conditions.

The growth of the personal income tax indicates: stabilization of the labor market and the recovery of some enterprises, the introduction of automatic tax calculation mechanisms, possibly a partial increase in tax rates or expansion of the tax base.

Ways to improve the accounting and taxation system of Ukraine, taking into account military challenges and prospects for post-war recovery, are shown in Fig. 2.

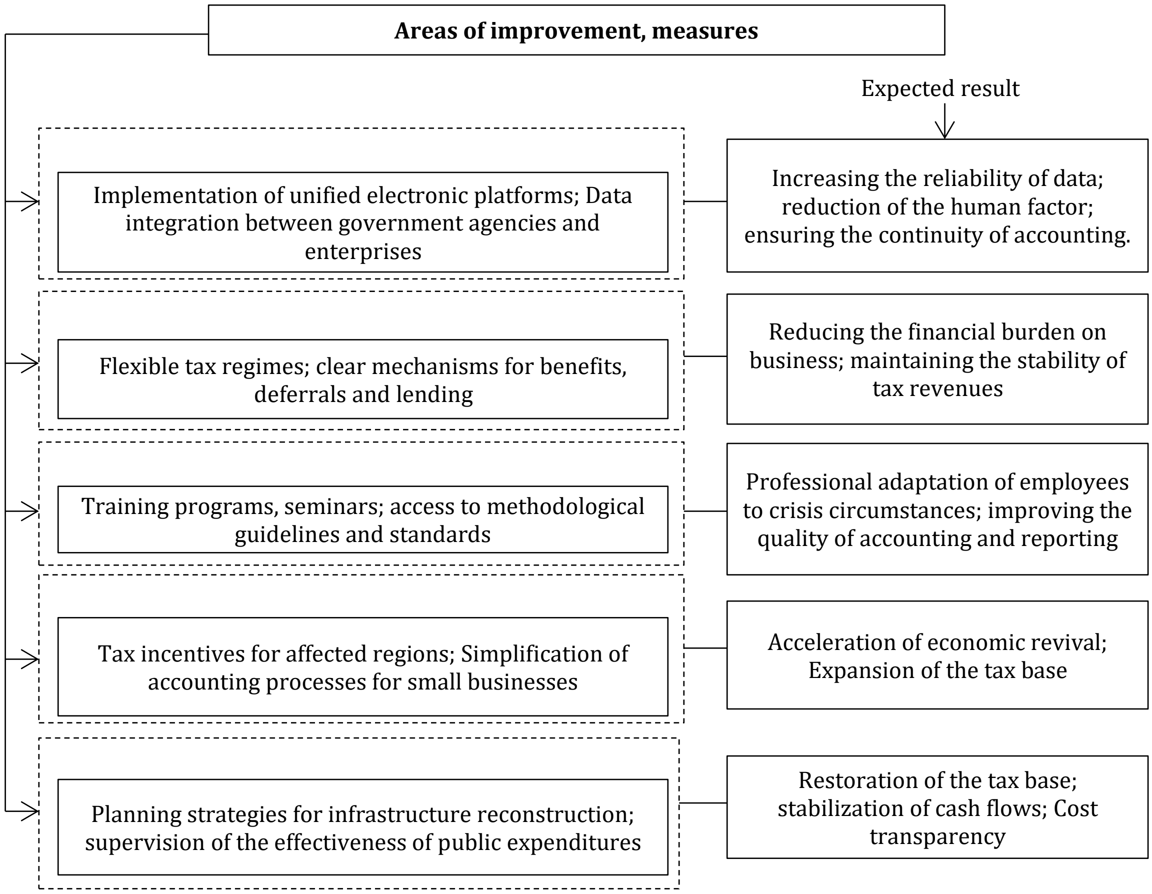

Fig. 2. Ways to improve the accounting and taxation system of Ukraine, taking into account military challenges and prospects for post-war recovery

Source: Developed by the authors.

The combination of various digital tools in accounting and tax administration opens up a new paradigm of financial management, where the system becomes not only more flexible but also resilient to external shocks. The experience of countries that have successfully implemented comprehensive digitalization shows that after economic crises, recovery is faster compared to states where processes remain fragmented or paper-based.

In the context of armed conflicts or financial shocks, this approach allows you to ensure the continuity of the system, promptly reconfiguring financial mechanisms for new challenges. Comprehensive digitalization does not just improve existing processes but creates a foundation for economic sustainability and more efficient use of public resources, creating an environment where management decisions are based on data rather than intuition or scattered reports.

Summing up, the comprehensive application of these measures allows for ensuring the stability and continuity of accounting, increasing the efficiency of tax administration, reducing risks for business and the state budget, and adapting the system to functioning in crisis conditions.

6. Conclusions

During the war, government agencies were forced to quickly implement adaptive financial mechanisms that could reduce the impact on the economy and business. There are tax benefits and deferred payments, simplified administration procedures, as well as intensive digitalization of accounting processes – from automated platforms to online reporting. In practice, this is manifested in the fact that even during periods of peak loads, the state budget remained stable, and enterprises received the necessary flexibility to support operational activities. In a number of cases, it is observed that the rapid adaptation of financial systems allowed businesses to avoid critical failures, reduce the risks of accounting errors and ensure the continuity of management processes, creating conditions for a gradual recovery of the economy even in regions with a high level of destabilization.

It has been determined that the main consequences of hostilities for the accounting system are the violation of the continuity of accounting processes, the partial loss of primary documentation, the complication of digitalization and automation of accounting, and for the tax system – a decrease in budget revenues, the need to simplify procedures and the introduction of temporary tax benefits.

The main risks and challenges are identified, including: a decrease in the reliability of financial information, limited resources for accounting in small and micro enterprises, an increase in cyber threats, socio-economic factors affecting the tax base, and the need for rapid adaptation of tax authorities to remote administration.

It is recommended to increase the stability of the accounting and taxation system: large-scale digitalization of accounting and tax processes; introduction of electronic document management; flexible tax administration with risk-based control; increasing transparency and reliability of accounting; training of personnel; development of crisis scenarios and action plans; ensuring cybersecurity and data protection.

In the future, this creates the basis for strong economic development: transparency and standardization of accounting contribute to increasing investor confidence and capital attraction, which could potentially increase investment in the medium term.

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