

eba tax index

April – October 2018

- Quality of tax legislation
- Complication/easiness of the tax administration
- Fiscal pressure
- Quality of tax service

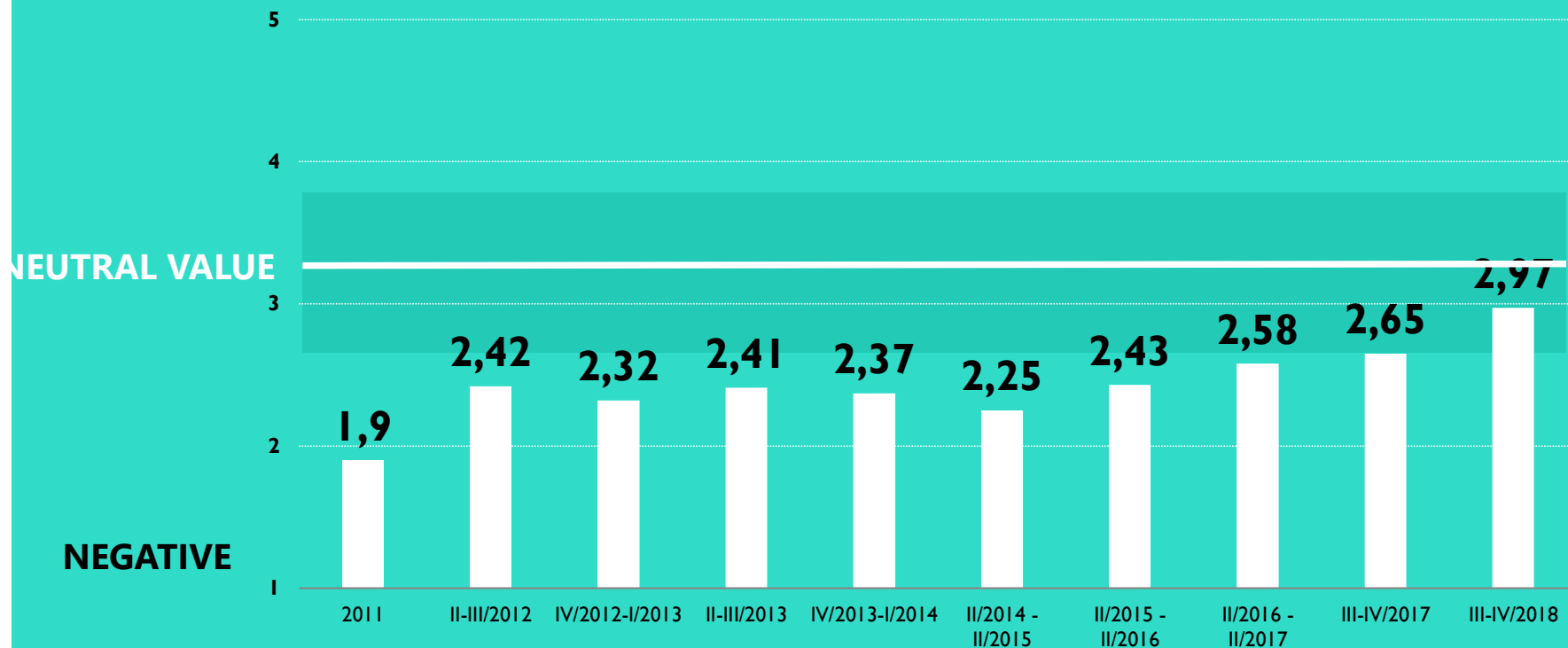
82 tax experts from EBA member-companies
took part in survey

Period: April-October 2018

eba tax index
April – October 2018

2,97

POSITIVE



NEGATIVE

tax index: tax legislation

48% of tax experts

evaluate the quality of tax legislation in Ukraine as satisfactory

27% experts evaluate the quality of tax legislation in Ukraine as low-quality

WHY?

[Factors which had a negative impact on the quality
of tax legislation in Ukraine]

Ranking of the factors, which impact negatively onto the quality of tax legislation of Ukraine

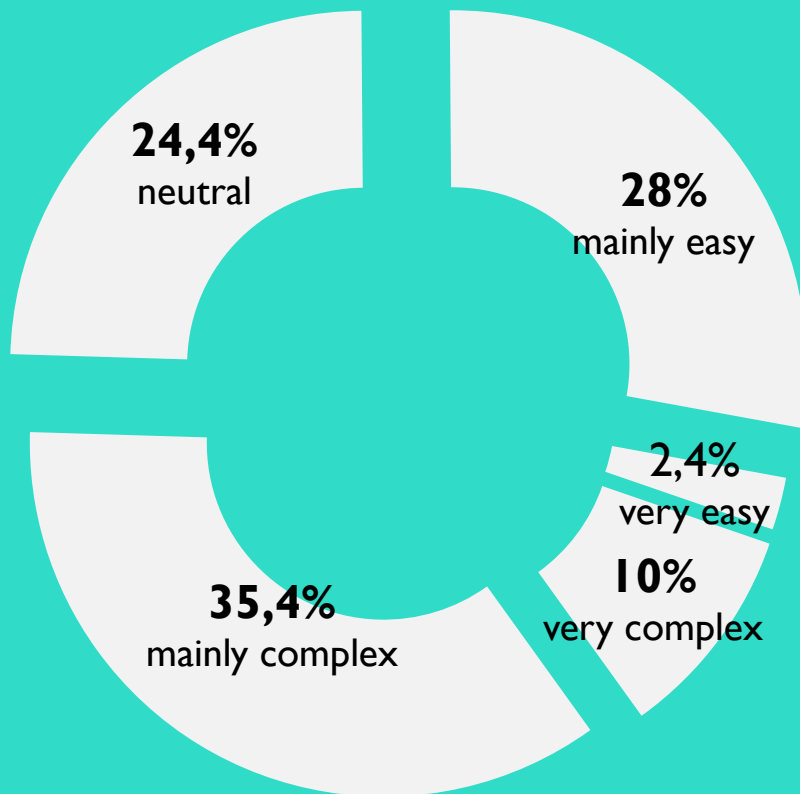
- Permanent changes
- Scope of documents
- Discrepancies and ambivalent provisions
- Numerous controversial clarifications
- Inadequate rates of taxes and fees (payroll and income taxation, military tax, single social contribution)
- Complexity
- Other (smuggling, tax fraud, subjective attitude of inspectors)

32% of tax experts

evaluate tax regime as unfavorable for both doing business in a company and for attraction of foreign investments (large companies)

33% evaluate tax regime as favorable for doing business

tax index:
complexity/easiness of tax
administration



30% of tax experts evaluated complexity/easiness of tax reporting and tax administration as very easy. 45% find procedure complex.

WHY?

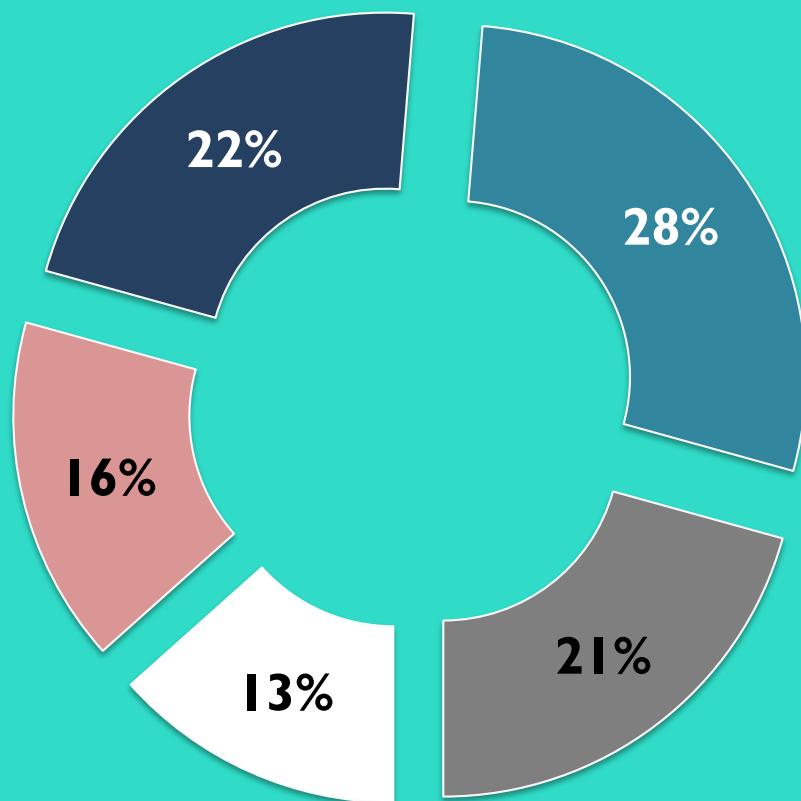
[Factors which impacted on complexity/easiness of tax reporting and tax administration]

Ranking of the factors, which impact onto complexity of tax reporting preparation and maintenance of tax administration

- Rapid implementation of new rules and lack of time for adaptation
- Imperfection of the electronic tax reporting system
- Unclear rules and clarifications regarding the preparation of tax reporting and conducting of payments
- The amount of time spent to prepare tax reporting and tax payments
- The number of payments

tax index: fiscal pressure

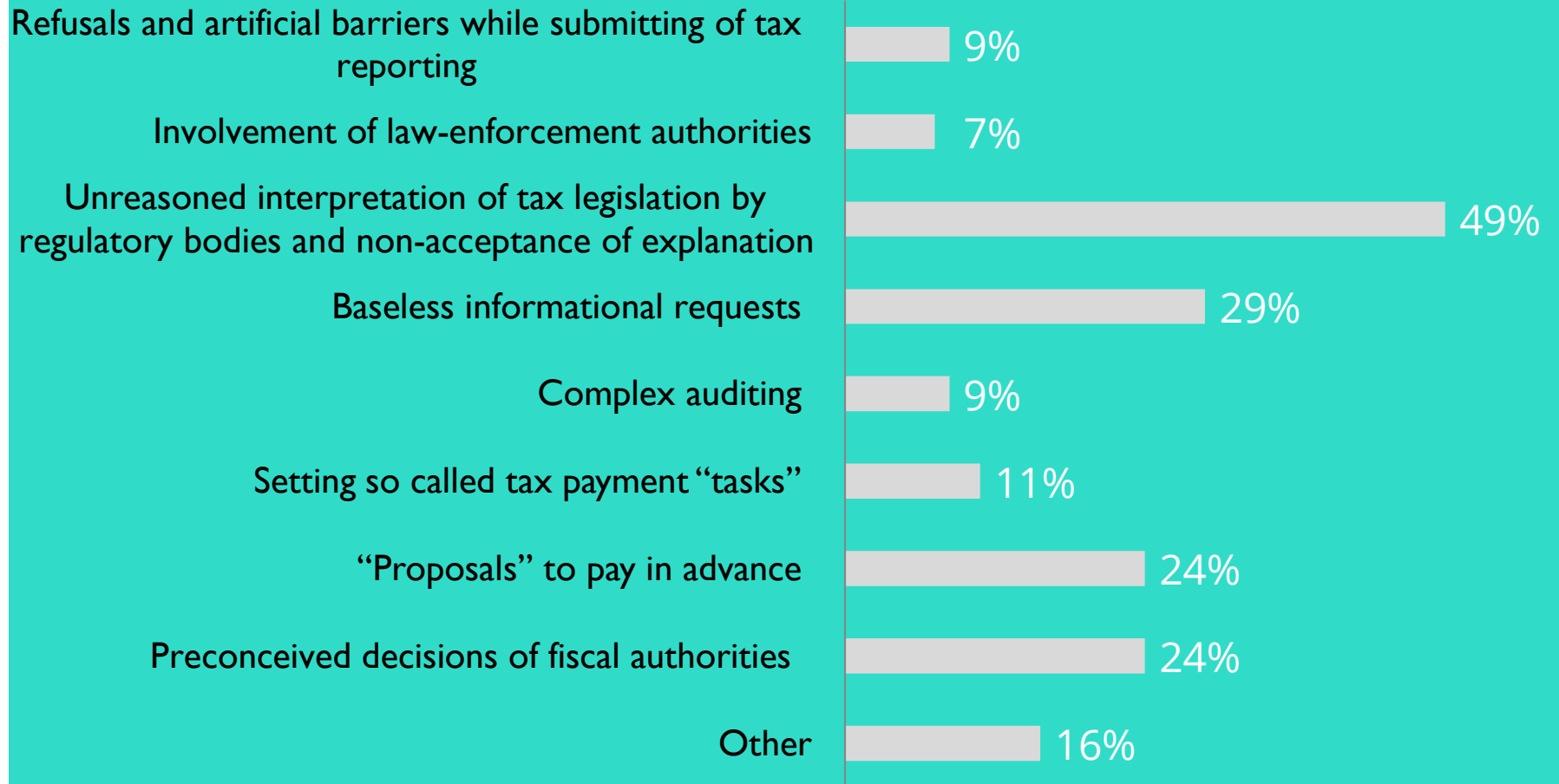
evaluation of fiscal pressure towards the business



- Fiscal pressure leads to significant difficulties in our company's activities
- Fiscal pressure leads to some difficulties in our company's activities
- Neutral
- No significant displays of fiscal pressure
- No displays of fiscal pressure at all

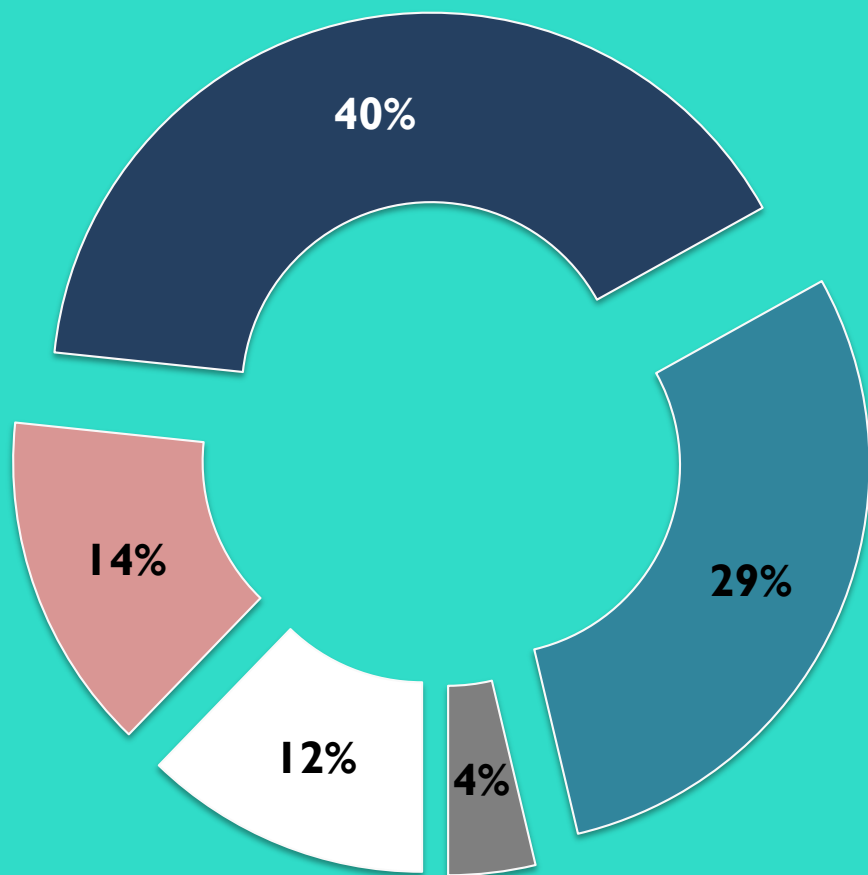
WHAT?

[Fiscal pressure displays that experts have faced]



tax index: quality of tax services

evaluation of the quality of tax services provided by the fiscal authorities



- Absolutely unsatisfied with the quality of tax services
- Mainly unsatisfied with the quality of tax services
- Neutral
- Mainly satisfied with the quality of tax services
- Absolutely satisfied with the quality of tax services

What tax law changes are required by business?

Reduction of VAT and income tax rates

The need for quality legislation in order to make ambivalent interpretation impossible

Stability and predictability of legislation, following the stability principle

Reduction of salary taxation burden

Combating smuggling and tax fraud

Transparency and simplification of tax charges, reduction of tax burden

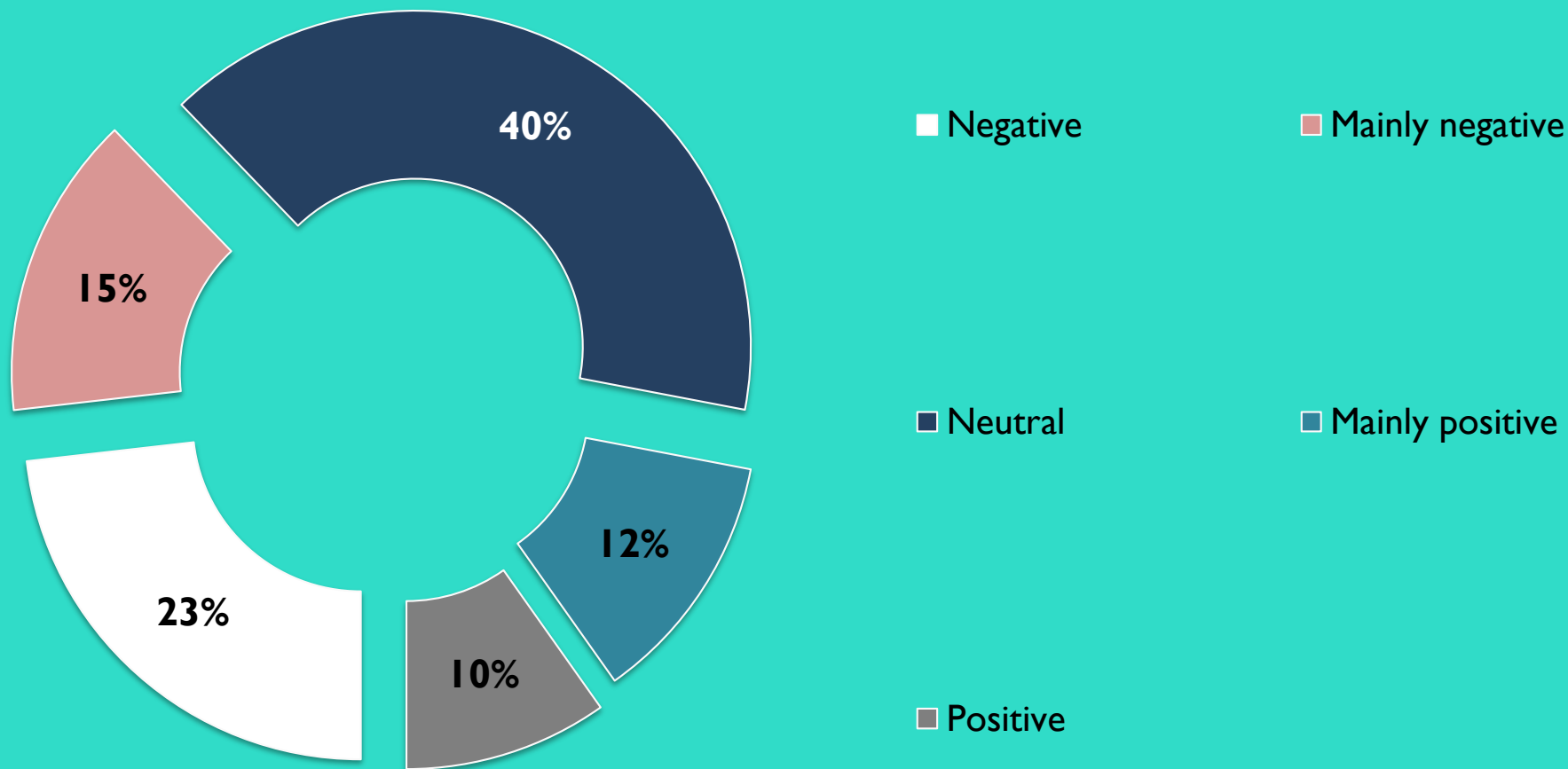
Reform of the State Fiscal Service and introduction of personal responsibility for inspectors

Change of personal taxation, revise of tax privileges and special tax regimes

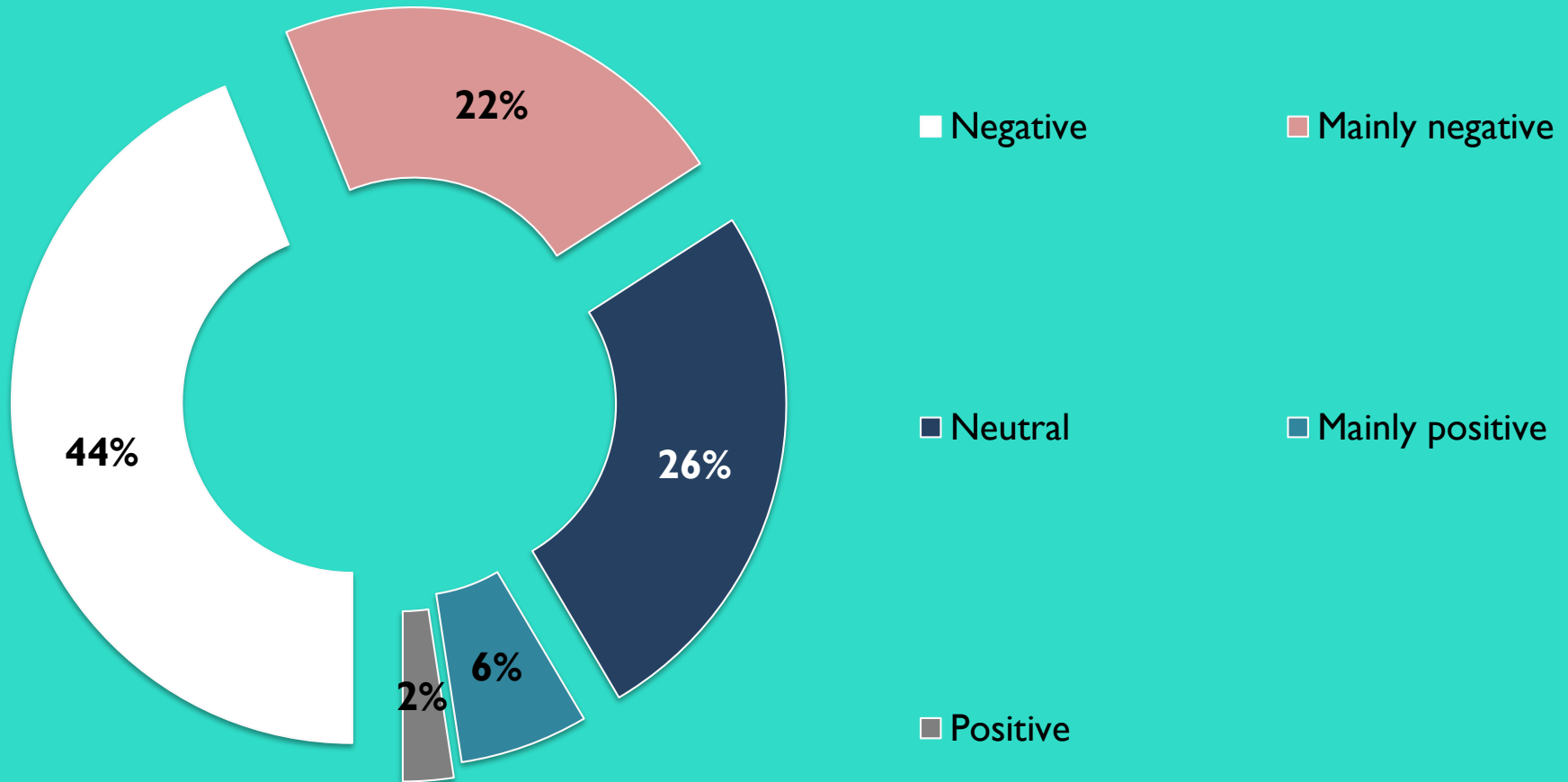
Tax legislation

additional question

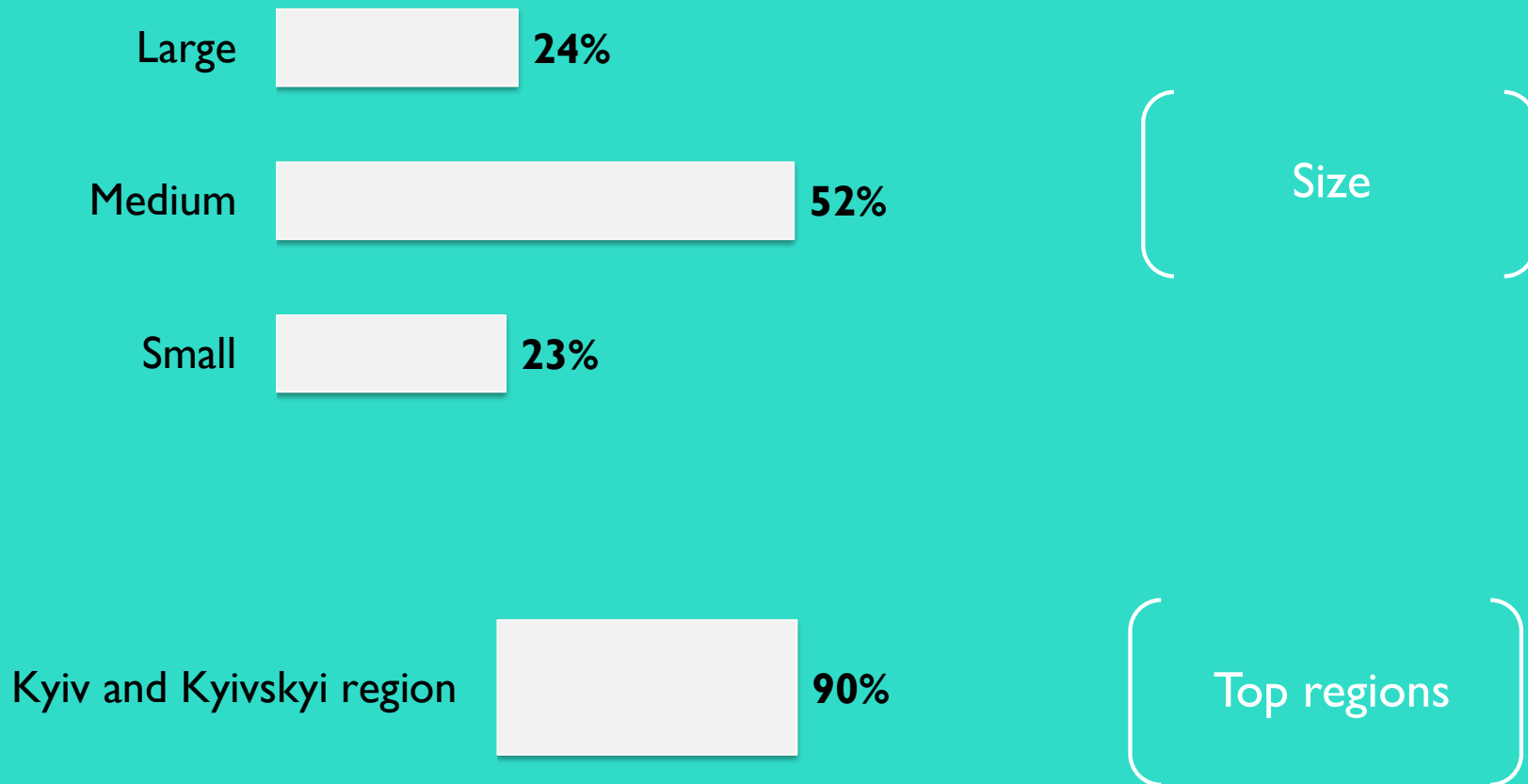
[how do you evaluate the influence on your company of minimum salary increase for the next year?]



[how do you evaluate the influence on your company of cancelation of maximum limit and introduction of regressive scale for single social contribution?]



company's profile:





thank you!

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