

eba tax index

May 2015 – May 2016

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

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

Period: May 2015 – May 2016

eba tax index dynamics

2011-2016

POSITIVE

5

4

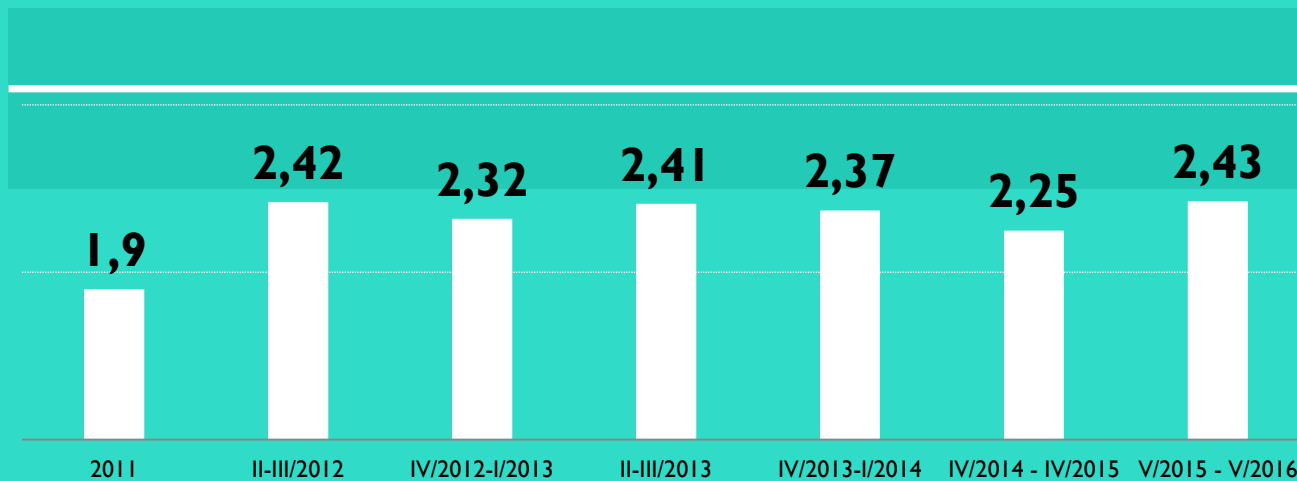
NEUTRAL
VALUE

3

2

NEGATIVE

1



67% of tax experts

evaluate the quality of tax legislation in Ukraine as highly unsatisfactory,
requires complex revision and not very competitive and neutral

“State fiscal 'service' shall become service authority rather than punitive agency. Tax police shall be eliminated. Administration of taxes shall be simplified. The text of the Tax Code shall be simplified i.e. cross references, vagueness, discrepancies of the norm shall be eliminated.”

WHY?

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

78% Permanent changes

75% Numerous clarifications which contradict each other
64% Contradictions and ambiguous provisions

58% Complications

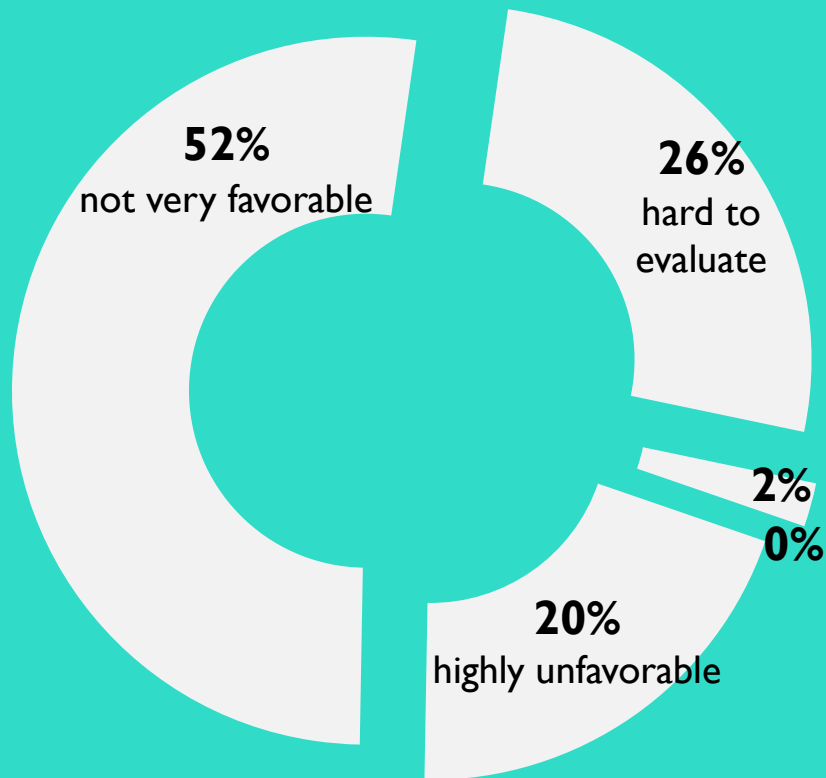
53% Scope of documentation

6% Other

69% of tax experts

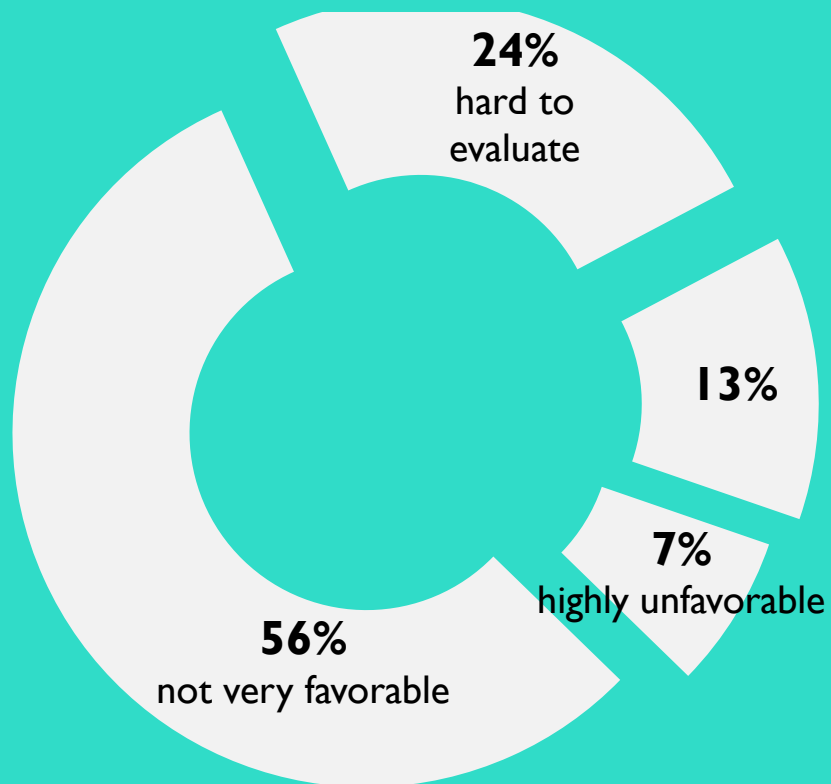
evaluate changes to the tax legislation as just/rather technical and did not/ most of them did not take into account the interests of business and the state at all

“Almost nothing has changed, adjustments were made to the tax legislation, corrected mistakes and shortcomings that made business more or less work.”



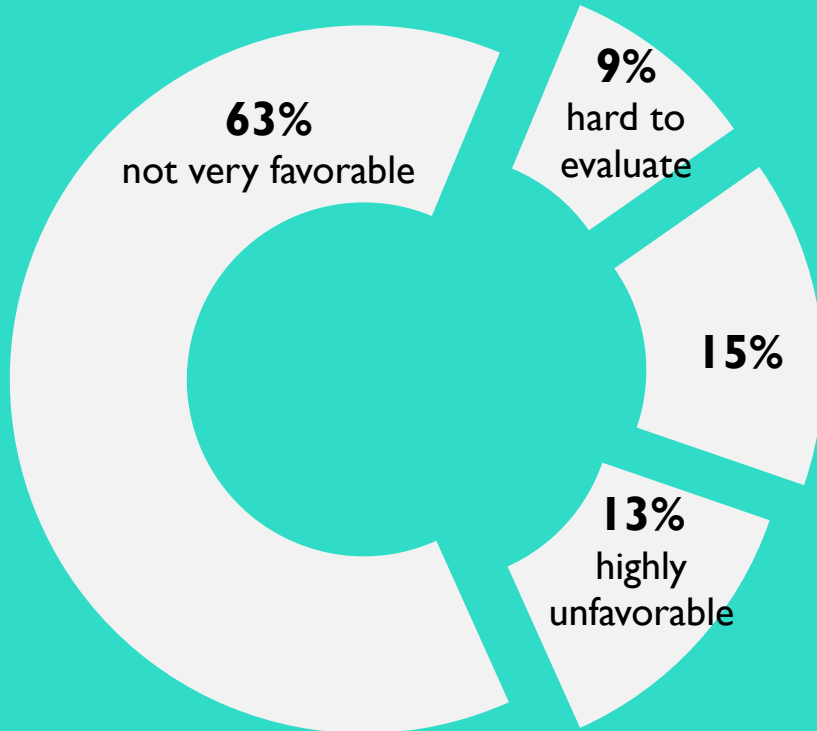
0% of tax experts evaluated tax regime's promotion for investments in Ukraine as "very favorable".

Only 2% find tax regime as "rather favorable".



13% of tax experts evaluated tax regime promotion for doing business in their companies as “rather favorable”.

7% find tax regime as “highly unfavorable”.



0% of tax experts evaluated the ease of preparation of tax returns and tax administration as “very favorable”.

15% find procedure “rather favorable”.

WHY?

[Factors which impacted on complication/ease of the preparation of tax returns and tax administration]

78% Lack of clarity over the rules and clarifications concerning tax returns preparation and paying taxes

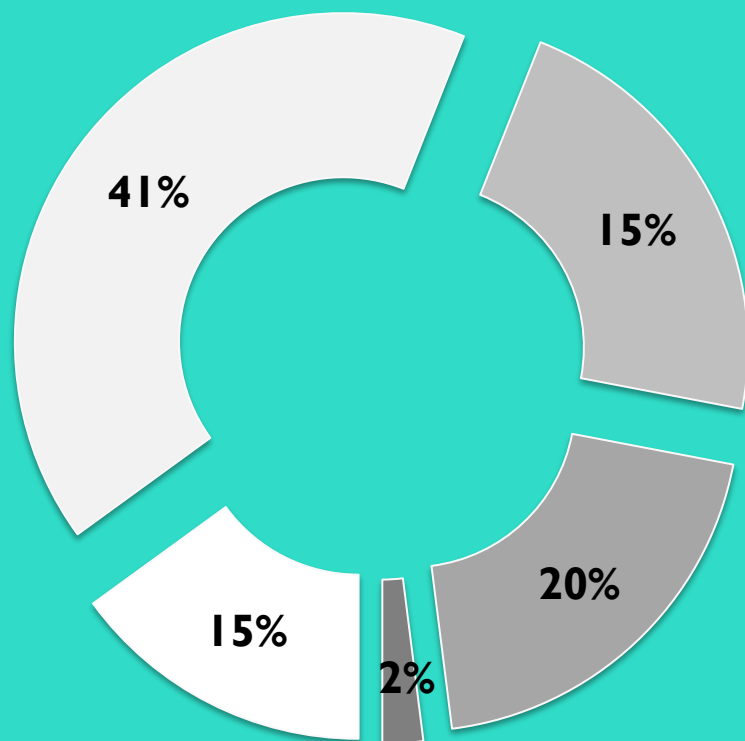
61% Amount of time spent on preparation of tax returns and paying taxes

36% Imperfection of the electronic system of tax returns

29% Number of tax payments

24% Other

evaluation of fiscal pressure towards the business



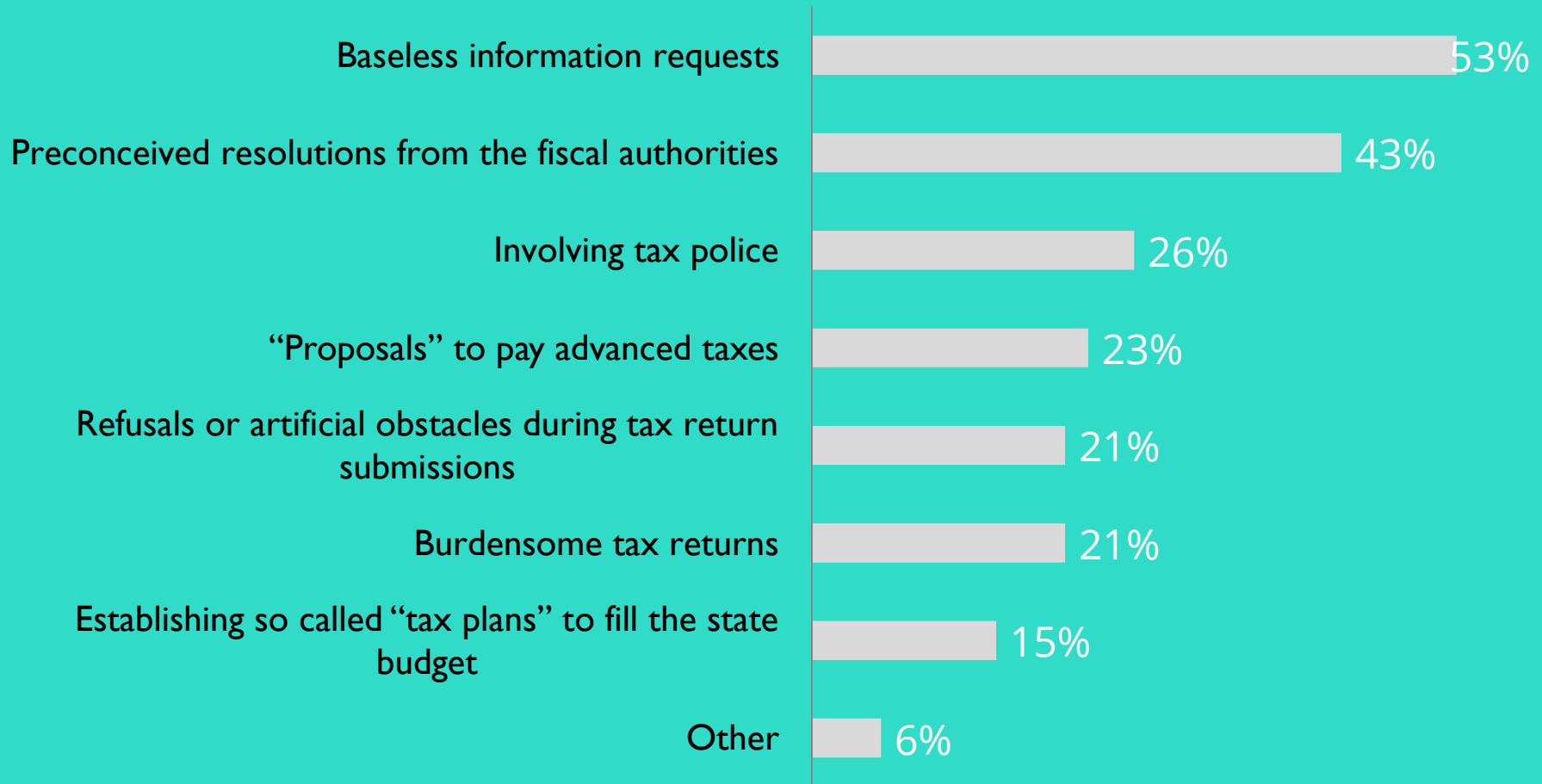
- Fiscal pressure led to considerable difficulties
- Some displays of fiscal pressure occurred
- Hard to evaluate
- Mainly no displays of fiscal pressure
- No displays of fiscal pressure at all

WHAT?

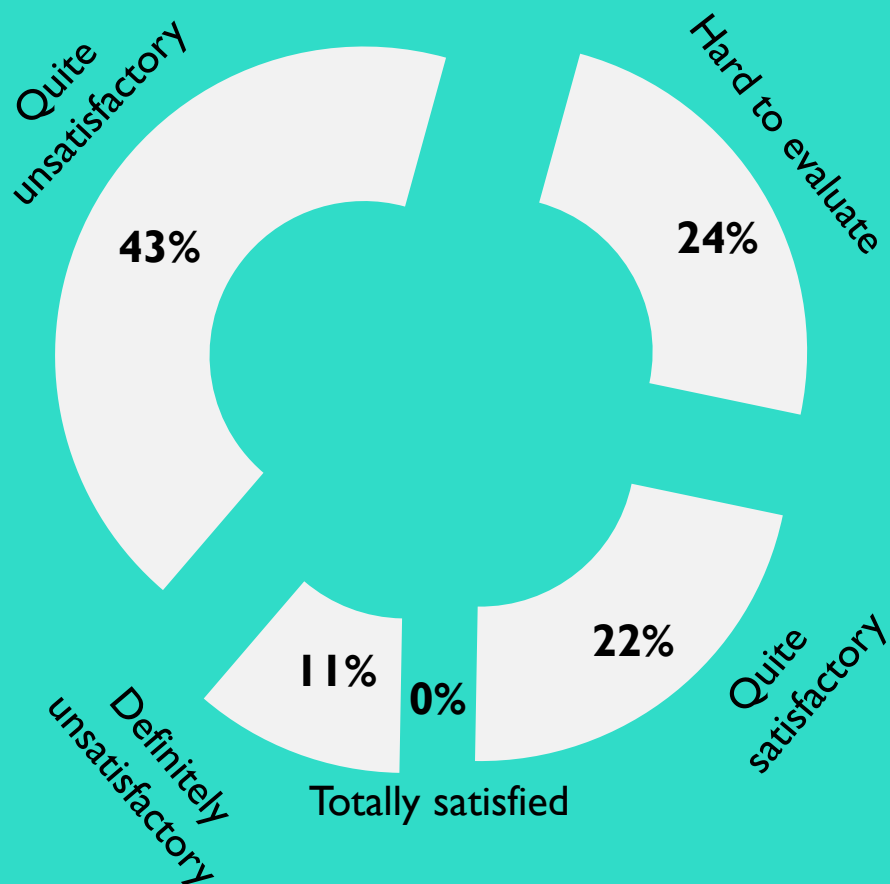
[Examples of fiscal pressure tax experts had to deal with]

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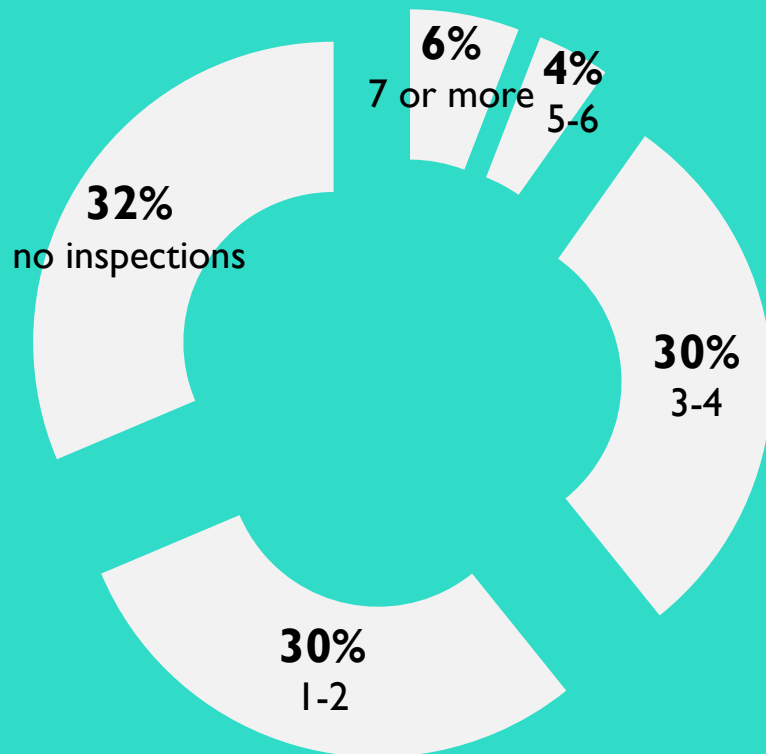
evaluation of the quality of tax services provided by the fiscal authorities



54% tax experts are totally/quite unsatisfied by the quality of tax services provided by the fiscal authorities for their company.

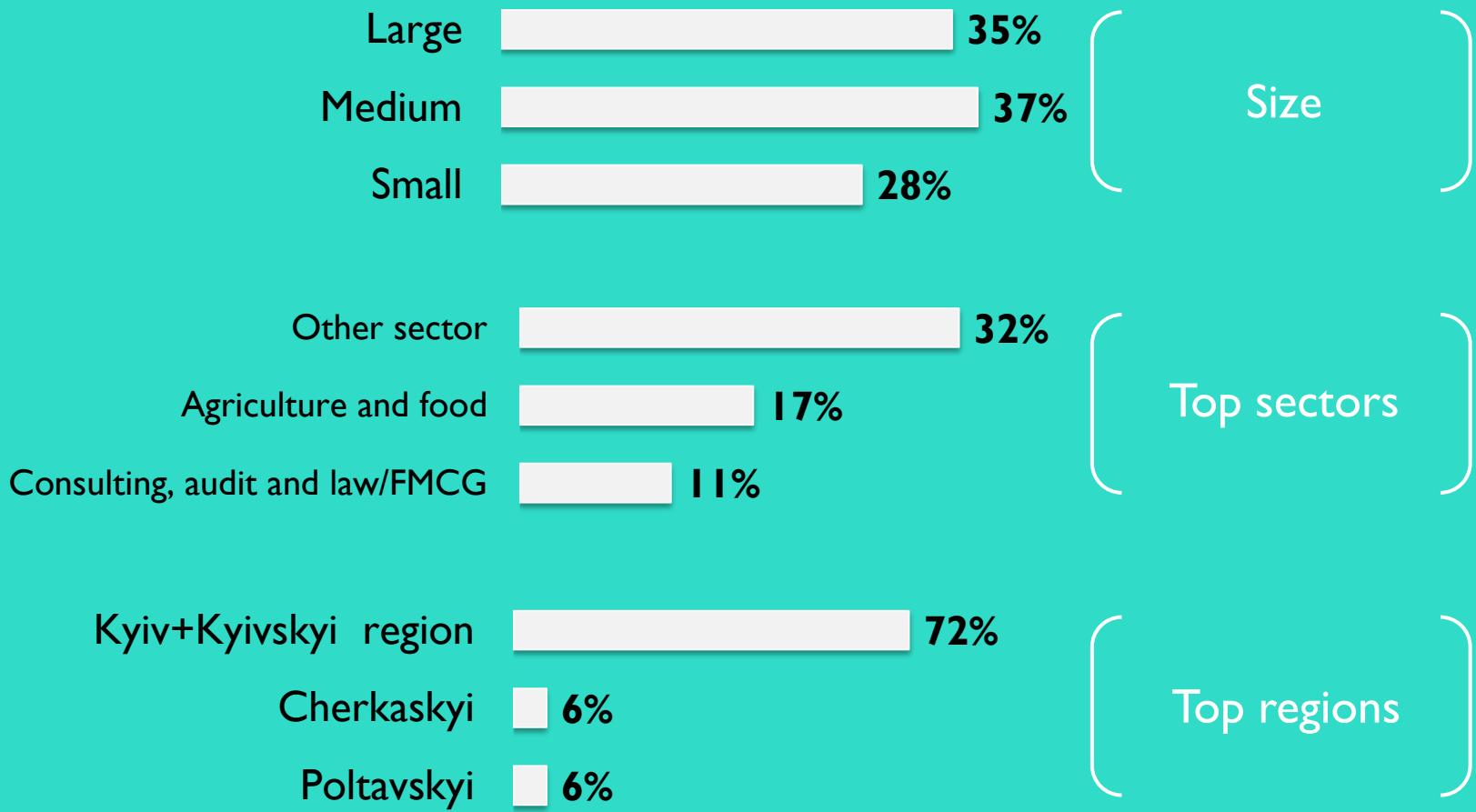
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The number of tax inspections in company's of tax experts from May 2015 – May 2016

company's profile: size, industry, region



thank you!

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