



TAX INDEX

Q2-Q3, 2020

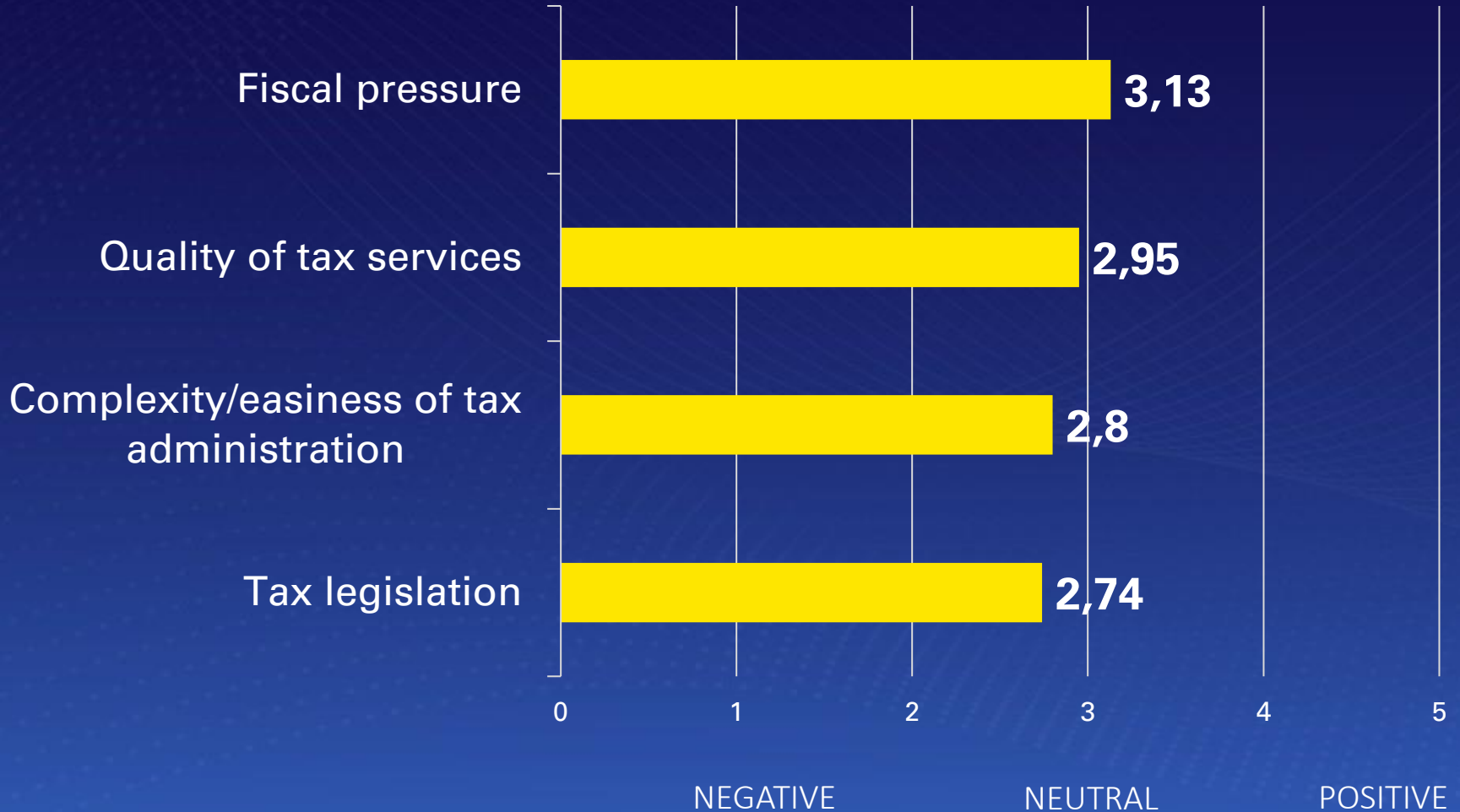
2,90

**out of possible 5 points

91 tax and financial experts from the EBA member companies took part in the survey

Index components

■ Q2–Q3, 2020

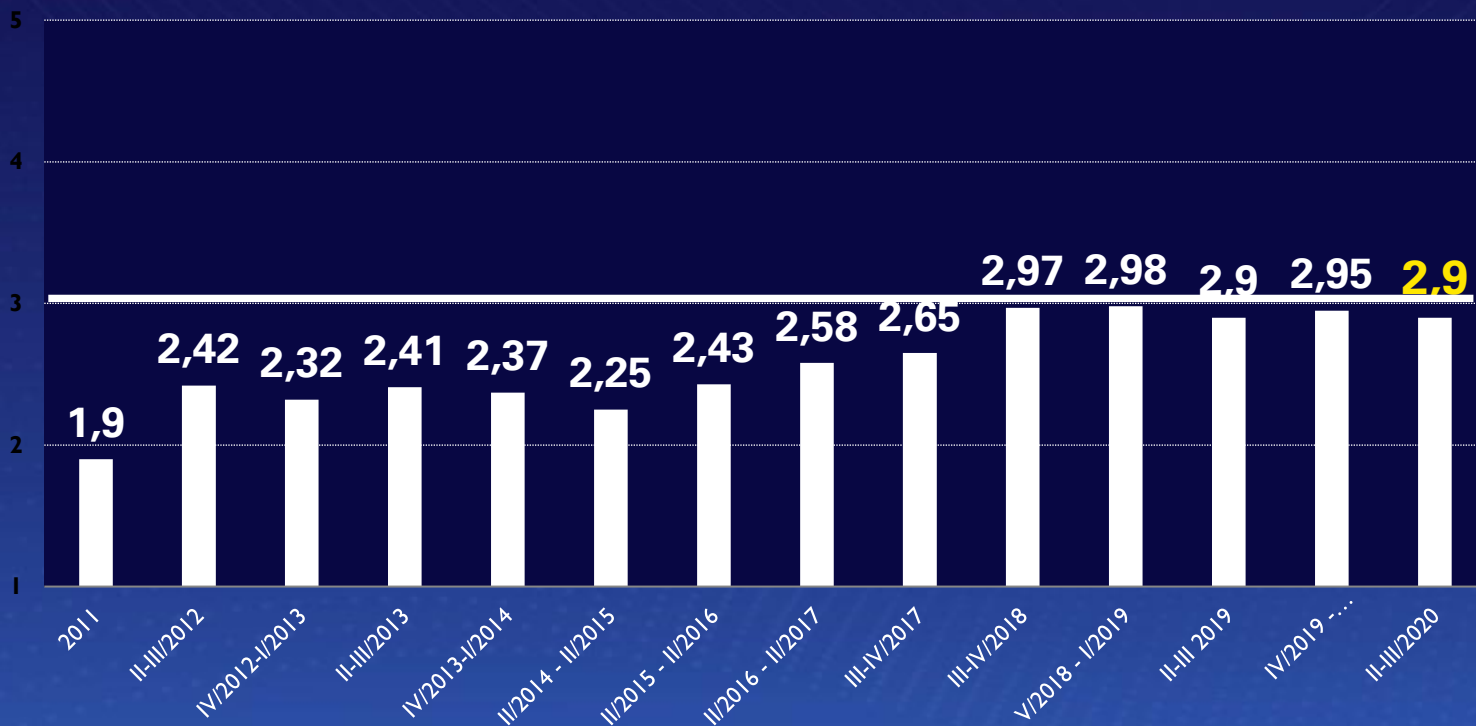


Tax Index 2011-2020

POSITIVE

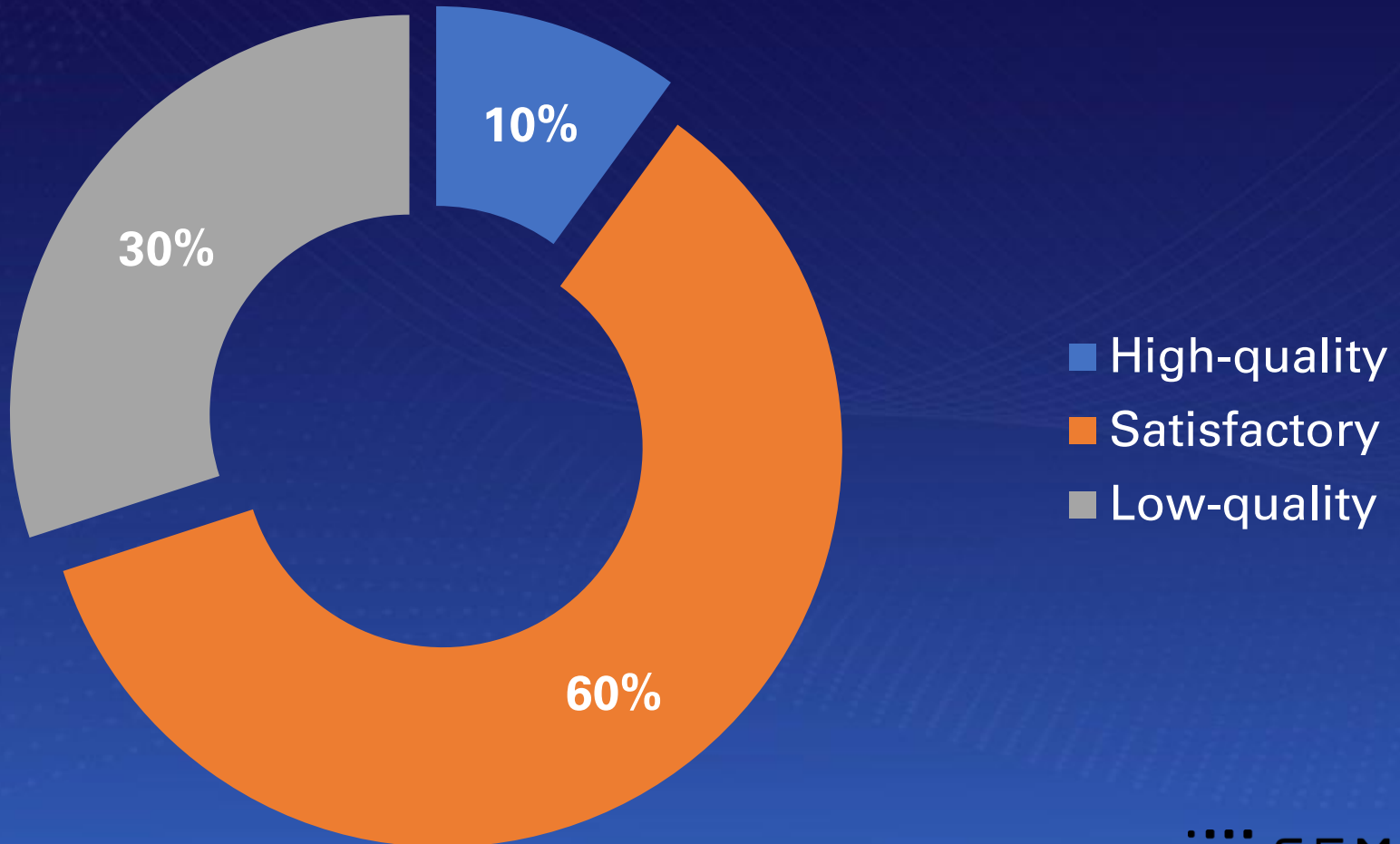
NEUTRAL

NEGATIVE



BLOCK 1. **TAX LEGISLATION**

Tax Legislation



Negative factors that impact the quality of tax legislation

- Discrepancies and ambivalent provisions that lead to numerous controversial clarifications
- Permanent changes
- Complexity
- Inadequate rates of taxes and fees
- Other (inconsistent and hasty implementation of changes, complex tax administration, biased interpretation of the legislation by tax authorities)

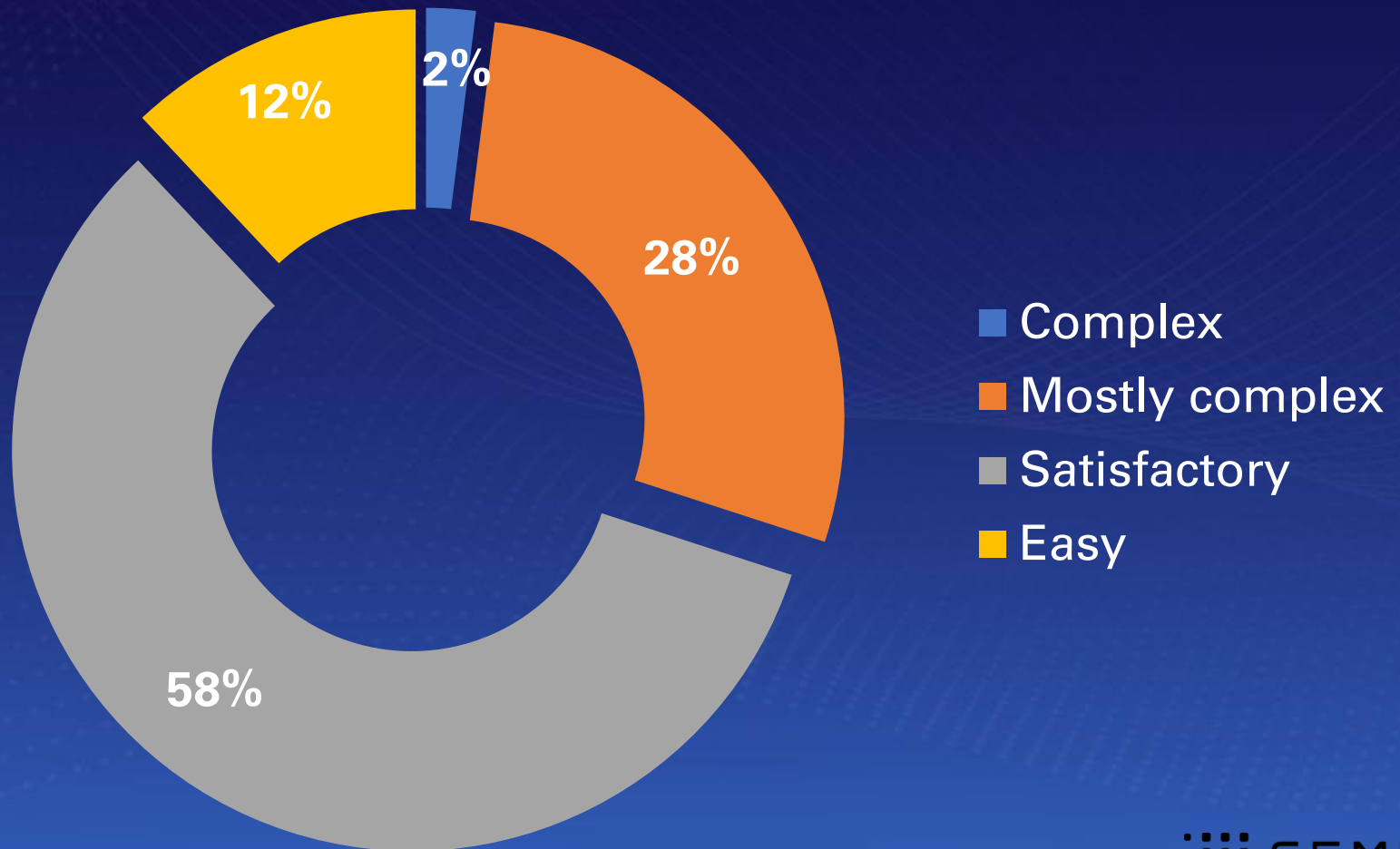
48% experts assessed the tax regime as satisfactory

45% believe that the current tax regime has hindered business development and investment

Only **7%** consider that the current tax regime has contributed to the development of their business

BLOCK 2. **COMPLEXITY/EASINESS** **OF TAX ADMINISTRATION**

tax administration

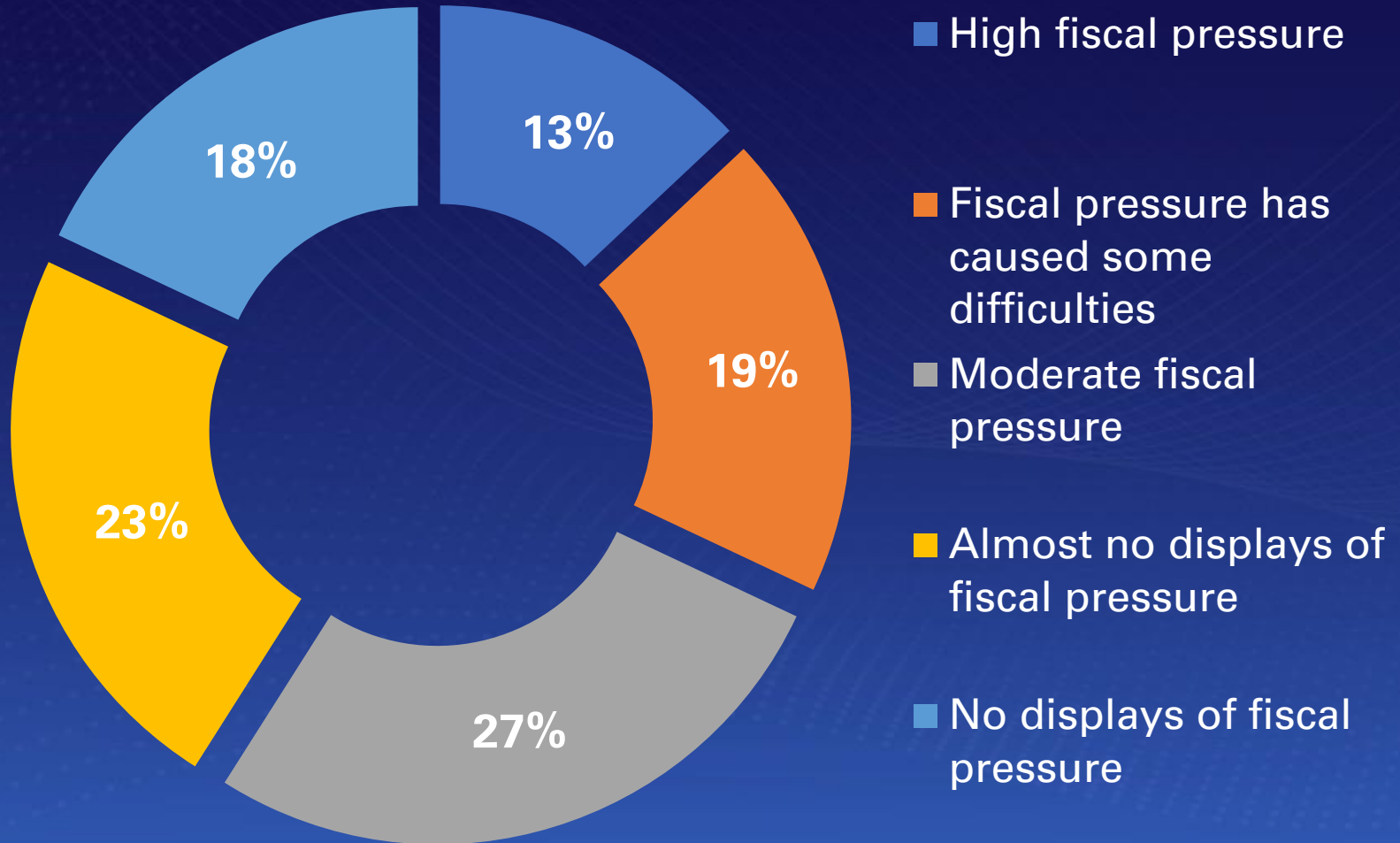


Negative factors

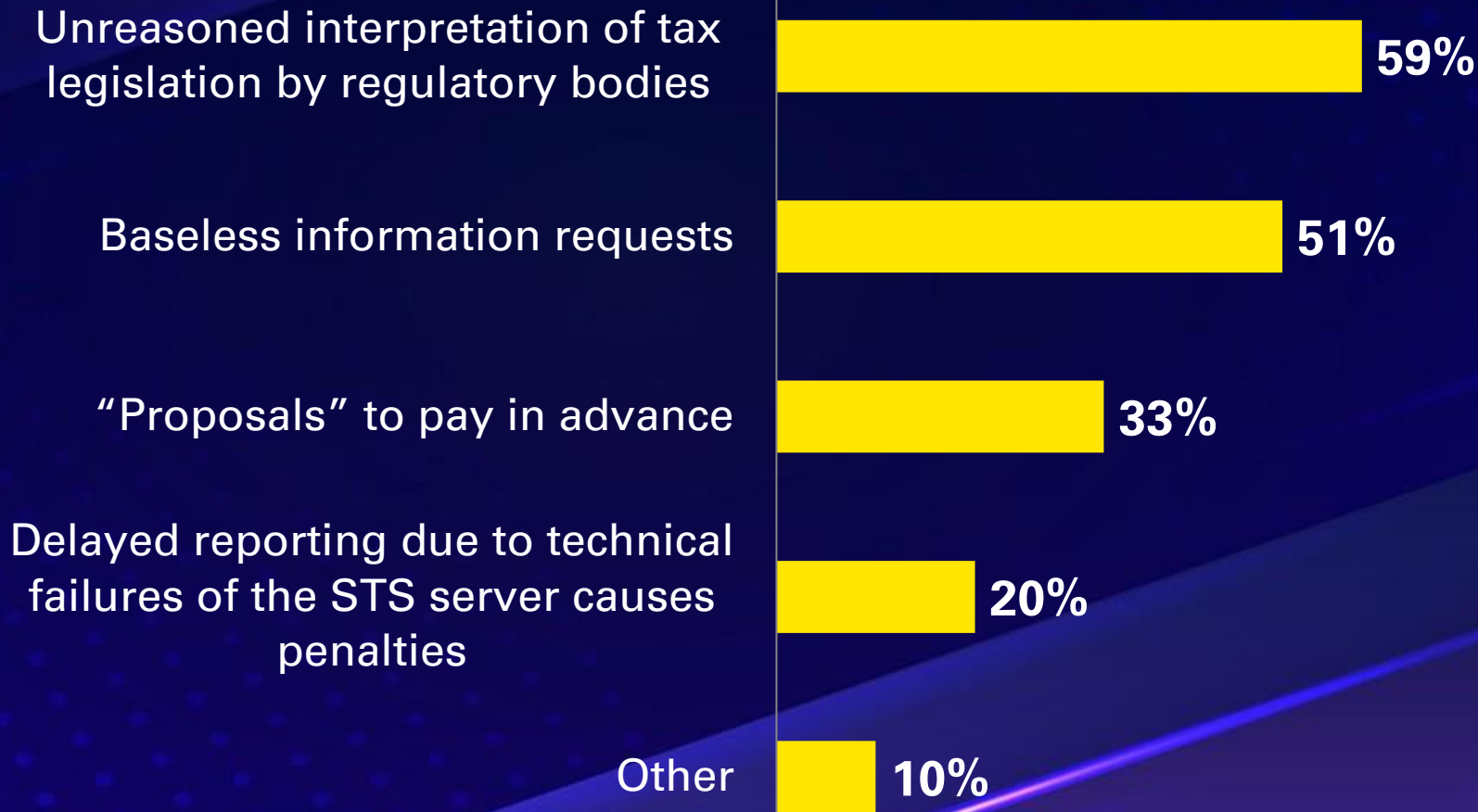
- The amount of time spent to prepare tax reporting and tax payments
- Unclear rules and clarifications regarding the preparation of tax reporting and conducting of payments
- Rapid implementation of new rules and lack of time for adaptation
- Imperfection of the electronic tax reporting system
- The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

BLOCK 3. **FISCAL PRESSURE**

Assessment of the fiscal pressure



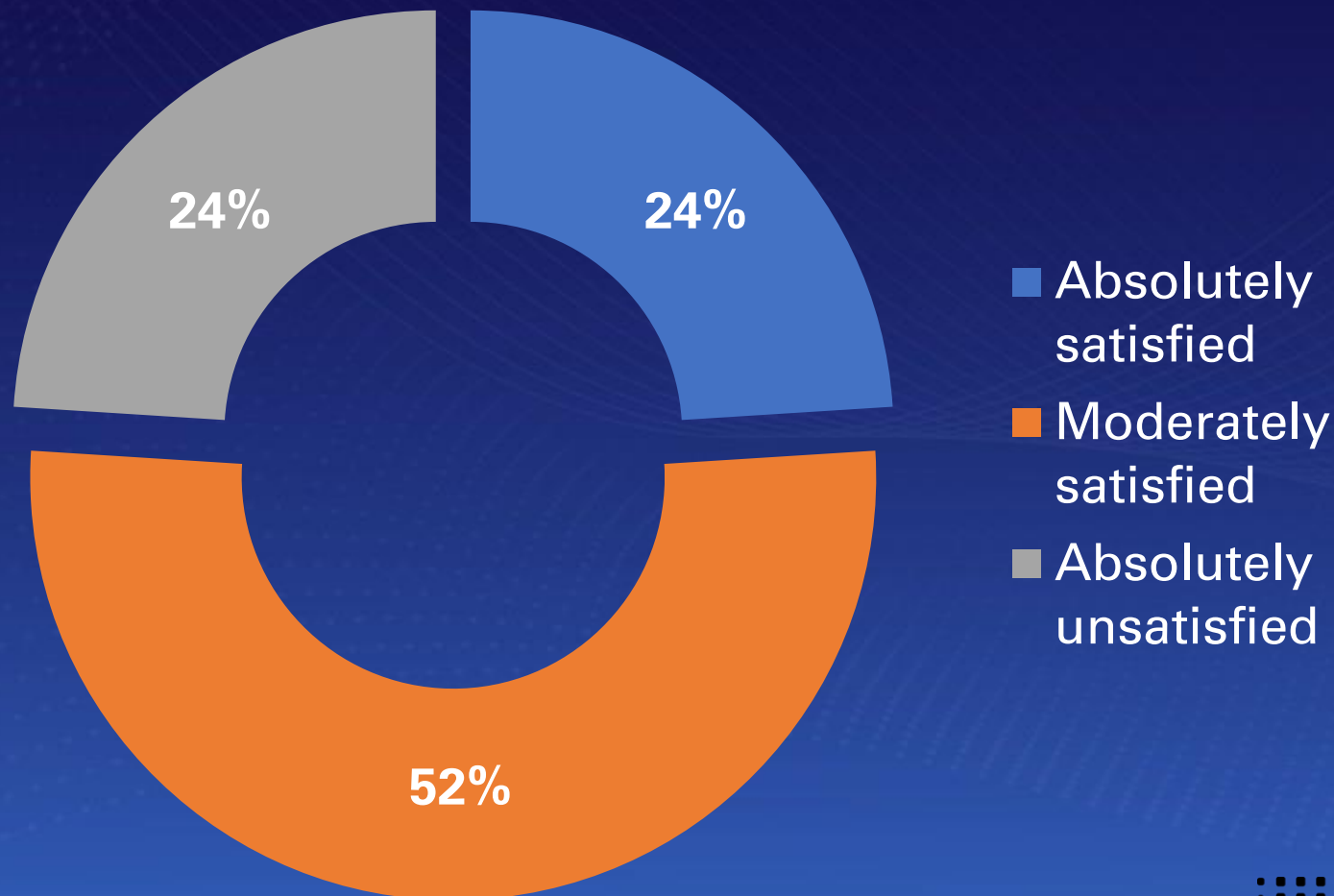
fiscal pressure displays





BLOCK 4. **QUALITY OF TAX SERVICES**

Quality of tax services



BLOCK 5. **ADDITIONAL** **QUESTIONS**

Key types of taxes that need to be improved



Why?

Company income tax

- Deficiencies in the mechanism of calculation and/or collection of tax (82%)
- The complexity of tax administration (49%)
- Overly high rates (14%)

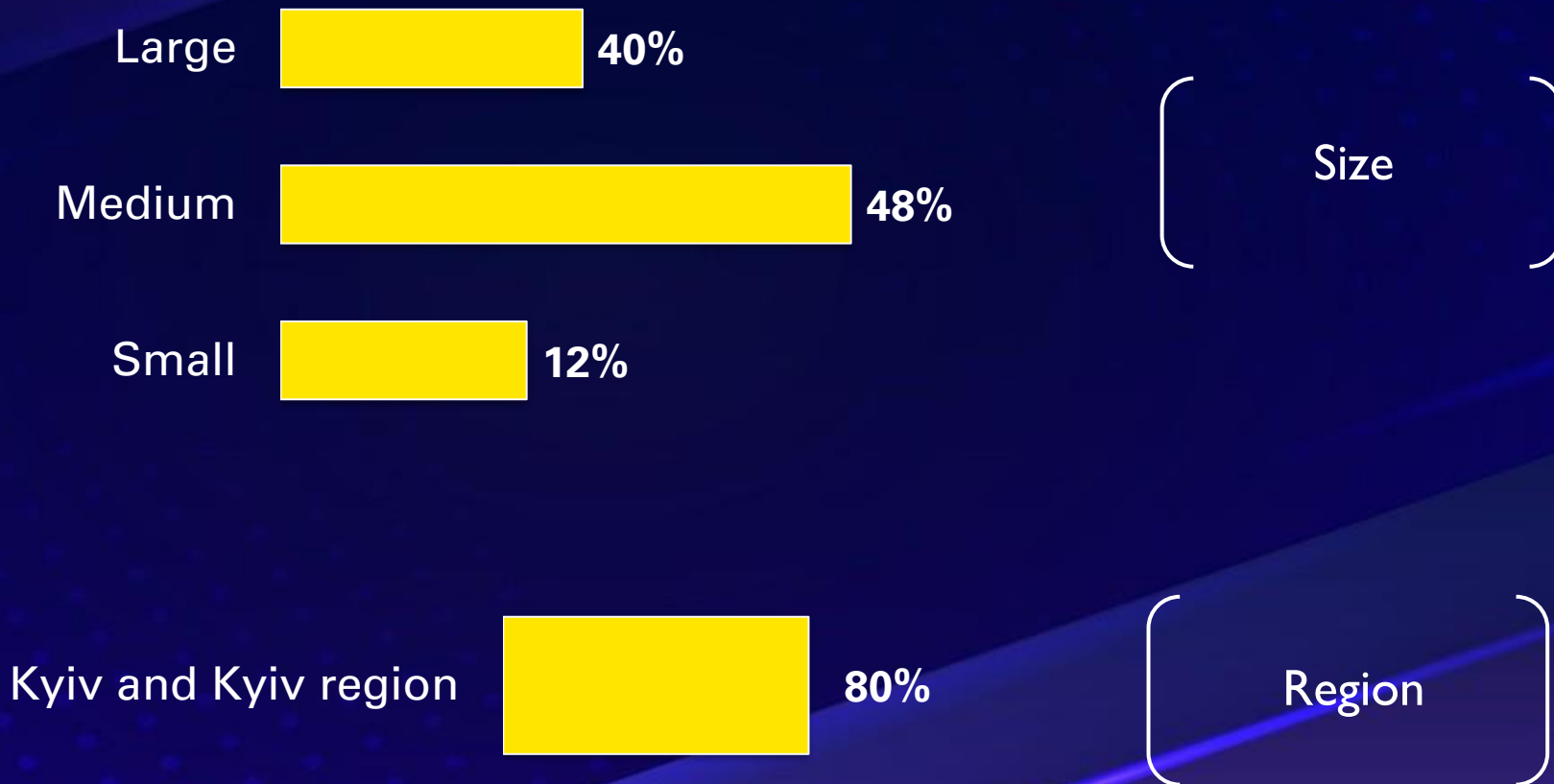
Personal income tax

- Overly high rates (60%)
- Deficiencies in the mechanism of calculation and/or collection of tax (51%)
- The complexity of tax administration (47%)

VAT

- The complexity of tax administration (60%)
- Deficiencies in the mechanism of calculation and/or collection of tax (55%)
- Overly high rates (28%)

профіль компаній





details

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