TAX BENEFITS AS AN ELEMENT OF SUPPORTING ECONOMIC ENTITIES IN THE KOVID 19 FIGHTING PERIOD: COMPARATIVE AND LEGAL ASPECT

Oksana Shevchuk*, Nataliya Mentuh**

This article provides an analysis of the tax system of Ukraine in comparison with its counterparts in foreign countries to determine the competitiveness of Ukraine in the world market of goods and investments and to choose the main directions of reforming the tax system in the conditions of economic crisis caused by quarantine measures. The influence and liberalization of the tax system on the socio-economic development of Ukraine and foreign countries is considered and analyzed. Comparisons were made in the following areas: by the level of the overall tax burden, its distribution between the main types of taxes and payer groups, and the fiscal efficiency of tax systems. Having analyzed the data of European countries, the authors of the study compared them from a number of parameters with such major economies of the world as the US, China, Singapore.

It has been shown that the EU is somewhat inferior to the US in terms of preferential administration of tax calculation and payment processes, as well as filing tax reporting by taxpayers. However, the EU shows relatively low corporate tax rates (compared to China and the US). Even though China and Singapore have significantly reduced these rates, they remain above the EU average. In order to improve the functioning of the tax system of Ukraine, the authors considers it advisable to focus on the dynamic transformations observed in the new member states of the EU, which in turn are one of the main competitors of Ukraine in the world markets of goods and capital, taking their experience to improve the tax climate, improving fiscal and regulatory tax compliance.

The authors concludes that the amendments to the tax legislation of Ukraine due to the need to protect economic entities in the period of the kovid 19 pandemic are effective, sufficient and consistent with the world legal practice. That is why the liberalization of the tax system is one of the determining factors in the socio-economic world development today. Formation of a modern competitive, social, market economy, integrated in the EU, guaranteeing stable economic growth, implementation of a balanced budgetary and social policy is impossible without the implementation of effective tax policy to ensure support of the taxpayer.

Keywords: tax system, KOVID 19, quarantine, pandemic, tax rate, taxpayer, tax policy, tax legislation.

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*Doctor of Law (Ph.D.), associate professor Ternopil national economic university, Ukraine yashchushchak@gmail.com ORCID: 0000-0001-6453-355X

**Doctor of Law (Ph.D.), associate professor Ternopil national economic university, Ukraine n.mentuh@gmail.com ORCID: 0000-0002-1016-7635

Introduction

Even before the coronavirus pandemic was announced, scientists did not rule out the beginning of the global economic crisis, which Ukraine should prepare for in advance. The unexpected adjustments were made by COVID-19, since the introduction of quarantine in Ukraine halted the activity of economic entities, especially medium-sized businesses, against the backdrop of rising social payments. If the state leaves businessmen unsupported today, no one will fill the state budget, support the hryvnia exchange rate, and industry will decline in the context of restrictions on European markets.

That is why the liberalization of the tax system is one of the determining factors in the socio-economic world development today. Formation of a modern competitive, social, market economy, integrated in the EU, guaranteeing stable economic growth, implementation of a balanced budgetary and social policy is impossible without the implementation of effective tax policy to ensure support of the taxpayer.

Formation of mechanisms of improvement of legal support of the tax system of Ukraine is at the center of research of Ukrainian scientists, such as: L. Demidenko, V. Nagrebelny, L.K. Voronova, NI Khimicheva, A. Krisovaty, M. Kucheryavenko, I. Lunina, O. Romanenko and others. Scientists study the issues of legal regulation of the tax system of Ukraine, the distribution of tax burden between the main types of taxes and groups of payers, methods of tax collection in different countries of the world. However, at present, the peculiarities of forming an effective tax system in the new conditions of economic crisis, which is formed in the conditions of the global pandemic, are insufficiently investigated.

The purpose of the article is to analyze foreign experience to improve the tax legislation system of choosing the main directions of reforming the tax system of Ukraine under quarantine restrictions.

The Ukrainian and European taxation systems operate on different principles, so their taxes are collected differently and the purposes for which they are intended are also different.

In Ukraine, the tax system is regulated by the Tax Code of Ukraine No. 2755 VI dated December 2, 2010, as amended.[1]

According to Art. 8 PC of Ukraine the tax system of our state is two-tier, state and local taxes and fees are established.

In order to improve the functioning of the tax system of Ukraine, it is advisable to focus on the dynamic transformations observed in the new member states of the EU, which in turn are one of the main competitors of Ukraine in the world markets of goods and capital, taking their experience to improve the tax climate, improve performing fiscal and regulatory functions of taxes.

If we analyze the current legislation of Ukraine on taxation, it can be noted that the Laws on taxation in Ukraine are drafted in accordance with the rules of European tax law. As it should, the tax system must promote investment, economic development, employment and competitiveness.

It should be noted that the main factors that characterize the current negative financial state of our country include: the shadow economy, the existence of an inefficient tax policy, unstable and controversial tax legislation, the outflow of national capital abroad, etc. It is well known that the financial resources of any country are determined by the amount of financial resources.

We share the view of those authors who believe that the main drawback of the current tax system is its focus on overcoming the budget deficit by deducting business entities' income. In Ukraine, there is a lack of linkage between the tax system and economic development and taxpayers. Businesses are interested in earning a minimum profit in order to avoid over-taxation. [2],[3] It should be emphasized that the tax policy, which aims at filling the budget in different ways, addressing the needs of the administration in one period or another, does not thus create but destroy national capital.

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[1] Податковий кодекс України № 2755 VI від 02.12.2010 р. URL: www.rada.gov.ua

[2] Vakhnovskaya N.A. Reforming the tax system of Ukraine in the context of improving tax legislation. URL: http://www.politcom.ru/8018.html;

[3] Boyko O. Specificity of tax systems of Ukraine and the countries of the European Union and their comparative analysis. URL: http://www.lvivacademy.com/vidavnitstvo_1/edu_49/fail/38.pdf

It is interesting to compare the specifics of changes in tax legislation during the quarantine period of the most stable individual EU foreign countries whose experience is of interest to Ukraine as well.

At the same time, the differences between the tax systems of European countries create the conditions for the so-called tax competition of jurisdictions to create the most attractive conditions for private capital. Therefore, the choice of a country depends not only on the level of tax burden, but also on the convenience of tax administration, transparency and stability of the tax system.

Analyzing the legislation of European countries, the authors of the study compared them with a number of parameters with such major economies of the world as the US, Singapore and China.

US tax system

The most stable economy in the world has been owned by the United States of America for more than a hundred years. Its stability is maintained by a strong banking system, a strong stock exchange, and advanced technologies in virtually every industry, including agriculture. With significant coverage of all areas of activity and innovative technologies in these fields, the United States has the greatest influence in the world. In 2020, the US economy in nominal terms amounted to $ 21.44 trillion. The US accepts that there is a problem.

While the global panic around the coronavirus and countries such as China, France, Germany, Italy, Spain, and many others has been severely «locking» its citizens into fighting the virus, the US has not reacted.

However, the growing number of people infected in 50 states has forced President Donald Trump to take action. The permit change allowed companies to use employee assistant programs. The Declaration of Emergency also offers taxpayers an extension of their tax payments.

Anyone affected by COVID-19 is advised to contact the Treasury Department and the Internal Revenue Service from March 18, 2020 to file a 2020-17 postponement of the deferral of certain federal income tax payments. On March 20, 2020, a Restart and Extension Relief Extension Notice 2020-18 was issued. Unlike fire fighting measures that have been automatically applied to specific geographical areas, relief measures for those affected by COVID-19 will not be automatically applied.

Anyone with a federal income tax return or income tax return by April 15, 2020, is eligible for «Affected Tax Payer» status.

The term «person» includes an individual, trust, property, partnership, association, company or corporation

For affected taxpayers, the deadline for filing the Federal Service Income Tax Return and Federal Income Tax Credit before April 15, 2020 is automatically postponed to July 15, 2020. There is no limit to the amount of payment that can be deferred as opposed to the previous notice.

As a result of the deferral, the period beginning April 15, 2020, and ending July 15, 2020 will not be counted toward any interest, penalty, or tax supplement for failure to file a Federal Income Tax return or deferred federal income tax. Interest, penalties and additions to the tax on such deferred filings and payments of Federal income tax will begin to accrue on July 16, 2020 .[4]

China's tax system

China's economy was the first to accept the global pandemic. The country's economy is driven by industry, agriculture and technology. Plus exports in almost every direction. According to expert estimates, China's economy grew at a rate of 6.3% in 2020. As China emerges from the worst period of the virus, the State Tax

[4] Heidi Friedrich-Vache. Daniela Endres-Reich EU SURVEY: Tax measures in the EU and other countries against the effects of coronavirus (SARS-CoV-2). URL: https://www.roedl.com/insights/covid-19/vat-tax-eu-commission-survey-measures-initiative-against-coronavirus

Administration (STA) has instituted protection measures for all taxpayers to manage the social and economic consequences of the coronavirus.

The STA states that it addresses all necessary areas for taxpayers, for example by offering government-mandated tax breaks and providing economic support to businesses. The Chinese tax authority has also set a tax compliance marker, showing that it knows that many businesses are working with a reduced workforce that affects their compliance.[5]

Thus, the three most powerful states of the European Union (**Germany, France, Italy**) did not raise corporate income taxes (and Germany and Italy even reduced), which, among other things, allowed to keep the investment attractiveness of states and to discourage capital flight.

Germany provides government loan guarantees for businesses. By the way, 550 billion euros have been allocated for lending.

Germany is mobilizing at least EUR 500 billion in loan guarantees and pledges to provide unlimited liquidity to companies affected by the pandemic. Such measures were voiced by Finance Minister Olaf Scholz.[6]

The country will also make it easier for companies to access state development bank loans and defer tax payments to companies in difficulty.

In **Italy,** which has suffered the most from the coronavirus, the government has approved a decree providing for 25 billion euros to cover coronavirus losses and special measures to save the economy.[7]

The Government of **France** is also ready to rescue businesses in the face of an epidemic and provide economic assistance to businesses and employees of € 45 billion. [8]

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[5] Kai Kang. China Temporarily Reduces VAT Rate for Small-Scale VAT-Payers. URL: https://www.roedl.com/insights/covid-19/corona-vat-small-rate-vat-payer-china

[6] Brovinskaya M. Salary for state accounts, benefits to parents, cheap loans and tax deferral. For what else are ready to pay the authorities of different countries to help business. URL: https://biz.liga.net/all/all/article/perejit-krizis-na-kakie-mery-idut-v-mire-chtoby-spasti-ekonomiku-keysy-15-stran

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Tax systems of certain foreign countries

As an international business center, the **Singapore** government has quickly addressed the impact of COVID-19 on business. With regard to tourism, Finance Minister Heng Swi Keith has announced a series of measures to assist businesses in their operating costs and cash flows through the negative impact of COVID-19 in the budget report. EY described Singapore's 2020 budget as "SST" on Twitter, proposing stabilization measures to counteract the devastating impact of COVID19, supporting businesses and workers in the fight against economic slowdown, and announcing transformational initiatives for business and workers for the future.

Chris Wu, head of PwC Singapore's tax department, added that, just like Gold and the Three Bears, the deputy prime minister is trying to find a "not too hot and not too cold" budget that will strike a balance between short-term needs and the need for long-term measures ”.[9]

In other regions of the **Asia-Pacific, Australia, New Zealand, Japan and Malaysia**, tax control measures are being taken to extend the mandate of the tax service.

Meanwhile, countries across **Africa** have not escaped a massive panic as it is reported to have imposed severe restrictions in Kenya as well as economic hardship in South Africa.

In addition to these impacts on the public, companies also struggle with the negative impact of coronavirus. Thus, the EU Commission has already announced that it will create a € 25 billion Crown Initiative to support the affected companies.

The Australian Revenue Service will take a series of administrative steps to assist Australians who are experiencing financial difficulties as a result of the COVID-19 outbreak. Taxation Officer Chris Jordan encourages coronavirus companies to contact the tax office to discuss options for assistance.

[9] Paul Weingarten. Singapore Resilience Budget 2020. URL: https://www.roedl.com/insights/covid-19/corona-singapore-resilience-budget-2020

Support measures may include deferral of some payments, faster access to GST reimbursement, and options for introducing low interest payment plans on existing or future tax debts.

Options available to help businesses affected by COVID-19 include:

1) Postponement of up to six months the date of payment of amounts payable by means of a business report (including payment by installments), assessment of income tax, tax assessment of benefits and excise taxes;

2) Allow quarterly reporting companies to enable monthly GST reporting to gain faster access to GST reimbursement to which they may be entitled;

3) PAYG will allow business to resize Payments for the first quarter of 2020. Companies that change the PAYG contribution to zero may also claim reimbursement for any contributions made in the September 2019 and December 2019 quarters;

4) Restatement of any interest and penalties incurred on or after January 23, 2020 applicable to late payment of tax liabilities;

5) Work with affected businesses to help them pay their existing and current tax liabilities, allowing them to plan low-interest payment plans;

6) Employers still have to fulfill their current safeguards obligations for their employees;

7) Provide online services tailored to the needs of the community with a dialogue with taxpayers and their tax agents to tailor support to their individual circumstances;

8) Outside the business, the tax office will also work with financially disadvantaged people and their tax agents and apply appropriate tax breaks in serious and exceptional circumstances, such as when people cannot pay for food or housing.[10]

It is worth noting that the pandemic of the coronavirus, which has become the center of Europe, has led to forcing all countries to take care of business support in order to prevent it from mass bankruptcy by all possible measures.

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[10] Dr. Dirk Halm. Effects of the corona crisis on M&A transactions. URL: https://www.roedl.com/insights/covid-19/corona-crisis-transactions-effects-due-diligence

To curb the coronavirus outbreak and mitigate its negative socio-economic impact, the European Union has allocated € 37 billion to Member States under the Coronavirus Investment Initiative.

However, without waiting for help from Brussels, they also develop their own business rescue complexes in individual EU countries.

Slovakia faced an epidemic during the transition of power and change of government after the parliamentary elections. So far, the authorities have extended the tax filing period by two months to the individuals who are required to declare their income. Other compensations and privileges in Slovakia are only discussed, and in the near future entrepreneurs are not counting on the state: they have to ask the banks for credit installments and communicate with the tax authorities.[11]

Government of Slovakia proposes to introduce deferrals on loans and extend the deadline for filing tax returns. The Ministry of Economy has proposed to cancel payments of social and medical contributions for the self-employed for three months and to compensate them for the next 18 months.

Also Government of Slovakia is in talks to freeze interest payments and the principal loan amount for companies and individuals. As compensation, the government will allow banks not to pay the bank fee. The authorities also promise to promote short-term and low-interest loans to businesses in certain sectors (eg catering). [12]

The authorities of the **Czech Republic** have already developed a package of measures to protect small businesses and private entrepreneurs. The main innovation is the interest-free COVID Loan to pay salaries for periods of business downtime.

The Czech-Moravian Guarantee and Development Bank will provide loans of one and a half to fifteen million kroons (EUR 5.5-55 million) with a maturity of up to two years. The Czech Ministry of Finance provided a three-month delay in filing income tax returns and tax payments for small businesses and individuals.

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[11] Loans, payroll and tax breaks: how the EU saves businesses from the co-crisis. URL: https://www.eurointegration.com.ua/articles/2020/03/17/7107626/

[12] Brovinskaya M. Salary for state accounts, benefits to parents, cheap loans and tax deferral. For what else are ready to pay the authorities of different countries to help business. URL: https://biz.liga.net/all/all/article/perejit-krizis-na-kakie-mery-idut-v-mire-chtoby-spasti-ekonomiku-keysy-15-stran

The proposal of the Ministry of Labor to pay financial aid to employers, which will have to close enterprises due to lack of employees, is currently being discussed. The package is designed for six months and can "pull" by 17 billion kroons (about 630 million euros).[13]

In the Czech Republic, it is one of the most detailed assistance programs. 80% of the salaries of employees of shops, restaurants and other enterprises forced to suspend work due to quarantine will cover the state account. The remaining 20% should be paid by companies. Thus, the Czech authorities want to avoid dismissal of employees, says Czech Minister of Labor and Social Affairs Jan Malachov.

In addition, the Czech government is considering supporting businesses that have not been quarantined but have been hit by the epidemic. These are companies that have limited access to the necessary materials due to quarantine measures, and companies that have faced a decline in demand and are now paying workers 60-80% of their wages without government assistance. The Czech state promises to cover half of the workers' salaries in the affected business.[14]

Before the Czech Government takes action the Czech-Moravian Guarantee and Development Bank has developed an interest-free COVID Loan to pay salaries for periods of downtime. The Bank has announced loans worth 1.5 to 15 million kroons (5.5-55 million euros) with a maturity of up to two years.

The Government of **Denmark** has promised to cover three-quarters of the payroll funds of private companies that have suffered from the restrictions imposed. However, only if they do not reduce jobs. For the three months to June 9, the state will compensate 75% of the salary (up to 3077 euros) monthly, the other 25% of the company will pay on their own.

[13] Loans, payroll and tax breaks: how the EU saves businesses from the co-crisis. URL: https://www.eurointegration.com.ua/articles/2020/03/17/7107626/

[14] Brovinskaya M. Salary for state accounts, benefits to parents, cheap loans and tax deferral. For what else are ready to pay the authorities of different countries to help business. URL: https://biz.liga.net/all/all/article/perejit-krizis-na-kakie-mery-idut-v-mire-chtoby-spasti-ekonomiku-keysy-15-stran

Parliament of **Estonia** is discussing the possibility of reducing excise taxes on gas, electricity and fuel, refinancing loans to the state, delaying tax payments and using reserves.

In Estonia, 2 billion euros will be allocated to support the economy, which is 8% of the country's GDP. According to Estonian Prime Minister Yuri Ratas, this money is planned to alleviate the most difficult initial stages of the crisis, support the work of enterprises and reduce the number of bankruptcies.[15]

Another 250 million euros will be allocated to fight unemployment: the state bill will be paid for the first three days of sick leave for employees in March, April and May.

Employers whose turnover has decreased by at least 30% compared to last year, who are forced to dismiss 30% of employees or reduce their salaries by 30%, will receive state support.

Governments of **Latvia** and **Lithuania** have also approved a plan to encourage the economy and will shortly present a concrete plan of action to support companies in difficulty due to the spread of COVID-19.

Latvia intends to do even more drastic and provide affected businesses with a one-year tax break.

Lithuania has promised companies to save jobs and distribute tax payments on a contractual schedule.

In the Parliament of **Norway** has agreed a crisis package to protect workers, including self-employed workers and freelancers, will receive temporary income protection equivalent to 80% of average income over the past three years and above, with a limit of NOK 600,000 (EUR 52,000) per year.[16]

The Central Bank of **Sweden** will provide Swedish companies with up to SEK 500 billion (EUR 47 billion) through banks to provide them with access to credit during the coronavirus epidemic.

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[15] Brovinskaya M. Salary for state accounts, benefits to parents, cheap loans and tax deferral. For what else are ready to pay the authorities of different countries to help business. URL: https://biz.liga.net/all/all/article/perejit-krizis-na-kakie-mery-idut-v-mire-chtoby-spasti-ekonomiku-keysy-15-stran

[16] Loans, payroll and tax breaks: how the EU saves businesses from the co-crisis. URL: https://www.eurointegration.com.ua/articles/2020/03/17/7107626/

The Government of Sweden has announced that it will earmark 300 million kroons (€ 27.3 million) for assistance to agencies responsible for preventing the spread of coronavirus and for partial payment of sickness for employees of companies) ".[17]

So, the new economic crisis has come as a surprise to all EU countries.

In situations where accurate estimates are lacking, the inability to establish the duration of an acute phase of a pandemic, and therefore the inability to predict how long a simple economy will last, the authorities of different countries are unable to rely on common recommendations without having to spend time finding their own ways of saving national economies.

The hope that the global economy would be able to cope with the challenges of the coronavirus pandemic on its own without radical action had finally disappeared. Temporary shutdown of some companies, curtailing retailers, stopping indefinitely catering establishments, collapse in the hotel and entertainment industry, airline crashes due to border closures. Unfortunately, this list can be continued for a long time, as well as calculating existing and economical forecasts losses from COVID-19. National governments are resorting to unprecedented decisions aimed at mitigating the socio-economic impact of the global pandemic.

The Parlament made some steps towards the Ukrainian business that barely survives quarantined, adopting a number of bills on combating the coronavirus.

As for our state, measures are also being taken in **Ukraine** to protect the affected business entities, in particular Law of Ukraine No. 533-IX of March 17, 2020 "On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine on Support of Taxpayers for the Implementation Period measures to prevent the occurrence and spread of coronavirus disease (COVID-19) ".[18]

For violations of tax law committed during the period from March 1 to May 31, 2020, penalties shall not apply except for:

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[17] Loans, payroll and tax breaks: how the EU saves businesses from the co-crisis. URL: https://www.eurointegration.com.ua/articles/2020/03/17/7107626/

[18] On amendments to the Tax Code of Ukraine and other laws of Ukraine on support to taxpayers for the period of measures aimed at preventing the emergence and spread of coronavirus disease (COVID-19): Law of Ukraine No. 533-IX of March 17, 2020. URL: https://zakon.rada.gov.ua/laws/show/533-20

● breach of requirements for long-term life insurance or non-state pension insurance contracts, in particular supplementary pension insurance;

● alienation of property held in a tax lien without the consent of the controlling authority;

● violations of the rules of accounting, production and circulation of fuel or ethanol in excise warehouses, which are applied on a general basis;

● violation of accrual, declaration and payment of value added tax, excise tax, rent.

During the period from March 1 to May 31, 2020, taxpayers are not charged a penalty, but accrued but not paid a penalty is payable during this period.

The requirement to use the registrar of settlement transactions is postponed until January 1, 2021 and April 1, 2021, except for individual entrepreneurs of separately defined categories.

Delayed:

● Increasing the amount of sanctions for violation of the requirements of the Law on the use of payment transaction registrars from October 1, 2020 to January 1, 2021.

● Entry into force of the Law of Ukraine “On Amendments to the Law of Ukraine” On Application of Registrars of Settlement Operations in the Field of Trade, Catering and Services” and Other Laws of Ukraine on the Shadowing of Settlements in the Field of Trade and Services” until August 1, 2020 (before the proposed amendments enter into force) planned from 19 April 2020), and to postpone its separate provisions until 1 January 2021 (instead of 1 October 2020).[19]

Conclusions

Therefore, we can conclude that the changes to the tax legislation of Ukraine due to the need to protect economic entities in the period of the pandemic COVID-19

[19] On amendments to the Tax Code of Ukraine and other laws of Ukraine on support to taxpayers for the period of measures aimed at preventing the emergence and spread of coronavirus disease (COVID-19): Law of Ukraine No. 533-IX of March 17, 2020. URL: https://zakon.rada.gov.ua/laws/show/533-20

are effective, sufficient and consistent with the world legal practice. According to some researchers, the measures implemented by the parliament are currently able to mitigate the effects of the economic crisis. However, in the event of an aggravation of the situation and the continuation of quarantine, the Ukrainian authorities will need to take more radical steps, following the anti-crisis programs of the developed countries of the West. In particular, the extension of tax breaks or the development of a special tax payment schedule, the introduction of credit breaks and special programs for affordable business lending and pay.[20]

Taking into account Ukrainian realities, the implementation of such measures will be able to mitigate the consequences of SOVID-19 for business, but at the same time it will become a difficult exam for the authorities for professionalism. However, there are no other options for saving the business.

It should not be forgotten that, in accordance with international practice, force majeure, including quarantine, does not automatically absolve you from liability. In addition, there is a need to understand how a particular circumstance, including quarantine, limits certain obligations.

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