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Factors shaping the fiscal environment for entrepreneurial activity stimulation in conditions of instability and war

Abstract: The formation of a fiscal environment capable of stimulating entrepreneurial activity is one of the key tasks of modern economic policy. In conditions of instability caused by global economic crises, warfare, the COVID-19 pandemic, and other factors, creating favorable conditions for business development is especially crucial. An effective tax policy that considers both external and internal challenges can be a powerful tool for stimulating economic activity, creating jobs, and ensuring sustainable development. Studying the factors that influence the formation of such an environment, as well as adapting the best international practices to the realities of Ukraine, are important for both scientific analysis and the development of practical recommendations. The article explores the factors shaping the fiscal environment that stimulates entrepreneurial activity in conditions of economic instability. Key challenges are considered, including the impact of warfare, the COVID-19 pandemic, and global economic changes, which create specific conditions for business operations. Factors of direct and indirect influence on the formation of the fiscal environment for stimulating entrepreneurial activity in conditions of instability and war are analyzed. The international experience in implementing tax incentives is reviewed, and recommendations for adapting effective practices in Ukraine are proposed. The author has grouped and refined the structural-logical scheme of factors shaping the fiscal environment for stimulating entrepreneurial activity in unstable conditions and their forms of manifestation. Particular attention is paid to the role of tax policy in ensuring the sustainable development of the entrepreneurial sector in crisis conditions. The research findings can be useful for developing strategies for fiscal stimulation of the economy and supporting entrepreneurship.

Keywords: *fiscal environment, influence factors, fiscal flexibility, fiscal authorities, entrepreneurial activity*

JEL Classification: H25; H32; E62; L26

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Introduction. In conditions of instability caused by factors such as global economic crises, military conflicts, the COVID-19 pandemic, and other challenges, ensuring conditions that foster business development becomes particularly relevant. An effective tax policy that takes into account both internal and external risks can serve as a key mechanism for stimulating the economy, creating new jobs, and ensuring sustainable growth. The fiscal environment plays a crucial role in creating conditions for entrepreneurial activity, especially in times of economic instability. The ability of a state to create favorable tax conditions for businesses determines the level of economic activity, employment levels, and the volume of investment flows. In the context of instability, which may manifest through economic crises, political turbulence, or global challenges such as pandemics or wars, an effective tax policy becomes crucial for supporting the entrepreneurial sector.

Literature Review. Main attention in scholarly research focuses on identifying factors that contribute to forming a transparent, adaptive, and stimulating fiscal system in conditions of wartime and COVID-19. Specifically: Bondaruk T. and others explore the theoretical and methodological principles of forming and implementing Ukraine's fiscal policy under martial law and its impact on the state's financial system [1]; Yurkiv Y. confirms his views based on the experience of other countries regarding changes in tax legislation in the context of post-shock economic recovery, using Germany as an example [20]; Andreykiv T. and others investigate the international experience of tax incentives for businesses during COVID-19 and the possibilities of its application in Ukraine [14], which involves reducing tax pressure, simplifying administrative procedures, expanding the digitization of fiscal services, and creating mechanisms for tax incentives for enterprises. Author Melnyk M and others focused their attention on new approaches, directions, and instruments for supporting and stimulating the development of the entrepreneurial sector in Ukraine under wartime conditions [15], emphasizing the resolution of immediate tasks to address existing systemic problems in the entrepreneurial environment; Medynska T. considers the theoretical foundations of the fiscal environment at various levels of management, focusing on its conceptual approaches [13]; the importance of these aspects grows in conditions of instability, when the entrepreneurial sector faces modern challenges. Foreign scholars have explored tax legislation and methods of combating tax evasion in other countries: Larissa Batrancea, Anca Nichita, Jerome Olsen, and others – trust and authority as determinants of compliance with tax legislation in 44 countries [2]; Ritwik Banerjee, Amadou Boly, Robert Gillanders – methods of combating tax evasion, fighting corruption, and ensuring public welfare [4].

Purpose, objectives and research methods. The aim of the article is to analyze the factors that shape a fiscal environment capable of stimulating entrepreneurial activity in conditions of instability and war, and to identify ways to enhance the effectiveness of tax policy to promote economic growth. To achieve this goal, the following tasks were set:

- analyze the direct factors influencing the formation of a fiscal environment that stimulates entrepreneurial activity;
- identify indirect factors in the formation of a fiscal environment that stimulates entrepreneurial activity in conditions of instability and war;
- investigate foreign experience in creating tax incentives under conditions of war and COVID-19 and the possibility of its application in Ukraine;
- group and refine the structural-logical scheme of factors forming a fiscal environment that stimulates entrepreneurial activity in conditions of instability and their forms of manifestation.

To achieve these objectives, a combination of general scientific and specialized methods and approaches to scientific research was applied, including: the grouping method—to determine the factors influencing the formation of a fiscal environment that stimulates entrepreneurial activity under conditions of instability; methods of analysis and synthesis—for implementing a systemic approach in generalizing foreign experience of creating tax incentives in the context of war and the COVID-19 pandemic, and for evaluating the possibility of its adaptation in Ukraine.

Research results. Active entrepreneurial activity forms the financial basis for ensuring endogenous growth of regions and territories in Ukraine, as functioning business means jobs and taxes paid to budgets of various levels and, consequently, ensuring expenditures for further development, social sphere, etc. However, during periods of instability, shocks, and crises, new operating conditions become impossible for many enterprises to survive. Particularly, during the COVID-19 pandemic and unprecedented quarantine restrictions in Ukraine and around the world, enterprises in the accommodation and food service sectors suffered the most. For instance, during 2020 in Ukraine, the number of restaurant businesses decreased by more than 20% [17]. In conditions of a full-scale war shock (in the first month of combat operations), up to 85% of businesses were either partially operational or ceased functioning altogether, among which 1% ceased operations and did not plan to resume, 35% of companies suspended operations waiting for the war to end. Additionally, 86% of enterprises operated at a lower capacity compared to pre-war times, and 33% of enterprises were unable to pay wages to employees, 29% were unable to pay for supplier services [9]. Despite this, according to analysts from Advanter Group [12], 70% of operating enterprises in the country supported the Armed Forces of Ukraine, units of territorial defense, implemented humanitarian projects, etc.

Ensuring the functioning of entrepreneurship during crisis/shock periods is largely associated with adapting the country's fiscal environment to conditions of uncertainty. In this case, the main driver, in our opinion, should be the flexibility of fiscal legislation. During shocks and crises, the first mentioned factor is related to reducing the tax burden on the entrepreneurial sector, applying various tax preferences for businesses to support their operations, preserve jobs, and consequently, ensure tax and fee revenues to budgets at various levels under conditions of uncertainty.

Fiscal measures to stimulate recovery after the first wave of the pandemic in European countries were introduced and aimed at economic recovery, including corporate tax incentives for investments and reduced VAT rates targeted at the most affected sectors of the economy; in most countries, these stimulus measures coexisted with prolonged material aid actions [14].

In the context of a global shock—the spread of the severe respiratory disease COVID-19 caused by the SARS-CoV-2 coronavirus—the government adopted a series of decisions to support taxpayers during the implementation of restrictive anti-epidemic measures. Specifically, the following were provided:

- taxation preferences for material aid and a series of financial compensations to taxpayers;
- preferences regarding the calculation and payment of the unified social tax;
- easing measures to regulate tax debt (increasing the minimum threshold of tax debt before enforcement measures apply;
- cancellation of minor tax debts (up to UAH 3030);
- deferral of tax debt, the total amount of which does not exceed UAH 6800;
- forgiveness of financial penalties, provided the principal amount of tax debt is paid).

The flexibility of fiscal legislation became the basis for supporting business operations and, accordingly, ensuring tax and fee revenues to budgets at various levels even under the conditions of full-scale war initiated by Russian aggression against Ukraine. For instance, in the first months of the shock, several changes were made to the Tax Code of Ukraine aimed at supporting businesses during martial law:

- 1) Exemption from liability for payers in case of inability to fulfill their obligations;
- 2) Cancellation of VAT and customs duties on all imported goods;
- 3) Cancellation of excise taxes and reduced VAT on fuel. Despite the return of excise taxes on fuel from 01.07.2022, their rate was still lower compared to the pre-war period;
- 4) Implementation of a moratorium on tax inspections, except actual;
- 5) Provision of the possibility for voluntary (not mandatory) payment of the unified tax by

individual entrepreneurs of the first and second group;

- 6) Introduction of a simplified taxation system at a rate of 2% for the third group (legal entities) of taxpayers (instead of 18% income tax and 20% VAT). This measure in 2022, in addition to preventing a number of companies from closing, allowed the accumulation to the budget by this group of taxpayers of UAH 9,844.2 million in unified tax, which is 59.4% more than in 2021 [16].

A set of measures related to the adaptation of fiscal legislation to wartime conditions, the reduction of the tax burden on the entrepreneurial sector, along with other adopted operational decisions, resulted in local budgets for 2022 reaching 100.9% performance, while in the COVID year 2020, it was 98.7%.

Against the backdrop of adapting economic subjects to operate under wartime conditions and revitalizing their activity in 2023, the country's government made a series of administrative decisions, particularly regarding the return to taxation conditions that prevailed before the full-scale invasion. Among other things, this allowed the State budget revenues (excluding grants) to grow by more than 70% compared to 2022, even despite the negative impact on Ukraine's economy of the EU border blockade in Q4 2023 [19].

Overall, the results of a survey by the European Business Association indicate that in 2023, compared to 2022, economic subjects have raised their evaluations of the quality and flexibility of fiscal legislation. Among the respondents, 40% rate the quality of fiscal legislation as satisfactory, and 26% - positively [10].

The importance of the flexibility of fiscal legislation for ensuring the formation of a fiscal environment that stimulates entrepreneurial activity in conditions of instability and post-shock economic recovery is confirmed by the corresponding experience of other countries. For example, German post-war reconstruction policy 1948-1960, based on principles of economic expediency and social justice, envisaged a significant reduction in the number of state apparatus employees and the transformation of budget expenditures from maintaining state administration to business development. Among other things, measures to restore national production included [20]:

- stimulating business investments through fiscal tools. in particular, within the framework of tax changes, the tax on wages, income from securities, and corporate tax (from 65% to 50%) was reduced;
- introduction of accelerated depreciation of production facilities (in the first 2 years of tax reform, 50% of the value could be written off), which increased private investment in renewing production;
- preferential taxation and financial preferences for businesses operating in export-oriented industries.

The flexibility of fiscal legislation was a significant factor in forming the fiscal environment that stimulated entrepreneurial activity during the post-shock recovery of Japan in the 1950s – 1972. Thus, the «Japanese economic miracle» was facilitated, among other things, by [8]:

- tax reductions. The policy shift from "punishment to growth" ensured a constant reduction in taxes from 1950 to 1974, leading to a significant reduction in effective marginal tax rates and approaching a system that taxes income only once, regardless of whether it is spent on savings or immediate consumption. Also, duties on the purchase of foreign goods were consistently reduced. Furthermore, under the 1952 Production Rationalization Promotion Law, enterprises received state aid, tax, and other financial incentives provided they modernized production, updated equipment;
- economic freedom. The aforementioned tax reductions were an important element of a broader market-friendly economic policy package, which facilitated greater accumulation and better resource allocation. Japan's recovery was achieved with lower taxes than in Western countries, lower budget expenditures, higher savings, increasingly protected property rights, and conservative fiscal policy.

In conditions of uncertainty, businesses have limited opportunities to fulfill their tax obligations, and, in addition to the flexibility of fiscal legislation (its liberalization), require flexibility in the operation of fiscal authorities. Analyzing this factor in the formation of a fiscal environment that stimulates entrepreneurial activity, particularly under conditions of full-scale war, allows us to conclude about the divergence of views within society regarding the actual effectiveness and efficiency of the transformation of these authorities' activities. On one hand, when in the first months of the Russian invasion, some tax inspections (81 inspections) temporarily ceased operations due to military actions in their regions, the State Tax Service of Ukraine decided to serve economic subjects regardless of their registration location, and some powers in the field of tax administration could be exercised by other territorial bodies of the STS. On the other hand, the entrepreneurial environment is less optimistic in its assessments of the flexibility and effectiveness of the fiscal authorities' work under the shock of full-scale war. According to the "Tax Index" survey conducted by the European Business Association, the ratio of respondents with positive and negative perceptions of the quality of service by tax authorities in 2022, compared to the pre-war 2021, remained almost unchanged (positively - 35%, satisfactorily - 39%, 26% - unsatisfactorily). In 2022, respondents reported a certain increase in fiscal pressure compared to the previous year, with the number of respondents who did not feel any pressure on their company significantly decreasing - only 4% of respondents noted the absence of pressure (in 2021, there were 36%). Among the manifestations of fiscal pressure, businesses highlighted unjustified interpretations of tax legislation by controlling bodies, unjustified information requests, and blocking of tax invoices. Only 7% of businesses that made inquiries to tax authorities had their issues resolved satisfactorily, while 75% had their issues partially resolved, and 18% were not resolved at all [7].

Shocks and crises, despite their generally discouraging impact on economic dynamics, are drivers of digitalization, which, in turn, serves as another factor in the formation of a fiscal environment that stimulates entrepreneurial activity in conditions of instability. For example, during the hybrid war of 2014-2021, one aspect of reforming Ukraine's fiscal system was the introduction of a number of electronic services - the Electronic Cabinet of the taxpayer; the Electronic VAT Administration System with an assessment of the risk level of blocking tax invoices, a transparent procedure for budget VAT reimbursement in chronological order via a single and public Register of claims for the return of budget reimbursement; electronic customs declaration; the Remote Treasury Service System for administrators and recipients of funds of the state and local budgets; submission of electronic reporting, etc.

In the shock of 2022-2023, the STS of Ukraine intensified the use of various services and programs in its work that allowed remote collaboration with businesses. In particular, in 2022, 100% of the STS registers, forms, and formats of reporting documents, service requests, and information interactions with central executive bodies were digitized, and 88% of administrative services. Significant progress has been made in implementing the E-audit based on the use of the audit file SAF-T UA (SAF-T is a component of the digital transformation of tax audit, which operates in more than 10 countries around the world). Additionally, the use of communication resources has been strengthened (in 2022, for instance, the number of users of the E-cabinet increased by 500,000 compared to the pre-war 2021. The audience of the electronic service InfoTAX - 56.7 thousand users. The web portal, Telegram channel, and Facebook page of the STS are actively used) [16]. In our view, digitalization in the fiscal sphere, as a factor in forming the fiscal environment that stimulates entrepreneurial activity, allows, apart from the obvious saving of time for economic subjects on tax and fee administration, to reduce the potential scope of manipulation and populism in conditions of instability, to achieve fiscal transparency growth, and to help strengthen business trust in the state.

The expansion of cooperation between domestic fiscal authorities and foreign partners is of significant importance for forming a fiscal environment that stimulates entrepreneurial activity in conditions of instability and war. Ukraine has long been a participant in global economic processes.

However, the global shock – full-scale military aggression by Russia – has intensified the need for the global community's cohesion, and for our country – it has become an impetus for activating reforms in the budget-tax sphere, accelerating the process of harmonizing national fiscal legislation with EU legislation, and transforming institutions towards enhancing their openness and interoperability.

In particular, in 2023, within the framework of cooperation between the Ministry of Finance of Ukraine, the State Tax Service of Ukraine, and the European Union Program to Support Public Finance Management in Ukraine (EU4PFM), the process of implementing international standards on transparency and information exchange was strengthened to facilitate the successful implementation of international cooperation tools in the tax sphere [11]. Ukraine's joining the international system of automatic information exchange (today it includes more than 100 foreign tax administrations) will help create a more transparent and business-friendly tax environment, enhance Ukraine's image as a reliable and equal partner in international tax information relations, and improve the quality and effectiveness of tax authorities' activities, which will ultimately contribute to increasing fiscal discipline in the country.

In conditions of instability and war, the collaboration of domestic fiscal authorities with foreign partners is crucial for fostering an environment conducive to entrepreneurial activity. Additionally, collaboration between fiscal authorities and stakeholders (regional government, local self-government bodies, businesses) within regions is of paramount importance. This cooperation should primarily focus on addressing issues that arise with local taxation and fees to ensure the stability of tax revenues for local budgets. However, a survey by the All-Ukrainian Association of Communities conducted [6] in May 2023 shows that only 12% of territorial communities actively cooperate with tax authorities during the full-scale war, and 46% of them consider this interaction ineffective.

Business is a vital component of the endogenous development of territorial communities and a significant source of local budget revenues, which are particularly sensitive to shocks and instability. The primary forms of interaction between fiscal authorities and stakeholders should include joint meetings, conferences, information sessions, etc., where specific practical cases should be discussed, such as the application of exemptions from local taxes and fees; considering the business impact of the indexation coefficient of the normative monetary valuation of land for calculating rent and land tax; reconciliations between data from controlling authorities' information systems and local council registries regarding land plots, real estate, etc., and developing constructive proposals for amendments to national fiscal legislation.

All the above factors shaping the fiscal environment to stimulate entrepreneurial activity can be considered direct influencers. That is, they directly affect the results of business operations and, consequently, the formation of revenue parts of budgets at various levels. However, beyond these 'direct' (traditional) measures and instruments for creating a favorable fiscal environment, indirect measures are crucial under conditions of instability and war. Particularly, there is an urgent need to achieve partnership relations between business and government at various management levels. In this context, forming a positive image of fiscal authorities and trust in them by taxpayers (economic subjects) is of utmost importance.

As rightly noted in a study by a group of authors [2], taxpayers' trust in government authorities is a decisive factor in compliance with tax legislation alongside traditional control instruments such as audits and fines. Using data from experimental research scenarios in 44 countries across five continents, the authors found that increasing taxpayers' trust in government authorities enhances their intentions to comply with tax legislation and reduces the frequency of intentions to evade taxes.

In the context of global turbulence caused by the COVID-19 pandemic, leading world economies implemented measures, including those aimed at strengthening business subjects' trust in fiscal authorities. The effectiveness of these measures is confirmed by international studies [3], which show an increase in trust levels in fiscal authorities from an average of 2.7% across the

analyzed countries in 2018 to nearly 15% in the post-COVID year of 2021.

The Ukrainian government and relevant sectoral central authorities understand the importance of forming business trust in fiscal authorities during instability and martial conditions. For example, Strategic Goal 3 of the Strategic Plan of the State Tax Service of Ukraine for 2022-2024 envisages "forming an image of the STS as a service-oriented European-standard service with a high level of public trust." Additionally, the STS of Ukraine has developed an Action Plan for 2023-2024 to increase the level of trust in the State Tax Service of Ukraine. However, today there is no significant progress in increasing business trust in fiscal authorities. This is primarily because, even under the conditions of Russia's military aggression and the need to consolidate the efforts of all economic subjects, there are discrepancies between declarations and the actual actions of the authorities, preserving the old system of relations between controlling authorities and taxpayers. Without increasing the level of trust and the social responsibility of business and fiscal authorities, achieving the desired effect—increasing the revenue part of the budget through tax payments—is extremely difficult.

An equally important indirect factor in forming the fiscal environment that stimulates entrepreneurial activity under conditions of instability and war is, in our view, ensuring fiscal integrity among participants in fiscal relations. This factor should be ensured by implementing two key aspects: firstly, combating corruption in the fiscal sphere, and secondly, combating tax evasion by economic subjects.

Various aspects of ensuring fiscal integrity among participants in fiscal relations have been dedicated to numerous works by domestic and foreign researchers. For example, scientists [4] based on empirical research confirmed a direct correlation between the possibility of engaging in corrupt actions and tax evasion. In another study [5], it was empirically proven that a high level of corruption reduces economic subjects' trust in local self-government bodies and does not encourage taxpayers to comply with the norms and rules of tax administration. Therefore, the most effective scenario in the context of forming the fiscal environment that stimulates entrepreneurial activity is one where there is parity in eradicating and punishing corruption and in detecting and combating tax evasion.

The indirect factor of forming the fiscal environment that stimulates entrepreneurial activity under conditions of instability and martial law is undoubtedly the de-shadowing of the economy, particularly through fiscal tools and mechanisms. It's worth noting that in Ukraine, deviations such as corruption and tax evasion drive the shadow economy. Besides posing a threat to the country's economic security, they have a significant adverse effect on public safety, as they result in under-receiving financial resources for budgets at various levels, thereby narrowing the scope of funding for public goods; increasing (especially under conditions of instability and military actions) the tax burden on legal business subjects; and distorting the competitive environment, as tax offenders find themselves in more favorable economic conditions than honest taxpayers, thus provoking others to engage in similar actions.

Discussion. After analyzing the factors of the fiscal environment, we believe that the main fiscal tools and mechanisms for de-shadowing the economy to create an environment that stimulates entrepreneurial activity in conditions of instability and war include:

- ensuring the stability of fiscal legislation (including avoiding its "misinterpretation"). Notably, the foundation of post-war reconstruction in Germany from 1948 to 1960 was precisely the formation of stable and predictable tax legislation and state fiscal policy for economic subjects;
- convergence of the national tax system with the corresponding best practices of EU countries, especially in terms of forming tax bases, ensuring transparency of financial and tax information, and improving tax administration;
- stabilization of tax rates and securing a larger share of non-tax revenues to the budget;
- anti-corruption monitoring, among other measures.

These will facilitate the formation of a competitive business environment on one hand, and on the other, ensure the full and timely funding of budgets at various levels. This includes the fiscalization of cash transactions and de-offshorization (according to experts [18], around \$150

billion has been transferred from Ukraine to offshore accounts over 30 years of independence. As noted by the OECD, losses to the national economy exceed average global figures).

The main factors we have discussed regarding the formation of a fiscal environment to stimulate entrepreneurial activity in conditions of instability and war are grouped in Figure 1.

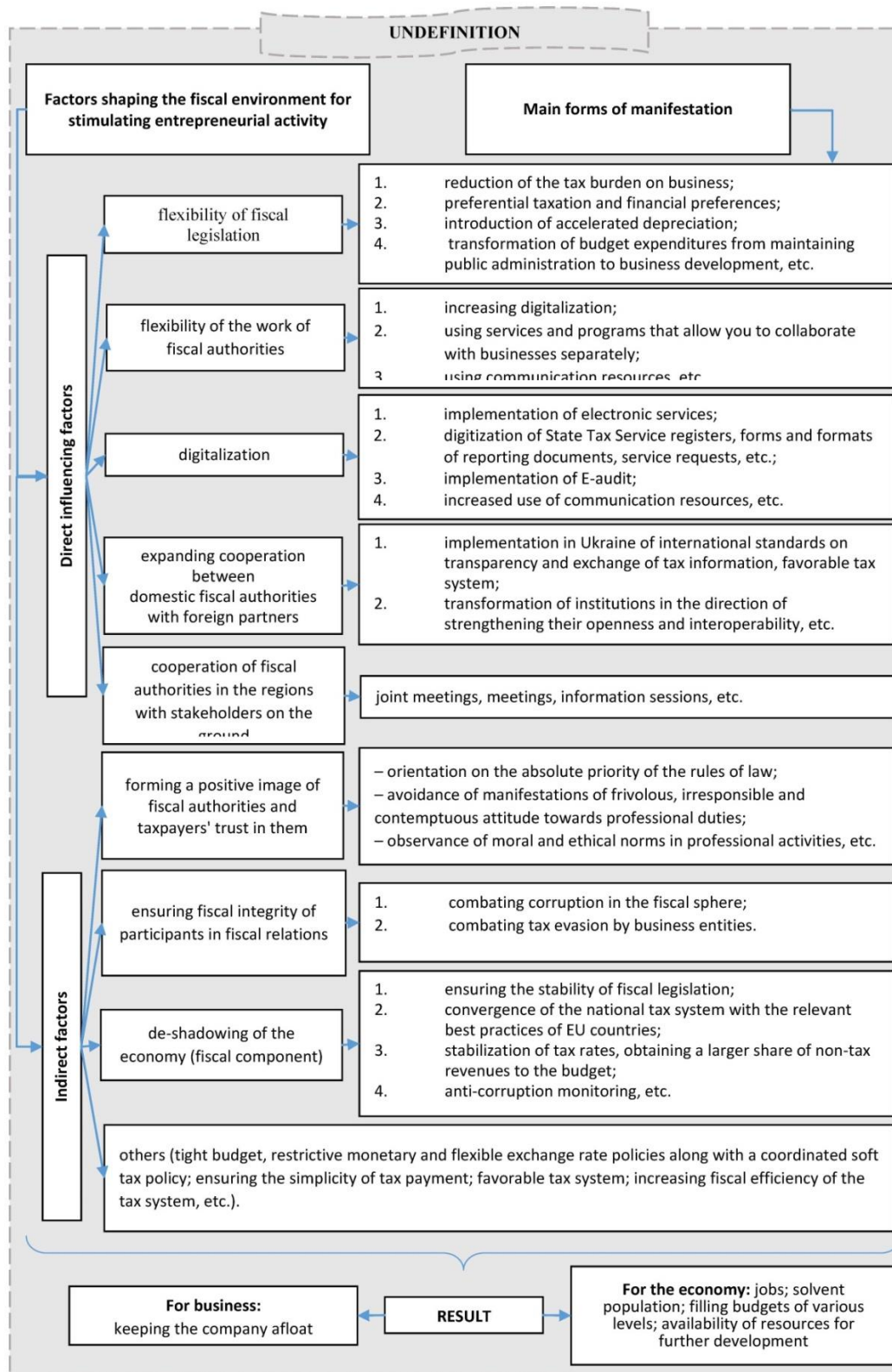


Figure 1. Factors Shaping the Fiscal Environment for Stimulating Entrepreneurial Activity in Conditions of Instability and War (author's development)

Conclusions. Through the research, it has been determined that creating an effective fiscal environment to stimulate entrepreneurial activity in conditions of instability and war is a complex and multifaceted task. It requires considering a wide range of factors, among which global economic crises, military conflicts, pandemics, and other unstable circumstances play a special role.

In conditions of uncertainty, the primary task for business, as a crucial driver of endogenous growth in regions and territories, is to continue its operations despite difficult circumstances and ensure the creation of a reliable economic rear for the country. Indeed, jobs, wages paid to employees, honest interactions with counterparties, productive activities, and, consequently, taxes paid are examples of the significant contributions that business makes to the country's development during and after shocks. Conversely, the task of fiscal authorities is to facilitate business operations in uncertain conditions to the maximum extent. Implementing the proposed drivers for shaping the fiscal environment that stimulates entrepreneurial activity will allow for the effective implementation of national fiscal policy, particularly through effective tax administration, filling budgets at various levels, and providing high-quality and convenient services to economic entities.

Thus, effective fiscal policy in conditions of instability and war is not only a tool for overcoming economic challenges but also a foundation for long-term sustainable development. Future research will be directed towards detailing specific aspects and implementing scientific developments into practical application.

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**Чинники формування фіскального середовища стимулювання підприємницької діяльності
в умовах нестабільності та війни**

Анотація. Формування фіскального середовища, яке здатне стимулювати підприємницьку діяльність, є одним із ключових завдань сучасної економічної політики. В умовах нестабільності, викликаній глобальними економічними кризами, воєнними діями, пандемією COVID-19 та іншими чинниками, забезпечення сприятливих умов для розвитку бізнесу набуває особливої важливості. Ефективна податкова політика, що враховує як зовнішні, так і внутрішні виклики, може стати потужним інструментом для стимулювання економічної активності, створення робочих місць та забезпечення стійкого розвитку. Дослідження чинників, які впливають на формування такого середовища, а також адаптація кращих міжнародних практик до українських реалій є важливими як для наукового аналізу, так і для розробки практичних рекомендацій.

У статті досліджено чинники формування фіскального середовища, яке стимулює підприємницьку діяльність в умовах економічної нестабільності. Розглянуто ключові виклики, зокрема вплив воєнних дій, пандемії COVID-19 та глобальних економічних змін, які формують специфічні умови для функціонування бізнесу. Проаналізовано чинники прямого та непрямого впливу на формування фіскального середовища стимулювання підприємницької активності в умовах нестабільності та війни. Розглянуто зарубіжний досвід у впровадженні податкових стимулів і запропоновано рекомендації для адаптації ефективних практик в Україні. Автор згрупував та удосконалив структурно-логічну схему чинників формування фіскального середовища стимулювання підприємницької активності в умовах нестабільності та форми їх прояву. Особлива увага приділяється ролі податкової політики у забезпеченні сталого розвитку підприємницького сектору в кризових умовах. Результати дослідження можуть бути корисними для розробки стратегій фіскального стимулювання економіки та підтримки підприємництва.

Ключові слова: фіскальне середовище, чинники впливу, фіскальна гнучкість, фіскальні органи, підприємницька діяльність

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