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**Оподаткування комунальних підприємств у період антикризового
менеджменту**

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Анотація: У статті досліджено теоретичні та прикладні аспекти оподаткування комунальних підприємств в умовах антикризового управління. Метою дослідження є обґрунтування напрямів удосконалення податкового регулювання діяльності комунальних підприємств у період економічної нестабільності та воєнного стану. Методологічну основу становлять загальнонаукові та спеціальні методи дослідження, зокрема аналіз і синтез, системний підхід, порівняння, узагальнення, а також методи економічного та фінансового аналізу для оцінювання податкового навантаження і фінансових результатів підприємств.

У ході дослідження визначено, що комунальні підприємства функціонують у специфічних умовах, поєднуючи комерційну діяльність із виконанням соціально значущих функцій, що зумовлює особливості їх оподаткування. Встановлено, що в кризових умовах зростає податковий тиск на підприємства при одночасному зниженні їх платоспроможності, що негативно впливає на фінансову стійкість і якість надання суспільних послуг. Проаналізовано чинний механізм справляння основних податків, зокрема податку на прибуток підприємств та податку на додану вартість, і виявлено обмеженість його адаптивності до умов антикризового управління.

Результати дослідження свідчать про необхідність запровадження гнучких інструментів податкового регулювання, зокрема податкових пільг, відстрочок і реструктуризації податкових зобов'язань для комунальних підприємств. Обґрунтовано доцільність удосконалення інформаційного забезпечення податкового менеджменту та підвищення ефективності податкового адміністрування. Запропоновано напрями гармонізації податкової політики з цілями забезпечення фінансової стійкості комунального сектору та підвищення ефективності використання бюджетних ресурсів.

Доведено, що вдосконалення системи оподаткування комунальних підприємств в умовах антикризового управління потребує комплексного підходу, що передбачає поєднання фіскальних інтересів держави з необхідністю



підтримки соціально важливих суб'єктів господарювання. Реалізація запропонованих заходів сприятиме підвищенню фінансової стійкості комунальних підприємств, стабілізації їх діяльності та забезпеченню безперервності надання суспільно необхідних послуг.

Ключові слова: комунальні підприємства, оподаткування, антикризове управління, податкове регулювання, податкове навантаження, податкова політика, фінансова стійкість, податкове адміністрування.

Taxation of Municipal Enterprises in the Period of Crisis Management

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Abstract: The article examines theoretical and applied aspects of the taxation of municipal enterprises under crisis management conditions. The purpose of the study is to substantiate directions for improving tax regulation of municipal enterprises in



periods of economic instability and martial law. The methodological framework is based on general scientific and special methods, including analysis and synthesis, a systems approach, comparison, generalization, as well as methods of economic and financial analysis used to assess the tax burden and financial performance of enterprises.

The study determines that municipal enterprises operate under specific conditions, combining commercial activity with the performance of socially significant functions, which defines the peculiarities of their taxation. It is established that in crisis conditions the tax pressure on enterprises increases simultaneously with a decline in their solvency, which negatively affects financial stability and the quality of public services. The current mechanism for the collection of key taxes, particularly corporate income tax and value added tax, is analyzed, revealing its limited adaptability to crisis management conditions.

The results of the study indicate the necessity of introducing flexible tax regulation instruments, including tax incentives, deferrals, and restructuring of tax liabilities for municipal enterprises. The expediency of improving information support for tax management and enhancing the efficiency of tax administration is substantiated. Directions for harmonizing tax policy with the objectives of ensuring the financial sustainability of the municipal sector and improving the efficiency of public resource use are proposed.

It is proved that improving the taxation system of municipal enterprises under crisis management conditions requires a comprehensive approach that balances fiscal interests with the need to support socially important entities. The implementation of the proposed measures will contribute to strengthening the financial stability of municipal enterprises, stabilizing their activities, and ensuring the continuity of essential public services.

Keywords: municipal enterprises, taxation, crisis management, tax regulation, tax burden, tax policy, financial stability, tax administration.



Problem Statement. The taxation of municipal enterprises (MEs) in the period of crisis management is becoming increasingly relevant in the context of economic instability, martial law, inflationary pressure, and limited financial resources at both the state and local community levels. Municipal enterprises ensure the provision of essential services to the population (water supply, heat supply, public transport, urban improvement), which necessitates the formation of a balanced and socially oriented tax policy toward them.

At the same time, the current taxation system in Ukraine is largely focused on fiscal objectives and does not fully take into account the specific nature of municipal enterprises, which combine economic activity with the performance of socially significant functions. This creates a contradiction between the need to replenish budgets and the necessity to ensure the financial stability of enterprises providing critically important services.

The problem is exacerbated under crisis conditions, when most municipal enterprises operate in an environment of increased risks, including rising energy costs, declining household solvency, accumulation of receivables, destruction of infrastructure, and disruption of logistics chains. Under such conditions, enterprises often become unprofitable or low-profit, which makes it difficult to fully meet their tax obligations without harming their core activities.

A particularly acute issue is the administration of value-added tax (VAT), which creates an additional financial burden due to the obligation to pay tax liabilities regardless of actual cash inflows. This leads to cash gaps, reduced liquidity, and the accumulation of tax debt.

In addition, imperfections in tariff policy, which often fails to ensure coverage of economically justified costs, combined with an insufficient level of compensation for tariff differences by local self-government bodies, deepen financial imbalances. The lack of proper coordination between tax, tariff, and budget policies creates additional obstacles to the effective functioning of municipal enterprises.



Thus, there is an objective need to reconsider approaches to the taxation of municipal enterprises in order to adapt them to crisis management conditions. This requires finding an optimal balance between the fiscal interests of the state and the need to ensure the stable operation of enterprises that form the basis of public welfare.

In this regard, it is relevant to study the theoretical and practical aspects of improving the taxation system of municipal enterprises, to develop effective tax support instruments, and to form a comprehensive approach to managing their financial stability under crisis conditions.

Purpose and Objectives of the Study. The purpose of the study is to substantiate the theoretical and practical foundations for improving the taxation system of municipal enterprises during crisis management, as well as to identify effective tax regulation instruments aimed at ensuring their financial stability.

Analysis of Recent Research and Publications. The issue of enterprise taxation, including the municipal sector, has been studied by many domestic scholars, in particular Fedoryshyna L. [1], 2. Ishchenko Ya., Semenyshena N., [2], Krysovatty A. I., Valihura V. [3,4], Sokolovska A. M. [13] and others. Considerable attention has been paid to tax management, optimization of tax burden, and improvement of tax administration mechanisms.

In particular, scientific studies examine aspects of accounting and control of tax settlements, emphasizing the need to improve information support for tax management (works of Olha Desiatniuk, Liudmyla Tarangul). Some studies focus on the functioning of non-commercial municipal enterprises, particularly healthcare institutions, highlighting the complexity of combining budget financing with tax obligations (Hrytsenko O. M. [9]).

At the same time, the scientific literature insufficiently addresses the issue of adapting the tax system to crisis conditions, particularly martial law and economic instability. Existing approaches are mainly focused on stable economic conditions and do not consider the specific nature of municipal enterprises as entities performing socially significant functions.



Moreover, the regulatory framework defines general principles of municipal enterprise taxation, including procedures for calculating corporate income tax and VAT, but does not provide sufficiently flexible mechanisms for their adaptation to crisis conditions.

Thus, despite the existence of numerous scientific works, the issue of improving the taxation of municipal enterprises in crisis management conditions remains insufficiently studied and requires further research.

Main Body of the Study. In Ukraine, municipal enterprises mainly operate under the general taxation system and are taxpayers of key national and local taxes, including: corporate income tax (18%); value-added tax (VAT) (20%); unified social contribution (USC); local taxes and fees (land tax, real estate tax); environmental tax (if applicable). At the same time, the specificity of municipal enterprises lies in the combination of commercial and social functions, which significantly affects their tax capacity.

Under crisis conditions, state tax policy toward municipal enterprises undergoes transformations aimed at maintaining their solvency and ensuring uninterrupted service provision. Key instruments include: deferral or installment of tax liabilities; temporary exemption from certain taxes or penalties; application of preferential rates or special tax regimes. Most municipal enterprises operate with low profitability or losses due to regulated tariffs, high accounts receivable, and rising resource costs.

Municipal enterprises combine commercial and social functions, which creates structural imbalances in their financial and tax performance: provision of socially important public services at regulated and often non-cost-reflective tariffs; limited profitability or persistent operational losses due to non-market pricing mechanisms; high dependence on budgetary transfers and local government financial support; restricted financial autonomy in decision-making regarding revenue formation and expenditure allocation; increased exposure to external economic and regulatory constraints[11].



As a result, corporate income tax is often not paid, and losses are carried forward. A particularly acute issue is VAT administration, as tax liabilities arise upon service provision regardless of payment. This leads to liquidity problems and financial instability. Therefore, important measures include: application of the cash method for VAT accounting; improvement of VAT refund mechanisms; synchronization of tariff and tax policies.

Table 1. Key Taxes Applied to Municipal Enterprises

Tax Type	Description	Standard Rate	Impact on Municipal Enterprises
Corporate Income Tax (CIT)	Tax on financial results (profit)	18%	Often not paid due to low profitability or losses
Value Added Tax (VAT)	Indirect tax on goods and services	20%	Creates cash flow gaps due to accrual principle
Unified Social Contribution (USC)	Payroll-related contribution	22% (standard)	Increases labor costs
Local Taxes	Land tax, real estate tax	Varies	Depends on local policy decisions
Environmental Tax	For pollution/emissions	Varies	Applies to utilities and infrastructure enterprises

Source: prepared by the author according to the financial statements.

This dual nature significantly affects their tax capacity, reducing the ability to generate sufficient taxable income and weakening overall fiscal resilience. As a result, municipal enterprises often operate under conditions of chronic underfunding, which directly influences their tax compliance and long-term financial stability.

During crisis periods, particularly under martial law and economic instability, tax policy undergoes adaptive transformations aimed at preserving the operational continuity of municipal enterprises and ensuring the uninterrupted provision of essential public services. These transformations typically include: temporary tax relief measures, including deferrals and installment-based payment schemes; targeted reduction or suspension of financial penalties for late tax payments; introduction of preferential or simplified taxation regimes for critical infrastructure entities; enhanced



flexibility in tax administration procedures to accommodate liquidity shortages; state-level intervention mechanisms aimed at stabilizing strategically important municipal services. Such adaptive fiscal measures are designed to balance two competing objectives: maintaining state budget revenues and ensuring the financial viability of socially significant municipal enterprises during periods of systemic crisis [10].

Table 2. Main Anti-Crisis Tax Instruments

Instrument	Description	Expected Effect
Tax deferrals/installments	Delayed payment obligations	Improved liquidity
Temporary tax exemptions	Relief from certain taxes or penalties	Reduced financial pressure
Preferential tax regimes	Special conditions for critical sectors	Support for infrastructure stability
Penalty cancellation	Removal of fines for late payments	Debt burden reduction

Source: prepared by the author according to the financial statements.

These measures reduce fiscal pressure on municipal enterprises; however, their implementation requires a careful and balanced approach to ensure that the reduction of the tax burden does not undermine overall state budget revenues and fiscal stability. In this context, it is essential to maintain an equilibrium between short-term support for municipal enterprises and long-term fiscal sustainability of the public finance system.

Consequently, any tax relief mechanisms should be accompanied by compensatory fiscal instruments or targeted budget planning to mitigate potential revenue losses at the national and local levels.

Municipal enterprises in Ukraine generally operate under conditions of limited profitability or persistent losses, which are caused by systemic imbalances in their financial and economic functioning. The main determinants of such constraints include regulated tariff-setting mechanisms, a significant volume of accounts receivable from consumers, and increasing costs of energy and operational resources.

The administrative regulation of tariffs at levels below actual cost recovery limits the ability of enterprises to generate sufficient revenues and prevents full cost coverage



of services provided. An additional factor is the high share of overdue consumer debt, which leads to liquidity disruptions and destabilization of cash flow cycles. Rising energy prices and resource costs further intensify financial pressure and widen the gap between revenues and expenditures.

Table 3. Financial Condition Factors

Factor	Impact on Enterprises
Low regulated tariffs	Insufficient revenue generation and inability to achieve full cost recovery
Accounts receivable	Liquidity shortages and cash flow instability
Energy price increases	Growth in operating costs and reduced financial margins
Budget dependence	Limited financial autonomy and increased vulnerability to fiscal decisions

Source: author's compilation based on financial statements.

As a result of these constraints, municipal enterprises often demonstrate zero or negative profitability. This leads to the absence of a taxable base for corporate income tax, resulting in its non-payment. At the same time, accumulated losses are carried forward to subsequent tax periods, which temporarily reduces tax pressure but generates negative macro-fiscal consequences, including reduced budget revenues and increased dependence on public subsidies. One of the most problematic areas in the taxation of municipal enterprises is the administration of Value Added Tax (VAT). According to current tax legislation, VAT liabilities are determined based on the accrual principle (first event rule), regardless of the actual receipt of cash from consumers. This approach creates a structural imbalance between the moment of tax liability recognition and actual cash inflows. As a result, municipal enterprises are required to remit VAT to the budget before receiving corresponding payments from consumers, which leads to significant cash flow gaps. The main consequences of this mechanism include: shortage of working capital and deterioration of liquidity; accumulation of short-term payables; difficulties in settlements with energy and utility suppliers; increased financial risks for critical infrastructure enterprises.



In this context, the introduction of a selective cash method of VAT accounting for certain categories of municipal enterprises, improvement of VAT refund mechanisms, and better coordination between tariff policy and tax obligations based on actual cash flows are considered scientifically justified measures. These steps would contribute to reducing liquidity risks and strengthening the financial stability of the municipal sector. Value Added Tax (VAT) administration in municipal enterprises remains one of the most complex and financially burdensome components of the taxation system. The existing accrual-based approach to VAT recognition generates significant structural imbalances between tax liabilities and actual cash inflows.

Table 4. VAT Problems and Solutions

Problem	Consequence	Proposed Solution
Accrual-based taxation	Persistent cash flow gaps and liquidity stress	Introduction of cash method application for selected municipal enterprises
Delayed payments by consumers	Short-term liquidity shortages and working capital deficits	Synchronization of VAT obligations with tariff payment cycles
Slow VAT refund procedures	Financial imbalance and accumulation of receivables from the budget	Improvement and acceleration of VAT reimbursement mechanisms

Source: author's compilation based on financial statements.

The persistence of these issues indicates that the current VAT framework insufficiently reflects the financial realities of municipal service providers. As a result, enterprises are often forced to finance tax obligations at the expense of operational liquidity, which weakens their financial sustainability. Crisis management in the municipal sector requires a dual approach that combines fiscal instruments with internal managerial transformation. Tax relief measures alone are insufficient without parallel improvements in governance, efficiency, and financial discipline at the enterprise level. Key Management Directions Cost optimization and energy efficiency, aimed at reducing operational expenditures and improving resource utilization efficiency; Strengthening payment discipline, particularly through improved debt collection mechanisms and customer engagement strategies; Digitalization of



accounting and settlement processes, ensuring transparency, automation, and real-time financial monitoring; Implementation of internal financial control and audit systems, enhancing accountability and minimizing financial risks. These measures collectively contribute to improving operational efficiency and reducing dependency on external financial support. Local authorities represent a key institutional actor in ensuring the financial stability of municipal enterprises, as they simultaneously perform ownership, regulatory, and supervisory functions.

Table 5. Instruments of Local Government Influence

Instrument	Function	Impact
Local tax regulation	Establishment of tax rates and tax incentives	Reduction of fiscal pressure on enterprises
Financial support	Provision of subsidies and transfers	Coverage of operational deficits and liquidity gaps
Tariff compensation	Reimbursement of tariff disparities	Stabilization of enterprise revenues
Control and audit	Monitoring of financial and operational efficiency	Prevention of inefficient resource allocation

Source: author's compilation based on financial statements.

The effectiveness of municipal enterprises largely depends on the coordination between local fiscal policy and national tax regulation. Inconsistent application of these instruments may lead to financial fragmentation and reduced service quality. In conditions of economic instability and crisis, including martial law, governments implement a set of targeted anti-crisis tax instruments aimed at maintaining the solvency of municipal enterprises and ensuring continuity of essential services.

Table 6. Anti-Crisis Tax Instruments

Instrument	Purpose	Effect
Debt restructuring	Extension and rescheduling of tax liabilities	Prevention of insolvency and financial default
Tax holidays	Temporary suspension or reduction of tax obligations	Support for strategically important sectors
Penalty write-offs	Elimination of fines and penalties	Reduction of accumulated debt burden
State support programs	Sectoral financial assistance and subsidies	Stabilization of critical infrastructure



Digitalization of tax administration	Automation and simplification of procedures	Increased transparency and administrative efficiency
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Source: author's compilation based on financial statements.

These instruments are most effective when implemented in a coordinated and time-sensitive manner, taking into account both fiscal sustainability and the socio-economic importance of municipal services.

Despite the existence of supportive fiscal measures, the taxation system for municipal enterprises continues to exhibit a number of structural and systemic deficiencies that limit its effectiveness and adaptability.

Table 7. Key Systemic Problems

Problem	Description	Consequences
High tax burden	Combined with low profitability of enterprises	Reduced financial stability and investment capacity
Budget dependency	Reliance on state and local subsidies	Weak financial autonomy and decision-making capacity
Inefficient tariff policy	Tariffs below economically justified levels	Accumulation of operational losses
Debt accumulation	Growth of tax and creditor arrears	Increased insolvency risk
Low payment discipline	High level of consumer arrears	Chronic liquidity shortages

Source: author's compilation based on financial statements.

These systemic problems indicate that the current taxation framework does not fully correspond to the functional specifics of municipal enterprises, particularly in crisis conditions. The combination of fiscal pressure, regulatory constraints, and institutional inefficiencies significantly undermines their financial sustainability.

To ensure the sustainable operation of municipal enterprises under crisis conditions, it is necessary to implement a comprehensive system of strategic measures that combine fiscal flexibility, institutional strengthening, and modernization of financial management practices. The effectiveness of municipal enterprises largely depends on the consistency between tax regulation, tariff policy, and mechanisms of public financial support, especially in conditions of economic instability and martial law.



First, the introduction of a differentiated taxation approach based on social importance is considered a key strategic direction. Such an approach implies the classification of municipal enterprises according to their functional significance (critical infrastructure, social services, auxiliary activities) and the adaptation of tax obligations accordingly. This would allow the state to reduce the fiscal burden on strategically important enterprises while maintaining budgetary stability through targeted redistribution mechanisms.

Second, the expansion of the cash method for VAT accounting is essential to mitigate liquidity constraints. The current accrual-based VAT system creates significant cash flow gaps for municipal enterprises, especially in cases of delayed payments from consumers. Transitioning selected categories of municipal enterprises to the cash basis of taxation would improve liquidity management, reduce the accumulation of tax debts, and enhance financial predictability.

Third, improving state support mechanisms, including subsidies, compensations, and targeted financial assistance, is a critical prerequisite for maintaining the operational continuity of municipal services. In crisis conditions, such instruments should be applied in a timely and transparent manner, with clear criteria for eligibility and allocation. Particular attention should be paid to compensation of the difference between economically justified tariffs and actual regulated tariffs, which remains a persistent problem in practice.

Fourth, strengthening financial transparency and reporting systems is necessary to enhance accountability and efficiency in the use of financial resources. The implementation of standardized digital reporting tools, internal audit systems, and performance monitoring indicators would contribute to reducing financial risks, improving governance quality, and preventing inefficient expenditure of public funds.

Finally, the harmonization of tariff and tax policies represents a systemic requirement for ensuring long-term stability of municipal enterprises. Currently, tariff regulation often does not fully reflect actual production costs, which leads to chronic underfunding. Aligning tariff-setting methodologies with tax obligations and real



operational expenses would create a more balanced financial environment and reduce dependency on budgetary support.

Overall, the implementation of the proposed strategic directions would contribute to strengthening the financial resilience of municipal enterprises, ensuring uninterrupted provision of socially significant services, and improving the effectiveness of public financial management in crisis conditions. These measures should be integrated into a broader framework of institutional reforms aimed at modernizing the municipal sector and enhancing its adaptability to external shocks.

Conclusions. Thus, the taxation of municipal enterprises during the period of crisis management should be based on the principles of flexibility, social orientation, and economic feasibility. The specific nature of municipal enterprises, which combines economic efficiency with the performance of socially important functions, necessitates the application of special approaches to the formation of the tax burden. Under crisis conditions, the traditional fiscal model of taxation proves to be insufficiently effective, which requires its transformation towards stimulating development and supporting the financial stability of enterprises.

An effective combination of tax incentives, state support, and internal financial management is a key prerequisite for ensuring the uninterrupted operation of municipal enterprises and the provision of essential services to the population. At the same time, the coordination of interests between the state, local governments, and the enterprises themselves becomes particularly important, enabling the formation of a balanced tax policy.

In modern conditions, the taxation of municipal enterprises should be transformed from a purely fiscal instrument into a comprehensive mechanism of economic regulation aimed at ensuring social stability and supporting critical infrastructure. The main goal of tax policy in this area is not to maximize budget revenues but to create favorable conditions for the sustainable functioning of enterprises, even under financial constraints.



Achieving this goal requires the implementation of the following key directions: a flexible approach to the formation of the tax burden, taking into account industry-specific characteristics and the level of enterprise profitability; coordination of tax and tariff policies to ensure the economic justification of tariffs and minimize financial imbalances; strengthening the role of local self-government bodies in the financial support of municipal enterprises; implementation of effective state support mechanisms, including subsidies, grants, and tax incentives; increasing transparency, accountability, and management efficiency of municipal enterprises, including the development of internal audit and the digitalization of financial processes.

In addition, an important area is the improvement of tax administration, particularly with regard to value-added tax, which will help reduce cash gaps and improve the liquidity of enterprises. Equally important is improving consumer payment discipline and introducing modern mechanisms for monitoring settlements.

In the long term, the implementation of these measures will contribute to strengthening the financial stability of municipal enterprises, improving the quality and accessibility of services, and ensuring the sustainable socio-economic development of territorial communities. At the same time, it will enable the formation of an effective model of interaction between the state, local authorities, and enterprises that meets the challenges of the modern economic environment.

Therefore, improving the taxation system of municipal enterprises during crisis management is a necessary condition for ensuring their stable functioning and an important factor in supporting the economic security of the state.

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