
Appendices

Appendix A

Table A1 Share of tax revenues in GDP in countries with developed and transitional economies over 2001 – 2016, %

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
USA	27.2	24.9	24.4	24.6	25.9	26.7	26.7	25.7	23.0	23.5	23.9	24.1	25.7	25.9	26.2	26.0
Japan	26.0	24.9	24.5	25.2	26.2	27.0	27.5	27.4	26.0	26.5	27.5	28.2	28.9	30.3	30.7	30.7
United Kingdom	32.8	31.8	31.5	32.5	32.9	33.1	33.2	32.6	31.6	32.6	33.5	32.8	32.6	32.2	32.5	33.2
Canada	34.1	32.6	32.5	32.3	32.2	32.4	32.1	31.7	32.0	30.6	30.5	31.0	30.9	31.2	32.0	31.7
Italy	40.3	39.8	40.1	39.3	39.1	40.6	41.7	41.7	42.1	41.9	41.9	43.9	44.1	43.5	43.3	42.9
France	42.7	42.1	42.0	42.2	42.8	43.1	42.4	42.2	41.3	42.0	43.2	44.3	45.2	45.3	45.2	45.3
Germany	35.0	34.4	34.6	33.9	33.9	34.5	34.9	35.4	36.1	35.0	35.7	36.4	36.8	36.8	37.1	37.6
Lithuania	29.3	29.0	28.7	29.3	29.5	30.4	30.4	30.9	30.6	28.7	27.6	27.3	27.4	28	27.6	27.3
Latvia	28.1	27.8	27.4	27.6	27.8	28.6	28.1	27.7	27.9	28.1	27.7	28.4	28.5	28.8	29.0	30.2
Estonia	30.4	31.2	30.9	31.2	30.0	30.5	31.3	31.4	34.9	33.3	31.5	31.7	31.7	32.8	33.9	34.7
Poland	32.9	33.0	32.5	31.9	33.0	33.6	34.6	34.1	31.2	31.4	31.9	32.1	31.9	32.0	32.4	33.6
Romania	28.8	28.4	27.9	27.7	28.3	29.0	29.6	28.3	27.0	26.9	28.1	27.9	27.4	27.7	27.8	27.6
Bulgaria	30.2	27.8	30.4	31.5	30.3	29.7	31.4	30.6	27.2	26.3	25.5	26.6	27.9	27.8	27.5	27.7
Kazakhstan	9.6	12.1	13.1	13.9	17.2	15.0	12.8	13.0	8.1	8.9	13.2	14.1	13.4	12.8	13.0	13.3
Russia	36.6	35.6	34.6	35.3	34.4	36.7	37.1	36.7	31.7	32.7	36.6	36.4	36.2	36.9	36.7	36.9
Belarus	41.5	39.7	40.7	22.5	21.8	20.2	19.7	28.2	41.5	38.5	34.3	34.2	34.6	35.1	34.8	35.0
Spain	32.8	33.2	33.1	34.1	35.1	35.9	36.4	32.1	29.7	31.2	31.2	32.2	33.1	33.7	33.8	33.5
Portugal	30.8	31.2	31.3	30.2	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.3	34.6	34.4
Greece	32.0	32.2	30.9	29.9	31.2	30.3	31.2	31.0	30.6	32.0	33.6	35.5	35.5	35.9	36.4	38.6
Ireland	28.6	27.3	27.9	28.9	29.4	30.8	30.4	28.4	27.3	27.0	27.3	27.5	28.2	28.5	23.1	23.0

Source: Calculated based on data from the International Monetary Fund

Table A2 The share of public expenditures in GDP in countries with developed and transitional economies over 2001 – 2017, %

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
USA	35.0	35.9	36.3	36.1	36.3	36.0	34.5	37.3	41.6	40.0	38.9	37.3	36.1	35.6	35.7	35.4	35.7
Japan	36.8	37.1	36.8	34.2	34.2	34.7	33.3	35.7	40.0	38.9	40.6	39.8	40.6	39.8	39.3	37.8	37.5
United Kingdom	36.5	37.6	38.8	40.0	41.3	40.8	40.9	44.4	47.3	47.6	45.9	45.8	43.9	43.0	42.2	41.4	40.9
Canada	41.5	40.9	40.8	39.7	39.2	39.3	38.6	38.9	43.5	43.2	41.7	41.0	40.3	39.0	40.3	40.7	40.3
Italy	47.5	46.8	47.2	46.8	47.1	47.6	46.8	47.8	51.2	49.9	49.4	50.8	51.1	50.9	50.3	49.3	48.9
France	51.7	52.8	53.3	53.0	53.3	52.9	52.6	53.3	57.2	56.9	56.3	57.1	57.2	57.2	56.8	56.6	56.5
Germany	46.9	47.3	47.8	46.3	46.2	44.7	42.8	43.6	47.6	47.3	44.7	44.3	44.7	44.1	43.7	44.0	43.9
Lithuania	37.1	35.1	33.6	34.0	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.5	34.6	34.9	34.2	33.3
Latvia	34.8	35.1	33.4	34.7	34.2	36.0	34.0	37.6	44.2	45.5	40.5	38.0	37.7	38.1	38.2	37.1	38.0
Estonia	35.0	36.1	35.2	34.3	34.0	33.6	34.1	39.7	46.1	40.5	37.4	39.3	38.5	38.4	40.2	40.6	40.2
Poland	45.0	45.4	45.8	43.6	44.4	44.7	43.2	44.3	45.0	45.8	43.9	42.9	42.6	42.3	41.6	41.1	41.2
Romania	36.0	34.8	33.1	33.2	33.1	35.2	37.2	37.8	39.7	39.9	39.3	37.2	35.4	35.0	35.8	34.6	33.4
Bulgaria	40.7	39.4	38.9	38.1	37.0	33.9	37.7	37.1	39.4	36.2	33.8	34.5	37.6	42.1	40.7	35.0	35.2
Kazakhstan	24.0	23.8	23.5	22.8	23.6	23.7	23.7	27.1	23.5	22.5	21.8	22.4	20.2	22.3	23.0	22.1	24.9
Russia	33.7	36.3	34.9	31.7	32.8	31.1	32.1	32.2	38.8	35.7	33.5	34.6	35.6	35.4	36.4	36.5	34.7
Belarus	49.2	49.0	48.7	48.7	48.0	47.9	47.9	48.8	46.2	42.1	34.5	38.9	41.9	39.5	42.6	45.8	43.4
Spain	38.5	38.6	38.3	38.7	38.3	38.3	39.0	41.2	45.8	45.6	45.8	48.1	45.6	44.8	43.8	42.2	41.0
Portugal	44.1	43.7	45.3	46.1	46.7	45.2	44.5	45.3	50.2	51.8	50.0	48.5	49.9	51.8	48.2	44.9	45.9
Greece	46.0	45.8	46.6	47.6	45.6	45.1	47.1	50.8	54.1	52.5	54.1	55.7	62.3	50.2	53.8	49.5	48.0
Ireland	32.5	33.2	33.0	33.2	33.3	33.8	35.9	41.8	47.0	65.1	46.3	41.9	40.2	37.6	28.9	27.1	26.1

Source: Calculated based on data from the International Monetary Fund

Table A3 Specific weight of fiscal deficit in GDP in countries with developed and transitional economies over 2001 – 2016, %

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
USA	0.58	3.79	4.74	4.27	3.13	2.04	2.86	6.68	13.15	10.92	9.59	7.88	4.40	4.14	3.72	4.22
Japan	6.04	7.71	7.79	5.95	4.81	3.65	2.09	4.11	10.39	9.30	9.81	8.76	8.52	6.16	5.24	3.51
United Kingdom	+0.41	2.06	3.39	3.59	3.53	2.91	2.99	5.03	10.72	9.64	7.66	7.74	5.63	5.62	4.43	2.95
Canada	+0.53	0.23	0.13	0.77	+1.56	+1.83	+1.82	+0.18	3.89	4.75	3.32	2.53	1.88	0.50	1.69	1.95
Italy	3.39	3.07	3.41	3.57	4.17	3.59	1.53	2.69	5.27	4.25	3.48	2.94	2.92	3.03	2.63	2.44
France	1.44	3.09	3.86	3.49	3.17	2.34	2.54	3.18	7.16	6.79	5.10	4.81	4.08	3.95	3.65	3.41
Germany	3.05	3.88	4.07	3.66	3.26	1.55	+0.31	0.02	3.03	4.06	0.86	+0.09	+0.15	+0.31	+0.64	+0.76
Lithuania	3.62	1.80	1.27	1.53	0.50	0.45	1.00	3.27	9.33	6.90	8.95	3.15	2.62	0.67	0.69	1.56
Latvia	1.99	2.51	1.60	1.00	1.03	0.46	+0.60	3.16	7.01	6.49	3.10	+0.08	0.56	1.69	1.52	+0.01
Estonia	0.08	+0.25	+1.67	+1.64	+1.61	+2.44	+2.36	2.90	1.93	+0.19	+1.03	0.41	0.29	+0.75	+0.53	0.27
Poland	4.79	4.85	6.08	5.15	3.99	3.59	1.85	3.63	7.32	7.53	4.85	3.69	4.02	3.30	2.93	2.42
Romania	3.18	2.59	2.21	3.34	0.68	1.34	3.10	4.74	7.13	6.30	4.20	2.48	2.47	1.87	1.46	1.16
Bulgaria						+1.80	+1.10	+1.60	4.10	3.20	2.00	0.30	0.40	5.40	2.10	4.23
Kazakhstan		+1.92	+4.00	+2.58	+5.95	+7.65	+5.13	+1.23	1.33	+1.47	+5.95	+4.53	+5.05	+1.81	5.34	4.82
Russia	+3.00	+0.68	+1.36	+4.60	+7.63	+7.84	+5.61	+4.57	5.92	3.21	+1.44	+0.39	1.19	1.09	3.50	3.21
Belarus	0.61	0.76	+2.45	+1.55	+1.91	+1.21	+1.52	+1.90	0.38	0.46	+4.24	+1.69	0.75	1.13	0.26	1.43
Spain	0.55	0.41	0.37	0.03	+1.21	+2.20	+2.00	4.42	10.96	9.39	9.46	10.44	6.91	5.89	4.55	4.54
Portugal	4.79	3.34	4.42	6.19	6.19	4.33	3.01	3.77	9.81	11.17	7.38	5.66	4.84	7.18	4.39	1.68
Greece	5.47	6.02	7.83	8.83	6.19	5.95	6.71	10.17	15.15	11.21	10.24	6.50	2.95	3.94	4.21	0.73
Ireland	0.93	0.33	0.42	+1.38	+1.57	+2.79	+0.23	7.01	13.79	32.18	12.41	7.95	5.55	3.88	1.59	0.57

Source: Calculated based on data from the International Monetary Fund

Table A4 Dynamics of long-term interest rates in the OECD countries
over 2008 – 2017, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Australia	5.82	5.04	5.37	4.88	3.38	3.7	3.66	2.71	2.34	2.64
Austria	4.36	3.94	3.23	3.32	2.37	2.01	1.49	0.75	0.38	0.58
Belgium	4.42	3.9	3.46	4.23	3	2.41	1.71	0.84	0.48	0.72
Canada	3.6	3.23	3.24	2.78	1.87	2.26	2.23	1.52	1.25	1.78
Chile	7.1	5.67	6.25	5.97	5.43	5.31	4.74	4.48	4.41	4.24
Czech Republic	4.63	4.84	3.88	3.71	2.78	2.11	1.58	0.57	0.43	0.98
Denmark	4.28	3.59	2.93	2.73	1.4	1.75	1.33	0.69	0.32	0.48
Estonia	4.29	3.74	3.01	3.01	1.88	1.86	1.45	0.72	0.36	0.55
Finland	4.23	3.65	3.12	3.32	2.54	2.2	1.67	0.84	0.47	0.81
France	3.98	3.22	2.74	2.61	1.5	1.57	1.16	0.5	0.09	0.32
Germany	4.8	5.17	9.09	15.75	22.5	10.05	6.93	9.67	8.36	5.98
Greece	8.24	9.12	7.28	7.64	7.89	5.92	4.81	3.43	3.14	2.96
Hungary	11.07	8.26	6.09	5.98	6.19	5.79	6.37	6.26	5.6	4.86
Iceland	4.55	5.23	5.99	9.58	5.99	3.83	2.26	1.11	0.69	0.79
Ireland	5.92	5.06	4.68	4.98	4.4	3.8	2.89	2.07	1.88	1.91
Israel	4.68	4.31	4.04	5.42	5.49	4.32	2.89	1.71	1.49	2.11
Italy	1.47	1.33	1.15	1.1	0.84	0.69	0.52	0.35	-0.07	0.05
Japan	5.57	5.17	4.77	4.2	3.45	3.28	3.19	2.31	1.75	2.28
Latvia	6.43	12.36	10.34	5.91	4.57	3.34	2.51	0.96	0.53	0.83
Lithuania	5.61	14	5.57	5.16	4.83	3.83	2.79	1.38	0.9	0.31
Mexico	8.31	7.96	6.9	6.67	5.6	5.68	6.01	5.93	6.19	7.25
The Netherlands	4.23	3.69	2.99	2.99	1.93	1.96	1.45	0.69	0.29	0.52
Norway	6.08	5.46	5.6	4.95	3.69	4.09	4.3	3.42	2.76	2.99
Poland	4.46	4	3.53	3.13	2.1	2.58	2.52	1.56	1.33	1.64
Portugal	6.07	6.12	5.78	5.96	5	4.03	3.52	2.7	3.04	3.42
Slovakia	4.52	4.21	5.4	10.24	10.55	6.29	3.75	2.42	3.17	3.05
Slovenia	4.72	4.71	3.87	4.42	4.55	3.19	2.07	0.89	0.54	0.92
Spain	4.61	4.38	3.83	4.97	5.81	5.81	3.27	1.71	1.15	0.96
Sweden	4.36	3.97	4.25	5.44	5.85	4.56	2.72	1.74	1.39	1.56
Switzerland	3.89	3.25	2.89	2.6	1.59	2.12	1.72	0.72	0.52	0.66
Turkey	2.9	2.2	1.63	1.47	0.65	0.95	0.69	-0.07	-0.36	-0.07
United Kingdom	4.59	3.65	3.62	3.14	1.92	2.39	2.57	1.9	1.31	1.24
USA	3.67	3.26	3.21	2.79	1.8	2.35	2.54	2.14	1.84	2.33

Table A5 Dynamics of short-term interest rates in the OECD countries
over 2008 – 2017, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Australia	6.97	3.43	4.68	4.85	3.73	2.78	2.68	2.26	1.99	1.74
Austria	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Belgium	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Canada	3.34	0.69	0.78	1.17	1.16	1.16	1.17	0.82	0.82	1.06
Czech Republic	4.04	2.19	1.31	1.19	1	0.46	0.36	0.31	0.29	0.41
Denmark	5.27	2.5	1.25	1.38	0.62	0.27	0.32	-0.12	-0.15	-0.26
Estonia	6.66	5.93	1.57	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Finland	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
France	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Germany	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Greece	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Iceland	15.82	11.28	6.79	4.26	5.51	6.19	6.05	5.89	6.28	5.06
Ireland	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Israel	3.56	0.64	1.64	2.8	2.25	1.32	0.55	0.12	0.11	0.12
Italy	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Japan	0.85	0.58	0.38	0.33	0.33	0.24	0.2	0.17	0.07	0.06
Latvia	5.49	2.63	2.67	3.44	3.3	2.72	2.49	1.77	1.49	1.44
Lithuania	7.99	13.08	2	0.96	0.89	0.36	0.21	-0.02	-0.26	-0.33
Mexico	8.35	5.93	5	4.86	4.81	4.29	3.53	3.34	4.57	7.12
The Netherlands	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Norway	8.02	3.04	3	2.8	2.67	2.66	3.42	3.24	2.33	1.96
Poland	6.22	2.46	2.5	2.87	2.23	1.76	1.7	1.29	1.07	0.89
Portugal	6.35	4.34	3.93	4.58	4.87	2.98	2.49	1.74	1.7	1.73
Slovakia	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Slovenia	3.85	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Spain	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Sweden	4.63	1.23	0.81	1.39	0.57	0.22	0.21	-0.02	-0.26	-0.33
Switzerland	3.9	0.4	0.5	1.66	1.25	0.93	0.42	-0.29	-0.66	-0.69
Turkey	2.48	0.36	0.19	0.12	0.07	0.02	0.01	-0.78	-0.75	-0.73
United Kingdom	5.69	1.31	0.69	0.86	0.85	0.51	0.54	0.57	0.51	0.35
USA	2.96	0.56	0.31	0.3	0.28	0.17	0.12	0.23	0.64	1.15

Appendix B

Table B1 Specific weight of revenues in the Ukraine's consolidated budget in GDP over 2001 – 2017, %

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Budget revenues	25.82	27.44	28.16	26.52	30.40	31.57	30.52	31.42	29.89	29.04	30.59	31.57	30.43	29.11	33.01	32.77	34.13
Tax revenues	18.60	20.10	20.30	18.30	22.20	23.10	22.40	24.00	22.80	21.60	25.70	25.60	24.50	23.50	25.69	27.31	27.79
Value added tax	5.64	5.97	4.71	4.85	7.66	9.26	8.24	9.71	9.26	7.97	9.99	9.84	8.82	8.87	9.03	9.88	10.54
Tax on individuals' income	4.75	4.79	5.06	3.83	3.92	4.19	4.83	4.84	4.87	4.71	4.63	4.83	5.00	4.80	5.06	5.82	6.17
Profit tax	4.24	4.16	4.95	4.68	5.31	4.81	4.80	5.10	3.60	3.70	4.20	4.00	3.40	2.57	1.98	2.53	2.53
Excise tax	2.14	2.01	2.28	2.51	2.30	1.95	1.94	1.77	2.28	3.10	3.13	2.24	2.60	3.10	3.58	4.27	4.08
Customs duty	1.14	1.06	1.34	1.52	1.76	1.60	1.78	1.67	0.68	0.95	0.98	1.01	0.95	0.87	2.57	0.85	0.84
Non-tax revenues	6.18	6.51	6.82	7.12	7.20	7.45	6.74	6.38	6.40	6.82	4.61	5.73	5.84	5.15	7.09	5.26	5.21
Funds from NBU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.88	0.55	1.44	0.91	1.67	1.94	1.46	3.13	1.60	1.59

Source: calculated based on data from the Ministry of Finance of Ukraine and the State Treasury Service of Ukraine

Appendix C

Table C1 Specific weight of basic budget indicators in gross domestic product over 2001 – 2017, %

	2001 – 2005	2006 – 2010	2011 – 2015	2016 – 2017	2001 – 2017
Revenues of consolidated budget, including:	27.67	30.52	30.83	33.44	31.68
– tax revenues;	19.90	22.78	25.00	27.56	25.21
– non-tax revenues	6.76	6.75	5.68	5.23	5.78
Expenditures of consolidated budget, including:	28.83	33.14	34.01	35.24	33.71
– expenditures on servicing a public debt;	1.16	0.77	2.64	3.87	2.75
– deficit of consolidated budget	0.96	2.62	3.18	1.85	2.06
State and state-guaranteed debt, including:	28.31	24.68	52.55	76.39	57.22
– internal;	7.57	7.29	21.09	27.12	20.08
– external	20.74	17.39	31.46	49.07	37.04
Repayment of public debt, including:	2.76	1.87	8.74	4.36	4.42
– internal;	1.49	1.06	3.46	3.28	2.71
– external	1.27	0.81	5.28	1.09	1.71

Source: calculated based on data from the Ministry of Finance of Ukraine and the State Treasury Service of Ukraine

Appendix D

Table D1 Specific weight of the state and state-guaranteed debt of Ukraine in GDP over 2001 – 2017, %

Years	State and state-guaranteed debt	Direct debt			Guaranteed debt			GDP, UAH million
		Internal	External	Total	Internal	External	Total	
2001	36.55							
2002	33.54	9.47	19.08	28.55	0.00	4.99	4.99	225,810
2003	29.00	7.68	17.06	24.74	0.00	4.26	4.26	267,344
2004	24.75	6.07	13.54	19.61	0.00	5.13	5.13	345,113
2005	17.70	4.35	9.96	14.30	0.00	3.40	3.40	441,452
2006	14.80	3.05	9.10	12.15	0.00	2.65	2.65	544,153
2007	12.31	2.47	7.42	9.89	0.14	2.28	2.42	720,731
2008	19.98	4.71	9.08	13.79	0.21	5.98	6.19	948,056
2009	34.81	9.97	14.88	24.85	1.54	8.42	9.96	913,345
2010	39.93	13.09	16.79	29.88	1.28	8.77	10.05	1,082,569
2011	36.34	12.40	15.04	27.44	0.94	7.96	8.90	1,302,079
2012	36.53	13.51	14.83	28.34	1.15	7.10	8.25	1,411,238
2013	40.19	17.66	15.34	33.00	1.86	5.33	7.19	1,454,931
2014	70.26	29.05	30.63	59.68	1.76	8.82	10.58	1,586,915
2015	79.42	25.55	41.55	67.10	1.08	11.24	12.32	1,988,544
2016	80.98	28.14	41.13	69.27	0.80	10.91	11.71	2,383,182
2017	71.82	25.29	36.23	61.52	0.41	9.89	10.30	2,445,587

Source: calculated based on data from the Ministry of Finance of Ukraine and the National Bank of Ukraine

Appendix E

Table E1 Organizational structure of Ukraine's SFS

Name of structural unit	
As of 01.08.2014	As of 01.08.2018
Department to support Service operation.	Department to support Service operation
Organizational-distributing department	
Department of State secrets, technical and cryptographic protection of information	Department of State secrets, technical and cryptographic protection of information
Department of infrastructure	Department of material support and infrastructure development
Human resources department	Department of personnel policy and human resources
Department of financial-economic operations and accounting	Department of finance, accounting, and reporting
Main operational unit	Main operational unit
Main unit of internal security	Main unit of internal security
Main unit of financial investigations	Main unit of financial investigations
Department of legal work	Regulatory-legal department. Department of administrative appeal and litigation support
Taxpayers' service department.	Taxpayers' service department
Information-communication department	
Department of international relations	Department of combating customs crimes and international interaction
Department of departmental control and internal audit	Internal audit department
Department of taxation of legal entities	Department of taxes and fees for legal entities. Department of customs duties administration
Department for combating money laundering of proceeds from crime	Department for combating money laundering of proceeds from crime
Department of revenues and fees from individuals	Department of taxes and fees from individuals
Department of IT development, electronic services and account of payers	Department of information technologies
Department of methodological work on taxation	Department of methodological and legal work
Coordination-monitoring department	Department for monitoring income and accounting-reporting systems
Department of tax and customs audit	Audit department
Department of debt repayment	Department of debt repayment
Department of customs	Department of targeting and customs risk management Department of organization of customs control

Table E2 Corporate profit tax rates in countries with developed and transitional economies

Some of the countries with the highest rates	
United Arab Emirates	55 %
United States of America	38.91 %
Argentina, Malta	35 %
India	34.61 %
France	34.43 %
Domestic rate and world's average	
Ukraine	18 %
World, on average	22.96 %
Some of the countries with the lowest rates	
Uzbekistan	7.5 %
Turkmenistan	8 %
Hungary, Montenegro	9 %
Bosnia and Herzegovina, Bulgaria, Kosovo, Kirgizstan, Qatar	10 %
Moldova	12 %
Cyprus, Ireland, Lichtenstein	12.5 %

Data compiled from numerous sources including: PwC, KPMG, Deloitte, and the U.S. Department of Agriculture

Table E3 Average normed corporate profit tax rates by region or by a group of countries with developed and transitional economies

Region or a group of countries	Average rate	Medium-weighted rate	Number of countries
Africa	28.73 %	28.20 %	48
Asia	20.05 %	26.26 %	45
Europe	18.35 %	25.58 %	49
North America	23.08 %	37.01 %	30
Oceania	23.67 %	27.10 %	18
South America	28.73 %	32.98 %	13
BRICS	28.32 %	27.34 %	5
EU	21.82 %	26.25 %	28
G 20	28.04 %	30.90 %	19
G 7	29.57 %	33.48 %	7
OECD	24.18 %	31.12 %	35
World	22.96 %	29.41 %	202

Data compiled from numerous sources including: PwC, KPMG, Deloitte, and the U.S. Department of Agriculture

Table E4 Standard rates of value added tax in the European Union member states

EU countries	Standard rate
Countries in which the rate is lower than that in Ukraine	
Luxembourg	17 %
Malta	18 %
Cyprus, Germany	19 %
Countries with the same rate	
Austria, Bulgaria, Estonia, France, Romania, Slovakia, United Kingdom	20 %
Countries in which the rate is much higher	
Greece, Ireland, Poland, Portugal	23 %
Finland	24 %
Croatia, Denmark, Sweden	25 %
Hungary	27 %

Source: Calculated based on data from the European Commission

Table E5 Main types of tax incentives to research and innovation activities in foreign countries

Type of incentive	Essence	Countries
Tax incentives for increasing R&D expenditures	Research tax rebates/credits (incremental, volumetric, mixed)	USA, Norway, United Kingdom, Australia, France, Hungary, Poland
Tax incentives for small- and medium science-intensive firms	Cash reimbursement of expenditures on research and development. Tax breaks on income tax	USA, Norway, United Kingdom, Australia, France, Canada
Tax incentives to increase expenditures for purchasing the latest equipment	Cancellation/reimbursement of expenditures on the purchase of equipment in the form of depreciation, accelerated depreciation, depreciation bonus	USA, United Kingdom, Hungary
Tax stimulation of investments into new technologies (such as venture investments)	Benefits when buying new technology – tax deductions (discount), tax write-offs, investment tax credits	USA, Hungary, Poland, Canada
Establishment of special economic zones (including technological parks)	Benefits for income, land taxes, VAT, and customs duties for participants in technoparks and special economic zones	Poland, USA

Source: Точиліна І. В. Досвід податкового стимулювання інноваційного розвитку економіки. Наукові праці НДФІ. 2016. Вип. 3. С. 54–68

Table E6 Reforms conducted in different countries according to the World Bank reports «Doing Business 2006» – «Doing Business 2017»

Country	Number of reforms based on «DB 2006–2017»		Rated score		
	Taxation	Total	Based on the number of reforms in taxation	Total based on «Doing Business 2017»	Based on the indicator for taxes paid «Doing Business 2017»
Albania	8	25	1	58	97
Moldova	8	30	1	44	31
Belarus	7	37	2	37	99
Czech Republic	7	31	2	27	53
Brunei Darussalam	6	19	3	72	89
Spain	6	27	3	32	37
Morocco	6	30	3	68	41
Romania	6	31	3	36	50
Ukraine	6	32	3	80	84
Georgia	5	46	4	16	22

Source: calculated based on data from Doing Business. The World Bank

Table E7 Main indicators for Ukraine's tax system based on the rating Paying Taxes in 2008 – 2018, %

	Total tax rate (% of profit)	Income taxes	Labor wage taxes	Other taxes (% of profit)
2008	57.2	12.3	43.3	1.7
2009	57.2	12.3	43.3	1.7
2010	55.5	10.4	43.3	1.8
2011	57.1	12.2	43.3	1.6
2012	55.4	11.6	43.1	0.7
2013	54.4	11.3	43.1	0.1
2014	52.7	9.5	43.1	0.1
2015	52.2	9.0	43.1	0.1
2016	52.3	8.7	43.1	0.5
2017	37.8	11.9	24.8	1.1
2018	41.7	11.0	29.6	1.1

Source: compiled by author based on data from PwC and the World Bank Group

Table E8 Evaluation of effectiveness of activities of the Ukraine's State fiscal service, 2013 – 2017, %

Key indicators	2013	2014	2015	2016	2017
Share of tax declarations, submitted in compliance with law, in the total number of filed tax declarations	95.74	96.02	95.74	97.6	98.2
Share of paid monetary obligations, calculated additionally based on the results of audits, in the total amount of monetary obligations, calculated additionally based on results of audits	30.4	14.23	8.02	14.2*	18.6
Share of the agreed monetary obligations, calculated additionally based on the results of audits, in the total amount of monetary obligations, calculated additionally based on results of audits	35.0	34.3	12.6	42.7*	60.2
Share of tax and customs disputes, solved by courts at different levels in favor of different bodies of SFS in the total number of tax and customs disputes involving SFS, solved by courts at different levels	29.1	21.7	26.6	47.3	54.2
Proportion of the amount of claims on disputes, solved by courts in favor of SFS bodies, in the total amount of disputes, solved by courts at different levels	34.6	22.8	36.6	53.4	35.9
Share of the planned documentary audits to the total number of audits	8.58	17.77	19.36	51.2	45.8
Share of tax declarations filed using electronic services of SFS	30.95	45.80	46.32	73	74.0
Proportion of the considered appeals in the total number of requests by tax payers, submitted using the service «Pulse»	96.3	98.00	95.6	100	93.2

Note: * – January-February 2017.

Source: compiled based on data from the Ministry of Finance of Ukraine and the State fiscal service of Ukraine

Table E9 Institutional changes to the current tax system in Ukraine

Problem	Direction of institutional changes
Low quality of tax audits of tax and fee payers	Improve efficiency of the risk assessment system operation. Ensure the substantiation of amounts calculated additionally, which would reduce the possibility of their appeal in appeal and court proceedings. Improve professional level of Ukraine's SFS auditors, correct application of current tax legislation
Lack of effectiveness of appeal procedures	Improve procedures for pre-trial dispute resolution. Introduce a system to account the effectiveness of dispute consideration. Improve the efficiency of monitoring the effectiveness of the units of appeals
Lack of quality in the risk evaluation system of tax evasion	Create at the central level of the State fiscal service of Ukraine a separate division of risk management. Define a system of criteria for the identification of risks related to non-fulfilment of tax legislation for each type of taxes and fees. Widespread introduction of risk-oriented approach when executing customs control
Tax debt	Introduce a transparent mechanism to work with those payers of taxes and fees that have debts
Low level of using electronic services	Extension of the scope of application of electronic services
Low level of services to advise taxpayers	Introduction a system of quality evaluation of the level of satisfaction of taxpayers with the consultations provided by Ukraine's SFS bodies
Insufficient level of voluntary execution of tax obligation	Ensure simplicity and comprehensibility of tax legislation. Simplify tax reporting. Improve the perception of fiscal bodies by taxpayers

Appendix F

Table F1 Share of current expenditures by budgetary institutions (State budget) in GDP, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Current expenditures of budgetary institutions, including	8.72	9.86	9.35	8.47	8.92	8.66	8.62	8.45	8.44	8.74
Wages	3.47	3.76	3.60	3.15	3.21	3.34	3.35	3.08	3.71	3.78
Accrual of salaries	1.10	1.19	1.13	0.98	1.03	1.08	1.07	0.95	0.72	0.74
Goods and services procurement	1.23	1.66	1.36	1.22	1.27	1.02	1.16	1.43	1.32	1.21
Expenditures on trip allowance	0.08	0.09	0.08	0.07	0.08	0.07	0.08	0.10	0.10	0.10
Expenditures and measures of special purpose	0.16	0.15	0.11	0.11	0.13	0.08	0.44	0.70	0.50	0.65
Payment of utility services	0.28	0.34	0.38	0.32	0.38	0.37	0.29	0.28	0.27	0.26
Research and development, expenditures on the state (regional) purposes	2.32	2.58	2.59	2.60	2.80	2.69	2.20	1.90	1.83	1.86
Stipends	0.08	0.10	0.09	0.02	0.02	0.02	0.02	0.00	0.00	0.13

Source: calculated by authors based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table F2 Share of current expenditures by budgetary institutions (local budgets) in GDP, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Current expenditures of budgetary institutions, including	7.96	9.27	9.50	8.62	9.77	9.78	8.72	8.20	7.53	8.58
Wages	4.22	4.90	4.92	4.51	5.12	5.24	4.38	3.93	4.01	3.54
Accrual of salaries	1.51	1.76	1.76	1.61	1.82	1.87	1.56	1.41	0.87	0.78
Goods and services procurement	1.30	1.43	1.51	1.30	1.42	1.33	1.23	1.48	1.62	1.08
Expenditures on trip allowance	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01
Payment of utility services	0.65	0.89	0.94	0.88	1.00	0.88	0.73	0.83	0.75	0.48
Research and development, expenditures on the state (regional) purposes	0.24	0.25	0.31	0.21	0.32	0.37	0.74	0.47	0.22	2.65
Stipends	0.02	0.03	0.03	0.08	0.08	0.07	0.06	0.06	0.05	0.04

Source: calculated by authors based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Appendix G

Table G1 Structure of current expenditures by budgetary institutions (State budget), %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Wages	39.84	38.12	38.52	37.22	36.02	38.62	38.93	36.49	43.89	43.22
Accrual of salaries	12.64	12.07	12.10	11.61	11.54	12.45	12.39	11.26	8.47	8.45
Goods and services procurement	14.07	16.86	14.50	14.38	14.19	11.73	13.41	16.96	15.67	13.85
Expenditures on trip allowance	0.91	0.87	0.89	0.87	0.87	0.80	0.91	1.14	1.17	1.17
Expenditures and measures of special purpose	1.81	1.47	1.15	1.28	1.45	0.90	5.16	8.33	5.92	7.49
Payment of utility services	3.18	3.45	4.11	3.75	4.29	4.23	3.42	3.34	3.22	2.98
Research and development, expenditures on the state (regional) purposes	26.61	26.20	27.74	30.66	31.43	31.03	25.57	22.45	21.65	21.33
Stipends	0.94	0.97	0.99	0.23	0.22	0.23	0.20	0.03	0.02	1.51
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: calculated by authors based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table G2 Structure of current expenditures by budgetary institutions (local budgets), %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Wages	53.03	52.82	51.83	52.37	52.37	53.59	50.26	47.96	53.22	41.31
Accrual of salaries	18.92	18.97	18.55	18.65	18.61	19.08	17.93	17.16	11.62	9.12
Accrual of salaries	16.34	15.42	15.93	15.09	14.56	13.60	14.13	18.06	21.47	12.57
Expenditures on trip allowance	0.34	0.25	0.24	0.21	0.15	0.12	0.15	0.15	0.15	0.12
Payment of utility services	8.12	9.58	9.89	10.24	10.26	9.05	8.39	10.14	9.92	5.56
Research and development, expenditures on the state (regional) purposes	2.98	2.66	3.27	2.49	3.25	3.80	8.45	5.76	2.94	30.84
Stipends	0.28	0.32	0.29	0.95	0.80	0.76	0.70	0.78	0.68	0.48
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: calculated by authors based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table G3 Structure of current expenditures by budgetary institutions (consolidated budget), %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Wages	46.13	45.24	51.70	44.86	44.57	46.56	44.63	42.14	48.29	42.27
Accrual of salaries	15.64	15.41	17.55	15.16	15.23	15.97	15.18	14.17	9.96	8.78
Goods and services procurement	15.15	16.16	17.39	14.74	14.38	12.72	13.77	17.50	18.40	13.22
Expenditures on trip allowance	0.64	0.57	0.64	0.54	0.50	0.44	0.53	0.65	0.69	0.65
Expenditures and measures of special purpose	0.95	0.76	0.65	0.64	0.69	0.42	2.56	4.23	3.13	3.78
Payment of utility services	5.54	6.42	8.03	7.02	7.41	6.79	5.92	6.69	6.38	4.26
Research and development, expenditures on the state (regional) purposes	15.33	14.79	3.31	16.45	16.70	16.59	16.96	14.23	12.83	26.04
Stipends	0.62	0.66	0.73	0.60	0.52	0.51	0.45	0.40	0.33	1.00
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: calculated by authors based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Appendix H

Table H1 Share of expenditures on research and development in the total volume of the consolidated, state, local budgets and in GDP, %

	Consolidated budget		State budget		Local budgets	
	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %
2008	1.59	0.52	2.04	0.52	0.00	0.00
2009	1.38	0.46	1.75	0.46	0.00	0.00
2010	1.26	0.44	1.57	0.44	0.00	0.00
2011	1.27	0.40	1.59	0.40	0.00	0.00
2012	1.31	0.46	1.64	0.46	0.00	0.00
2013	1.18	0.41	1.49	0.41	0.00	0.00
2014	1.01	0.34	1.23	0.34	0.00	0.00
2015	0.78	0.27	0.92	0.27	0.00	0.00
2016	0.64	0.22	0.78	0.22	0.00	0.00
2017	0.66	0.23	0.83	0.23	0.00	0.00

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table H2 Share of expenditures on health care in the total volume of expenditures in the consolidated, state, local budgets and in GDP, %

	Consolidated budget		State budget		Local budgets	
	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %
2008	10.85	3.54	3.05	0.78	18.85	2.76
2009	11.89	4.00	3.11	0.82	21.31	3.18
2010	11.84	4.13	2.89	0.81	22.53	3.32
2011	11.75	3.72	3.07	0.78	21.40	2.94
2012	11.87	4.15	2.87	0.81	21.16	3.34
2013	12.17	4.23	3.19	0.89	22.15	3.35
2014	10.92	3.65	2.46	0.68	20.64	2.97
2015	10.44	3.59	1.98	0.58	21.26	3.01
2016	9.03	3.17	1.82	0.52	17.98	2.65
2017	9.69	3.43	1.99	0.56	17.27	2.87

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table H3 Share of expenditures on education in the total volume of expenditures in the consolidated, state, local budgets and in GDP, %

	Consolidated budget		State budget		Local budgets	
	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %
2008	19.71	6.43	8.93	2.27	28.35	4.16
2009	21.72	7.31	9.87	2.62	31.45	4.69
2010	21.13	7.37	9.49	2.66	31.93	2.21
2011	20.69	6.55	8.17	2.07	32.61	4.48
2012	20.62	7.21	7.64	2.15	32.04	5.06
2013	20.86	7.25	7.67	2.13	33.93	5.13
2014	19.14	6.39	6.67	1.83	31.66	4.56
2015	16.80	5.77	5.23	1.52	29.99	4.24
2016	15.49	5.43	5.09	1.46	26.99	3.97
2017	16.82	5.96	4.90	1.38	27.54	4.58

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table H4 Share of expenditures on the spiritual and physical development in the total volume of expenditures in the consolidated, state, local budgets and in GDP, %

	Consolidated budget		State budget		Local budgets	
	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %	Share in budget expenditures, %	Share of expenditures in GDP, %
2008	2.56	0.83	1.21	0.31	3.60	0.53
2009	2.71	0.91	1.33	0.35	3.75	0.56
2010	3.05	1.06	1.70	0.48	3.98	0.59
2011	2.58	0.82	1.15	0.29	3.83	0.53
2012	2.77	0.97	1.39	0.39	3.66	0.58
2013	2.70	0.94	1.27	0.35	3.89	0.59
2014	2.65	0.88	1.13	0.31	3.20	0.46
2015	2.39	0.82	1.15	0.33	3.43	0.49
2016	2.02	0.71	0.72	0.21	3.41	0.50
2017	2.30	0.82	0.94	0.26	3.31	0.55

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Appendix I

Table I1 Structure of expenditures of budgetary institutions (State budget) on the development of intellectual capital, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Research and development, including in the areas of:	11.98	9.58	8.82	10.03	10.30	9.20	8.94	7.98	7.38	7.63
– state governance;	7.05	6.33	5.82	6.44	7.04	6.97	6.74	5.94	5.12	5.38
– defense;	0.87	0.17	0.24	0.25	0.00	0.00	0.00	0.00	0.00	0.00
– public order, security, and judiciary;	0.10	0.09	0.05	0.18	0.64	0.28	0.28	0.26	0.29	0.10
– economy;	3.67	2.78	2.52	2.96	2.46	1.79	1.74	1.59	1.79	1.98
– environment protection;	0.21	0.14	0.13	0.15	0.13	0.13	0.14	0.16	0.15	0.15
– household and communal services;	0.02	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
– social security	0.06	0.06	0.05	0.04	0.04	0.04	0.04	0.03	0.03	0.03
Health care	20.36	19.65	18.69	22.28	21.64	23.90	21.83	21.84	22.10	23.49
Education	59.59	62.39	61.47	59.35	57.61	57.42	59.18	57.56	61.74	57.78
Spiritual and physical development	8.07	8.39	11.02	8.35	10.45	9.49	10.05	12.62	8.79	11.09
Total expenditures on human development	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table I2 Structure of expenditures by budgetary institutions (local budgets) on the development of intellectual capital, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Health care	37.10	37.71	38.54	37.00	37.21	36.93	36.67	38.88	37.17	35.88
Education	55.82	55.65	54.64	56.38	56.35	56.58	56.25	54.85	55.79	57.23
Spiritual and physical development	7.08	6.64	6.81	6.61	6.44	6.48	7.08	6.27	7.04	6.89
Total expenditures on human development	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table 13 Structure of expenditures by budgetary institutions (consolidated budget) on the development of intellectual capital, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Research and development, including in the areas of:	4.06	3.19	2.95	3.06	3.02	2.67	2.47	2.03	1.84	1.75
– state governance;	2.39	2.10	1.95	1.96	2.06	2.02	1.86	1.52	1.28	1.23
– defense;	0.30	0.06	0.08	0.08	0.00	0.00	0.00	0.00	0.00	0.00
– public order, security, and judiciary;	0.03	0.03	0.02	0.06	0.19	0.08	0.08	0.07	0.07	0.02
– economy;	1.24	0.92	0.84	0.90	0.72	0.52	0.48	0.41	0.45	0.46
– environment protection;	0.07	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.04	0.03
– household and communal services;	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
– social security	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Health care	31.43	31.70	31.91	32.52	32.64	33.15	32.57	34.53	33.41	33.04
Education	57.09	57.89	56.93	57.28	56.72	56.82	57.06	55.54	57.27	57.35
Spiritual and physical development	7.41	7.22	8.22	7.14	7.62	7.36	7.90	7.89	7.48	7.85
Total expenditures on human development	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Appendix J

Table J1 Structure of expenditures by budgetary institutions on research and development, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
State governance	51.82	57.35	57.39	55.59	57.08	62.66	61.71	58.74	54.02	55.28
Defense	6.42	1.56	2.35	2.18	0.00	0.00	0.00	0.00	0.00	0.00
Public order, security, and judiciary	0.74	0.78	0.48	1.60	5.16	2.50	2.55	2.56	3.03	1.04
Economic activity	26.95	25.19	24.79	25.58	19.92	16.06	15.92	15.74	18.88	20.38
Environment protection	1.53	1.26	1.24	1.28	1.06	1.16	1.24	1.53	1.58	1.51
Household and communal services	0.14	0.15	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health care	4.70	5.88	5.58	6.01	5.05	5.53	6.59	7.77	6.63	5.63
Spiritual and physical development	0.50	0.56	0.57	0.66	0.65	0.65	0.72	0.56	0.51	0.40
Education	6.73	6.76	6.96	6.77	10.75	11.11	10.90	12.78	15.04	15.46
Social security	0.47	0.51	0.50	0.34	0.33	0.35	0.37	0.31	0.30	0.31
Total expenditures	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Appendix K

Table K1 Structure of expenditures on health care in the State budget, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Medical goods and equipment	0.00	0.35	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00
Polyclinics and ambulatories, emergency and first aid	7.95	7.30	7.94	9.52	5.84	12.73	5.89	5.82	9.36	7.91
Hospitals and sanatorium establishments	45.44	42.19	48.82	50.43	53.16	51.41	51.91	39.07	38.17	36.48
Sanitary and preventive and anti-epidemic measures and institutions	20.98	30.02	23.28	19.76	16.79	8.30	9.63	9.69	9.33	8.52
Research and development in the field of health care	3.14	3.30	3.03	3.12	2.88	2.57	3.30	3.60	2.84	2.33
Other health activities	22.48	16.84	16.94	17.17	21.34	24.98	29.23	41.82	40.30	44.76

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table K2 Structure of expenditures on health care by local budgets, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Medical goods and equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Polyclinics and ambulatories, emergency and first aid	15.49	15.50	15.48	15.23	19.50	22.76	25.09	22.76	24.18	25.05
Hospitals and sanatorium establishments	77.42	76.87	77.24	76.79	71.73	69.07	67.36	69.75	66.07	65.88
Sanitary and preventive and anti-epidemic measures and institutions	0.08	0.22	0.08	0.07	0.08	0.07	0.07	0.06	0.06	0.05
Other health activities	7.00	7.41	7.19	7.91	8.70	8.10	7.48	7.43	9.69	9.02

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table K3 Structure of expenditures on health care in the consolidated budget, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Medical goods and equipment	0.00	0.07	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00
Polyclinics and ambulatories, emergency and first aid	13.84	13.81	14.01	14.04	16.84	20.66	21.54	20.03	21.73	22.25
Hospitals and sanatorium establishments	70.41	69.72	71.68	71.28	68.12	65.38	64.50	64.80	61.47	61.08
Sanitary and preventive and anti-epidemic measures and institutions	4.67	6.36	4.62	4.18	3.33	1.80	1.84	1.61	1.59	1.44
Research and development in the field of health care	0.69	0.68	0.59	0.65	0.56	0.54	0.61	0.58	0.47	0.38
Other health activities	10.40	9.35	9.10	9.84	11.16	11.63	11.50	12.97	14.75	14.86

Table K4 Structure of expenditures on education in the State budget, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Pre-school education	0.17	0.18	0.21	0.28	0.22	0.23	0.23	0.31	0.31	0.00
General secondary education	0.83	0.77	0.91	0.87	0.65	0.71	0.68	0.62	0.57	0.69
Vocational and technical education	14.07	13.72	14.35	3.81	4.07	4.58	4.61	0.41	0.37	0.47
Higher Education	78.88	79.94	78.99	88.88	87.39	87.37	89.02	92.60	91.53	83.76
Postgraduate education	1.83	1.66	1.62	2.01	1.86	2.00	1.88	1.95	1.94	2.15
Out-of-school education	0.48	0.79	0.95	0.96	0.79	0.66	0.39	0.31	0.41	0.69
Programs of material support of educational institutions	0.86	0.77	0.98	0.93	2.02	1.61	0.62	0.87	1.01	0.99
Research and development in the field of education	1.54	1.20	1.15	1.32	2.30	2.15	2.01	2.24	2.31	2.60
Other educational institutions and activities	1.35	0.98	0.85	0.94	0.69	0.67	0.57	0.68	1.55	8.65

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table K5 Structure of expenditures on education by local budgets, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total expenditures on education	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Pre-school education	18.22	19.33	0.18	19.92	20.42	20.90	21.17	21.48	21.15	20.65
General secondary education	64.03	64.08	0.77	59.30	59.26	59.00	59.12	58.90	59.54	61.53
Vocational and technical education	1.86	1.92	13.72	7.23	6.74	6.62	6.39	7.20	6.40	5.92
Higher Education	3.94	4.29	79.94	4.09	4.07	3.98	3.94	3.61	3.55	3.09
Postgraduate education	0.70	0.63	1.66	0.54	0.52	0.51	0.49	0.43	0.40	0.38
Out-of-school education	5.93	6.05	0.79	5.72	5.96	6.04	5.96	5.57	5.56	5.51
Programs of material support of educational institutions	0.00	0.00	0.77	0.00	0.00	0.00	0.00	0.00	0.03	0.01
Other educational institutions and activities	5.33	3.68	0.98	3.20	3.03	2.95	2.93	2.81	3.37	2.92

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table K6 Structure of expenditures on education in the consolidated budget, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Pre-school education	11.84	12.47	12.83	13.72	14.40	14.84	15.17	15.89	15.54	15.87
General secondary education	41.68	41.39	41.15	40.85	41.81	41.91	42.38	43.49	43.68	47.45
Vocational and technical education	6.18	6.15	6.40	6.15	5.94	6.03	5.88	5.40	4.78	4.66
Higher Education	30.43	31.40	31.32	30.86	28.88	28.43	28.31	27.13	27.22	21.76
Postgraduate education	1.10	1.00	0.98	1.00	0.92	0.94	0.89	0.83	0.82	0.79
Out-of-school education	4.00	4.17	4.13	4.22	4.42	4.46	4.36	4.18	4.18	4.39
Programs of material support of educational institutions	0.31	0.28	0.36	0.29	0.60	0.47	0.18	0.23	0.29	0.23
Research and development in the field of education	0.54	0.43	0.41	0.42	0.69	0.63	0.58	0.59	0.62	0.60
Other educational institutions and activities	3.92	2.71	2.42	2.49	2.33	2.28	2.25	2.24	2.88	4.24

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table K7 Structure of expenditures on the spiritual and physical development in the State budget, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Physical culture and sport	28.68	45.47	54.44	36.77	36.07	36.67	50.33	55.10	28.45	30.20
Culture and art	42.88	33.41	26.71	39.50	37.12	41.49	31.59	27.26	40.57	50.04
Mass media	27.14	20.25	18.12	22.44	25.27	19.88	16.66	16.75	29.92	18.24
Research and development in the field of spiritual and physical development	0.84	0.74	0.53	0.91	0.77	0.76	0.78	0.45	0.55	0.35
Other activities in the field of spiritual and physical development	0.47	0.14	0.20	0.37	0.77	1.21	0.64	0.44	0.51	1.17

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Table K8 Structure of expenditures on the spiritual and physical development in local budgets, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Physical culture and sport	24.55	23.96	23.24	23.16	23.96	23.33	23.28	25.73	26.11	27.83
Culture and art	71.18	72.19	73.38	73.68	73.37	73.96	73.82	71.71	71.55	69.80
Mass media	4.27	3.85	3.33	3.15	2.66	2.70	2.90	2.56	2.34	2.37
Other activities in the field of spiritual and physical development	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Source: calculated by author based on reports from the State treasury service of Ukraine and data from the State service of statistics of Ukraine

Appendix L

Table L1 Allocation of Ukraine's consolidated budget revenues between the state and local budgets in 1992 – 2017, %

	State budget	Local budgets
1992	52.44	47.56
1993	52.13	47.87
1994	69.54	34.46
1995	58.23	41.77
1996	63.76	36.24
1997	56.82	43.18
1998	54.31	45.69
1999	60.00	40.00
2000	70.86	29.14
2001	67.71	32.29
2002	68.64	31.36
2003	70.01	29.99
2004	75.11	24.89
2005	77.41	22.59
2006	76.80	23.20
2007	73.47	26.53
2008	75.20	24.80
2009	73.98	26.02
2010	74.40	25.60
2011	78.26	21.74
2012	77.37	22.63
2013	76.25	23.75
2014	77.83	22.17
2015	81.52	18.48
2016	78.20	21.80
2017	77.43	22.57

Table L2 Allocation of Ukraine's consolidated tax revenues between the state and local budgets in 1998 – 2017, %

	State budget	Local budgets
1998	47.20	52.80
1999	56.38	43.62
2000	62.49	37.51
2001	59.84	40.16
2002	63.66	36.34
2003	65.72	34.28
2004	71.09	28.91
2005	75.97	24.03
2006	75.42	24.58
2007	72.35	27.65
2008	73.90	26.10
2009	71.55	28.45
2010	71.20	28.80
2011	78.16	21.84
2012	76.18	23.82
2013	74.24	25.76
2014	76.24	23.76
2015	80.65	19.35
2016	77.43	22.57
2017	75.73	24.27

Appendix M

Table M1 Allocation of Ukraine's consolidated budget non-tax revenues between the state and local budgets in 1998 – 2017, %

	State budget	Local budgets
1998	80.08	19.92
1999	83.78	16.22
2000	85.59	14.41
2001	86.83	13.17
2002	85.71	14.29
2003	86.76	13.24
2004	90.98	9.02
2005	88.79	11.21
2006	88.40	11.60
2007	86.80	13.20
2008	87.44	12.56
2009	86.82	13.18
2010	88.21	11.79
2011	81.83	18.17
2012	84.43	15.57
2013	85.75	14.25
2014	84.86	15.14
2015	85.62	14.38
2016	82.65	17.35
2017	83.19	16.81

Table M2 Allocation of revenues from capital transactions in the Ukraine's consolidated budget between the state and local budgets in 1999 – 2017, %

	State budget	Local budgets
1999	96.68	3.32
2000	50.00	50.00
2001	70.00	30.00
2002	43.64	56.36
2003	42.40	57.60
2004	34.02	65.98
2005	25.90	74.10
2006	18.75	81.25
2007	28.13	71.88
2008	31.34	68.66
2009	29.73	70.27
2010	19.35	80.65
2011	21.74	78.26
2012	40.00	60.00
2013	18.75	81.25
2014	45.00	55.00
2015	11.11	88.89
2016	12.01	87.99
2017	13.28	86.72

Table M3 Allocation of revenues to the Ukraine's consolidated budget target funds between the state and local budgets in 1998 – 2017, %

	State budget	Local budgets
1998	73.93	26.07
1999	58.25	41.75
2000	84.90	15.10
2001	39.09	60.91
2002	38.00	62.00
2003	29.32	70.68
2004	28.59	71.41
2005	18.21	81.79
2006	33.33	66.67
2007	25.00	75.00
2008	30.30	69.70
2009	27.27	72.73
2010	42.86	57.14
2011	20.00	80.00
2012	37.50	62.50
2013	28.57	71.43
2014	40.00	60.00
2015	35.71	64.29
2016	36.75	63.25
2017	97.97	2.03

Table M4 Allocation of expenditures in the Ukraine's consolidated budget between the state and local budgets in 1991 – 2017, %

	State budget	Local budgets
1991	68.63	31.37
1992	62.17	37.83
1993	60.59	39.41
1994	69.70	30.30
1995	60.72	39.28
1996	65.59	34.41
1997	60.10	39.90
1998	51.86	48.14
1999	54.58	45.42
2000	64.71	35.29
2001	59.74	40.26
2002	58.90	41.10
2003	58.57	41.43
2004	62.16	37.84
2005	63.32	36.68
2006	58.77	41.23
2007	57.60	42.40
2008	59.33	40.67
2009	59.00	41.00
2010	59.89	40.11
2011	57.71	42.29
2012	55.42	44.58
2013	56.89	43.11
2014	57.27	42.73
2015	59.27	40.73
2016	58.56	41.44
2017	53.63	46.37

Appendix N

Table N1 Dynamics of the main types of tax revenues in the Ukraine's consolidated budget over 2013 – 2017

Years	2013	2014	2015	2016	2017
Volume of basic types of tax revenues to the Ukraine's consolidated budget, UAH billion					
Taxes on income, taxes on profit, taxes on the increased market value	127.14	115.40	139.04	199.01	259.08
Rent payment	28.86	33.60	41.96	46.61	51.13
Internal taxes on goods and services	164.94	184.12	249.25	337.26	435.43
Taxes on international trade and external transactions	13.34	12.61	40.30	20.37	24.54
Local taxes	7.32	8.06	27.04	42.26	53.28
Other taxes and fees	12.36	33.38	10.05	5.28	4.69
Share of main types of tax revenues in the Ukraine's consolidated budget in the overall structure of tax revenues, %					
Taxes on income, taxes on profit, taxes on the increased market value	35.92	29.81	27.39	30.58	31.28
Rent payment	8.15	8.68	8.27	7.16	6.17
Internal taxes on goods and services	46.60	47.56	49.10	51.82	52.58
Taxes on international trade and external transactions	3.77	3.26	7.94	3.13	2.96
Local taxes	2.07	2.08	5.33	6.49	6.43
Other taxes and fees	3.49	8.62	1.98	0.81	0.57
Share of main types of tax revenues in the Ukraine's consolidated budget in the overall structure of budget revenues, %					
Taxes on income, taxes on profit, taxes on the increased market value	28.71	25.30	21.32	25.42	25.48
Rent payment	6.52	7.37	6.43	5.95	5.03
Internal taxes on goods and services	37.25	40.37	38.23	43.08	42.82
Taxes on international trade and external transactions	3.01	2.76	6.18	2.60	2.41
Local taxes	1.65	1.77	4.15	5.40	5.24
Other taxes and fees	2.79	7.32	1.54	0.67	0.46

Source: calculated by author based on reports from the State treasury service of Ukraine over respective years

Appendix O

Table O1 Specific weight of capital investments
in the Ukrainian economy in the gross domestic product based on sources
of financing over 2010-2017, %

	2010	2011	2012	2013	2014	2015	2016	2017	2010–2017
Funds of the state budget	1.08	1.53	1.25	0.44	0.20	0.48	0.45	0.63	0.76
Funds of local budgets	0.60	0.68	0.66	0.48	0.43	1.00	1.32	1.70	0.86
Own funds of enterprises and organizations	11.73	12.96	13.14	11.81	11.29	12.88	12.21	12.68	12.34
Bank credits and other loans	2.41	3.22	3.05	2.47	1.59	1.45	1.33	1.21	2.09
Funds of foreign investors	0.39	0.44	0.38	0.30	0.41	0.57	0.48	0.25	0.40
Funds from individuals to housing construction	1.99	1.55	1.73	1.71	1.61	2.23	1.47	1.34	1.70
Other sources of funding	0.82	0.82	0.77	0.57	0.49	0.47	0.37	0.53	0.61
Total	19.02	21.20	20.97	17.79	16.03	19.07	17.63	18.34	18.76

Source: calculated by author based on data from the National Bank of Ukraine and the State service of statistics of Ukraine

Appendix P

Table P1 Specific weight and structure of capital expenditures of local budgets in the gross domestic product in 2008 – 2017, %

Capital expenditures	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Capital transfers to enterprises	0.7	0.3	0.2	0.3	0.3	0.3	0.2	0.4	0.6	1.0
Overhaul	0.9	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.9	0.9
Items and equipment for long-term use	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.4	0.3
Capital construction	0.3	0.1	0.2	0.2	0.2	0.1	0.1	0.3	0.2	0.2
Other	0.5	0.1	0.1	–	–	–	–	–	–	–
Total	2.7	1.3	1.2	1.3	1.2	1.0	0.9	1.6	2.2	2.5

Source: calculated by author based on data from the State treasury service of Ukraine and the State service of statistics of Ukraine

Table P2 Specific weight and structure of capital expenditures of the state budget in the gross domestic product in 2008 – 2017, %

Capital expenditures	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Capital transfers to enterprises	0.6	1.1	1.3	1.0	0.5	0.1	0.2	0.2	0.3	0.6
Overhaul	0.1	0.1	0.2	0.2	0.1	0.0	0.1	0.1	0.2	0.1
Items and equipment for long-term use	0.1	0.2	0.3	0.3	0.3	0.2	0.2	0.4	0.3	0.1
Capital construction	0.1	0.1	0.1	0.2	0.1	0.0	0.1	0.1	0.2	0.1
Land and intangible assets	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
State reserves	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Capital inter-budgetary transfers	0.0	0.2	0.5	0.3	0.2	0.1	0.1	0.3	–	0.0
Total	1.1	1.9	2.4	2.1	1.2	0.5	0.9	1.2	0.9	1.1

Source: calculated by author based on data from the State treasury service of Ukraine and the State service of statistics of Ukraine