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Information and Analytical Support for Transfer Pricing Control in Ukraine

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Abstract. *The article is devoted to the study of information and analytical support for transfer pricing tax control in Ukraine as a key instrument for counteracting tax base erosion under conditions of globalization, digitalization, and martial law. The relevance of the topic is driven by the growing role of multinational enterprise groups in generating tax revenues, the increasing complexity of business chains, enhanced capital mobility, and the need to ensure a fair allocation of the tax burden among jurisdictions. In the context of limited public financial resources, the ability of tax authorities to effectively apply analytical tools to identify risky transactions and substantiate control decisions becomes particularly important. The purpose of the article is to define the content and specific features of the information and analytical component of transfer pricing tax control and to assess its impact on the effectiveness of control procedures and the reduction of tax risks. The study employs methods of analysis and synthesis, comparative, logical, and systemic approaches, as well as abstraction and structuring to develop a comprehensive vision of the modern control model. It is established that transfer pricing tax control in Ukraine has evolved from formal price verification to a comprehensive analytical process focused on assessing the economic substance of transactions, analyzing value creation chains, and examining the allocation of functions, assets, and risks among related parties. The decisive role of information and analytical support is substantiated, as it is based on the integration of tax, customs, open, and international information sources and is implemented through a risk-oriented approach to taxpayer selection. The SWOT analysis made it possible to identify the strengths of the system (regulatory clarity, formalization of procedures, implementation of digital tools) and its weaknesses (limited possibilities for comparability analysis under martial law, high compliance costs), as well as to outline threats and directions for further development. The PEST analysis revealed key political, economic, socio-cultural, and technological factors influencing the organization of control. The practical value of the results lies in their potential use for improving analytical procedures, enhancing the effectiveness of risk-oriented monitoring, and strengthening tax risk management.*

Keywords: tax control, tax administration, transfer pricing, arm's length principle, information and analytical support.

JEL Classification: H25, H26, M41, M48

Інформаційно-аналітичне забезпечення податкового контролю за трансфертним ціноутворенням в Україні

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Анотація. Статтю присвячено дослідженню інформаційно-аналітичного забезпечення податкового контролю за трансфертним ціноутворенням в Україні як ключового інструменту протидії розмиванню податкової бази в умовах глобалізації, цифровізації та дії воєнного стану. Актуальність теми зумовлена зростанням ролі міжнародних груп компаній у формуванні податкових надходжень, ускладненням бізнес-ланцюгів, підвищенням мобільності капіталу та необхідністю справедливого розподілу податкового навантаження між юрисдикціями. За умов обмежених фінансових ресурсів держави особливого значення набуває здатність податкових органів ефективно застосовувати аналітичні інструменти для виявлення ризикових операцій і обґрунтування контрольних рішень. Метою статті є визначення змісту та особливостей інформаційно-аналітичної складової податкового контролю за трансфертним ціноутворенням і оцінка її впливу на результативність контрольних процедур та зниження податкових ризиків. У дослідженні застосовано методи аналізу й синтезу, порівняльний, логічний і системний підходи, а також абстрагування і структурування для формування цілісного бачення сучасної моделі контролю. Встановлено, що податковий контроль за трансфертним ціноутворенням в Україні трансформувалася від формальної перевірки цін до комплексного аналітичного процесу, орієнтованого на оцінку економічної сутності операцій, аналіз ланцюгів створення вартості та розподілу функцій, активів і ризиків між пов'язаними особами. Обґрунтовано визначальну роль інформаційно-аналітичного забезпечення, яке базується на інтеграції податкових, митних, відкритих і міжнародних джерел інформації та реалізується через ризик-орієнтований підхід до відбору платників. SWOT-аналіз дозволив виокремити сильні сторони системи (нормативну визначеність, формалізацію процедур, впровадження цифрових інструментів) і слабкі сторони (обмежені можливості зіставного аналізу в умовах воєнного стану, високу вартість комплаєнсу), а також окреслити загрози та напрями розвитку. PEST-аналіз виявив ключові політичні, економічні, соціо-культурні й технологічні чинники впливу на організацію контролю. Практична цінність результатів полягає у можливості їх використання для вдосконалення аналітичних процедур, підвищення ефективності ризик-орієнтованого моніторингу та управління податковими ризиками.

Ключові слова: податковий контроль, податкове адміністрування, трансфертне ціноутворення, принцип «втягнутої руки», інформаційно-аналітичне забезпечення.

1 Introduction

In the context of digitalization and globalization, the system of tax control is undergoing a certain transformation. With the introduction of electronic systems, the activities of tax authorities have changed across all areas – from monitoring procedures to the conduct of tax audits. At the same time, one of the major contemporary challenges for

tax authorities worldwide is the taxation of profits of multinational enterprise (MNE) groups. This issue is directly related to the fairness of tax burden allocation and public trust in the state as a whole. Transfer pricing control arises at the intersection of these aspects and is aimed at counteracting the improper shifting of profits out of taxation through transactions conducted between related parties.

Today, the issues of insufficient budget revenues and inefficient public spending remain highly relevant and unquestionably important for Ukraine. On the one hand, the domestic economy is integrating into global value chains and attracting foreign investment, which overall contributes to national development and stability. On the other hand, fiscal gaps persist, alongside the need to mobilize additional financial resources for the defense sector in connection with the Russian-Ukrainian war and for the restoration of infrastructure damaged by military actions. Additional challenges stem from business relocation abroad and the expansion of the shadow economy. Under such unstable conditions, finding a balance in the sphere of tax control becomes an extremely important and complex task, complicated by numerous contradictions.

Tax control in Ukraine has long moved beyond the mere verification of invoice prices. Instead, it focuses on assessing the economic rationale of transactions, their functional aspects, assets and risks, as well as determining the place of value creation. Ukrainian scholars directly link transfer pricing with the priorities of tax policy and the tasks of tax authorities in reducing opportunities for tax avoidance [4]. This encourages viewing the issue as a balance: the state seeks to protect the tax base, while business advocates for predictable rules and clear evidentiary standards. This balance is further influenced by martial law, which has altered the regime of tax control, procedural timelines, and evidentiary requirements. Research by S. Lekar and K. Ryzhenkova analyzes the specific features of administrative and legal regulation of the tax sphere under martial law, particularly through special state decisions affecting the financial and tax systems [3]. Moreover, the Government of Ukraine has zapkened a long-term reform perspective through the National Revenue Strategy until 2030. In this context, digitalization and international transparency represent a distinct dimension of change. The State Tax Service of Ukraine publicly describes digital transfer pricing control processes, linking them to risk-oriented approaches and analytics [2]. Academic literature increasingly advances the thesis that the transfer pricing control system is entering a stage of digital transformation and that its effectiveness should be assessed through data and practical outcomes rather than declarations alone [1; 8].

2 Theoretical and Legal Foundations of Transfer Pricing Control in Ukraine

Despite numerous challenges, transfer pricing rules were introduced in Ukraine in 2013. The system of transfer pricing control was developed

within a relatively short timeframe under pressure from international partners and on the basis of the BEPS Action Plan and the recommendations of the OECD. Such an approach led to several theoretical and practical difficulties, including ensuring coherence between the overall tax control system and transfer pricing control, clarifying the objectives and instruments of transfer pricing regulation, and developing strategies for the implementation of international practices.

Given the complexity of transfer pricing control, it is advisable to consider its theoretical foundations, including its essence, place within the tax administration system, content, and regulatory framework.

In a broad sense, transfer pricing refers to the setting of transfer prices in transactions between related companies or divisions of the same enterprise. In a narrower sense, it concerns the calculation of such prices in transactions where the object of trade crosses a customs border [5]. From a tax perspective, transfer pricing operates as a set of rules governing controlled transactions between associated enterprises to ensure that the tax base complies with the arm's length principle. Transfer pricing is closely linked to corporate income tax and to the range of transactions recognized by legislation as controlled. This construction reflects the fact that attempts at tax avoidance are analyzed not only through corporate income tax returns but also through the market dimension and the key question: "Do the conditions of the controlled transaction correspond to those that independent parties would have agreed under comparable circumstances?"

Transfer pricing is particularly characteristic of situations involving conflicts of interest within multinational enterprise groups. A parent company may be inclined to align internal prices to support a production unit, reallocate margins, and reduce the overall tax burden. The state, by contrast, expects that prices between related parties will not deviate from market levels. Therefore, transfer pricing control is embedded within the general system of tax control, yet possesses its own specific features and instruments.

The study determines that analytics constitute the fundamental element of transfer pricing control. Through analytical tools, potential violations may be detected even before inspectors initiate an audit. While general tax control and transfer pricing control share common features – being integrated, conducted by the same authority, and governed by shared principles – their fundamental difference lies in their objects of control and methods of proof. General tax control relies on tax reporting, primary

documents, and payment deadlines, whereas transfer pricing control focuses on the conditions of specific controlled transactions and the logic of pricing. In transfer pricing, comparative analysis and the description of functions, risks, and assets of the parties are decisive, rather than merely the fact of payment or the existence of a contract.

3 SWOT Analysis of Transfer Pricing Control: Strengths and Weaknesses

Ukraine has implemented the key elements of the three-tiered approach by amending its legislation and approving reporting forms, namely the Report on Controlled Transactions, transfer pricing documentation (local file), the master file, the Country-by-Country Report (CbCR), and the notification of participation in a multinational enterprise group. These reporting forms provide the controlling authority with the necessary data, which are subsequently compared and analyzed during the monitoring process. In this regard, the specific features of transfer pricing control may be considered through three interrelated aspects: reporting, documentation, and audit.

The CbCR introduces a separate risk classification system for multinational groups. Its practical value primarily lies in the comparison of group entities across different jurisdictions, as the multinational enterprise group demonstrates how companies declare revenues and profits, allocate assets and personnel, and most importantly where they pay taxes. This enables inspectors to focus on transactions or functions where profit allocation appears disproportionate to actual business presence. In our view, this enhances the effectiveness of tax control within the group and facilitates the concentration of tax disputes within specific segments of the group structure.

Transfer pricing documentation establishes a distinct control process, as domestic legislation allows it to be submitted in any format, provided that it contains the required substantive elements. This means that the state grants taxpayers flexibility in structuring their documentation, while at the same time requiring the inclusion of essential components, such as information about the entity, description of business activities, group structure and strategies, functional analysis, risk allocation, selected pricing method, comparability analysis, sources of information, and other relevant elements. Documentation that fails to address the questions of the controlling authority – or, conversely, creates inconsistencies during discussions – may result in significant financial penalties for the taxpayer.

The tax audit of compliance with the arm's length principle has a specific feature, namely

the extended duration of the audit procedure. Subparagraph 39.5.2.8 of the Tax Code of Ukraine establishes that such an audit shall not exceed 18 months and may be extended for an additional 12 months if it is necessary to obtain information from foreign authorities, conduct expert examinations, or translate documents into Ukrainian for the purpose of assessing compliance of controlled transactions with the arm's length principle. The lengthy timeframe is primarily обусловлена the seven-year statute of limitations applicable in this area of tax control and the limited resources of the State Tax Service of Ukraine, which may result in the review of a single case lasting several months. During this period, the taxpayer must ensure the readiness of its financial, tax, and legal departments to cooperate with the controlling authority, as the reconciliation of transactions requires active involvement of specialists from different divisions of the company.

Thus, the informational component relies on various data sources, including external comparability databases and open sources. The State Tax Service of Ukraine publishes materials listing sources of information for transfer pricing purposes and clarifies that the controlling authority may use the same sources as taxpayers, provided they ensure comparability. The primary objective is to correctly benchmark the controlled transaction, as errors in filters or in grouping data for the comparability set may easily transform a market range into a statistical artifact, thereby creating additional risk. The origin of information in transfer pricing control may be divided into four channels: tax data; customs data; open-source information; international channels.

The intellectual component of transfer pricing control manifests itself in the requirement for the inspector to reconstruct the pricing model rather than merely verify accounting records. The inspector analyzes the functions of the parties, the allocation of risks, the contribution of assets, and searches for comparable transactions or companies. Ukrainian research on the risk-oriented approach in transfer pricing control emphasizes that the controlling authority cannot thoroughly review every report and therefore selects audit targets based on risk indicators and analytical tools. For businesses, this means that an error in reasoning – such as an unexplained risk, inconsistent functional profile, or weak comparability – may be more critical than a purely arithmetic mistake.

Accordingly, the core elements that define the practice of transfer pricing control include the identification of potential risks and monitoring,

interviews with responsible officers or employees, and audits of compliance with the arm’s length principle.

Table 1 presents a SWOT analysis of transfer pricing control in Ukraine as of the end of 2025.

Turning to the strengths, first, the rules governing commodity transactions are clearly regulated. Second, the State Tax Service of Ukraine has formalized control procedures, including monitoring of controlled transactions and interviews with company officials or employees. The quoted price mechanism relies on officially defined information sources, reducing the scope for arbitrary selection of price benchmarks in commodity transactions. Third, a significant strength lies in the creation of the proprietary analytical program “Big Data TP”, which enhances the efficiency of tax administration and facilitates the automation of risk analysis in transfer pricing.

At the same time, the weaknesses are equally significant. The first vulnerability concerns the comparability of controlled transactions during wartime reporting periods, which alter supply chains and generate atypical business models and tax planning practices. These changes complicate economic analysis in transfer pricing, particularly regarding internal financial decisions such as product pricing justification and cost calculations. The second weakness relates to compliance costs. Accounting, data collection, preparation of analytical materials, and evidence require a dedicated accounting and analytical unit within the audited enterprise, which may itself be viewed as a distinct object of organizational control.

Threats during wartime are highly predictable. The first threat lies in the IT sphere, particularly cyberattacks targeting the databases of the State Tax Service of Ukraine, which may disrupt tax control operations and require enhanced attention from internal security divisions. The second threat concerns customs risks arising for entities

engaged in foreign economic activity as a result of conducting controlled transactions within transfer pricing structures. These risks include:

1. the risk of failing to classify a transaction as controlled;
2. the risk of failing to consider all relevant prices when determining the arm’s length range;
3. currency fluctuations;
4. the need to adjust tax liabilities, potentially affecting the supply price;
5. the loss of counterparties due to price increases resulting from the application of the arm’s length principle.

Given Ukraine’s European integration course, the “opportunities” dimension of the SWOT analysis should focus on the implementation of the most advanced international practices. One such mechanism is the Advance Pricing Agreement (APA). Although formally established in Ukrainian legislation, this mechanism has not yet gained broad practical application. It allows large taxpayers to agree in advance on their transfer pricing methodology and thereby avoid future disputes with tax authorities.

4 PEST Analysis of Transfer Pricing Tax Control: Political, Economic, Socio-Cultural, and Technological Factors

Considering the above, we believe that when analyzing transfer pricing tax control in Ukraine, it is also important to take into account political, economic, social, and technological factors. Therefore, Table 2 presents a PEST analysis of this issue.

The political factor may be associated with the state’s course toward convergence with international standards of tax transparency and data exchange. Transfer pricing practices and standards in Ukraine are shaped by international and European experience and will continue to depend on it. Accordingly, the likelihood of purely national

Table 1 SWOT Analysis of Transfer Pricing Control in Ukraine

Strengths	Weaknesses
1. Legislative certainty regarding commodity transactions. 2. Transparent tax control procedures. 3. Development of a powerful analytical tool, Big Data TP.	1. Insufficient comparability database for Ukrainian companies under martial law conditions. 2. High compliance costs for both taxpayers and the state.
Opportunities	Threats
1. Implementation of modern global practices in transfer pricing control. 2. Expansion of the functionality of the Big Data TP analytical tool.	1. Cyberattacks on the IT infrastructure of the State Tax Service. 2. Customs-related risks faced by foreign economic activity entities.

Source: developed by the authors based on the conducted research

Table 2 PEST Analysis of Transfer Pricing Tax Control in Ukraine

Political Factors	Economic Factors
1. Strong influence of foreign practices; 2. List of jurisdictions for control purposes.	1. Restructuring of costs, supply chains, and export logistics due to the war; 2. Exchange rate policy of the National Bank of Ukraine.
Socio-Cultural Factors	Technological Factors
1. The “Taxes Protect” campaign; 2. Large-scale emigration from Ukraine.	1. Implementation of Big Data TP; 2. Implementation of SAF-T UA.

Source: developed by the authors based on the conducted research

innovations or radical changes in the substance of these practices during their adaptation remains low.

The economic context of transfer pricing is primarily shaped by the war and the related restructuring of costs, supply chains, and export logistics. In its public update on recovery needs, the World Bank, together with its partners, directly points to the scale of recovery needs in sectors that businesses experience through tariffs and routes, particularly energy and transport, and outlines the financing gap for 2025 [10]. Exchange rate policy also plays a significant role, as it affects import prices, financing costs, interest expenses, and profitability. The National Bank of Ukraine is implementing a strategy aimed at increasing exchange rate flexibility and returning to inflation targeting [6]. Consequently, an additional risk arises: the same pricing model may generate different financial outcomes depending on exchange rate fluctuations and currency restriction regimes.

The socio-cultural factor includes public perception of national tax practices and standards. From the perspective of the State Tax Service of Ukraine, this factor is shaped by how the state communicates and how such communication influences the acceptability of aggressive tax practices. The Ministry of Finance of Ukraine, together with the State Tax Service of Ukraine, launched the “Taxes Protect” campaign, explaining that deductions from official income are transformed into expenditures on defense, healthcare, and education. This represents a clear example of a governmental communication framework in which ordinary citizens can understand why and how much tax should be paid.

A second social variable is the scale of population displacement and, consequently, changes in the labor market. The United Nations High Commissioner for Refugees estimates that as of September 2025, 5.75 million Ukrainian refugees have been recorded worldwide [9], while Eurostat reports that as of 31 December 2023, approximately 4.3 million persons who fled the war were under temporary protection in EU countries [7]. Migration and relocation increase

competition for highly specialized professionals, including tax analysts, economists, lawyers, and accountants. For taxpayers, this results in higher compliance costs and more complex internal control over documentation and data related to controlled transactions.

The technological dimension of transfer pricing in Ukraine was significantly strengthened in December 2024 with the implementation of the Big Data TP system. Its main advantage lies in enabling the tax authority to shift tax control to a more analytical level and to enhance the monitoring of risk indicators among taxpayers. The State Tax Service of Ukraine is also actively implementing SAF-T UA (Standard Audit File for Tax). Thus, the technological factor in transfer pricing is moving into the practical domain: a taxpayer either possesses the capacity to collect and structure data in a format suitable for analytical testing by the controlling authorities, or incurs additional time and financial costs to manually explain discrepancies.

5 Conclusion

The study demonstrates that transfer pricing control has evolved into an independent, highly intellectualized subsystem of general tax control with its own specific characteristics. Unlike traditional audits, transfer pricing control focuses not on the formal existence of documents but on the economic substance of transactions, the analysis of value creation chains, and the allocation of functions, assets, and risks among the parties to controlled transactions. Its specificity lies not only in the significant volume of data subject to analysis, but also in the necessity to reconstruct the economic logic of pricing, assess the functional profile of the parties, evaluate risk allocation, and determine the real contribution of assets to value creation.

Overall, transfer pricing tax control in Ukraine is at a stage of active development and technological sophistication, consistent with the country’s European integration course and international standards of tax transparency. At the same time,

further improvement of its effectiveness requires balancing the fiscal interests of the state with the administrative burden on taxpayers, developing preventive instruments, and strengthening the analytical component of control.

The introduction in Ukraine of the three-tiered transfer pricing reporting approach – namely the Report on Controlled Transactions, transfer pricing documentation (local file), the master file, and the Country-by-Country Report (CbCR) – has created an informational basis for risk-oriented monitoring and subsequent audits. This has enabled the State Tax Service of Ukraine to move from formal control toward analytical selection of audit targets, concentrating resources on transactions with a higher risk of tax base erosion.

The analysis confirms that the key components of transfer pricing tax control are reporting, documentation, and audits of compliance with the arm's length principle, which are closely interrelated. Transfer pricing documentation plays a central role in forming the evidentiary basis, as it explains the economic rationale for pricing and

financial results. Under a risk-oriented approach, the quality and consistency of reasoning may be more critical for taxpayers than mere arithmetic accuracy.

An important feature of modern transfer pricing control is the active use of multi-channel information sources, including tax and customs data, open sources, and international information exchange. This approach significantly expands the analytical capabilities of tax authorities, but at the same time increases the requirements for proper data comparability, since errors in selecting comparable indicators may lead to incorrect conclusions and an increase in tax disputes.

The conducted SWOT and PEST analyses have identified both the strengths of Ukraine's transfer pricing tax control system – such as regulatory clarity in commodity transactions, formalized procedures, and the implementation of the Big Data TP analytical tool – and its vulnerabilities. These include limited comparability opportunities under martial law conditions, high compliance costs, and increased IT and customs-related risks.

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