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G. Loskorikh,
PhD 071 "Accounting and Taxation", Associate Professor, Deputy Head of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University
ORCID ID: https://orcid.org/0000-0002-5402-7220
G. Pataki,
Senior Lecturer of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University, PhD student at the Doctoral School of Management and Business, University of Debrecen
ORCID ID: https://orcid.org/0000-0001-6761-7732
O. Perchi,
Senior Lecturer of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University
ORCID ID: https://orcid.org/0000-0003-4514-721X

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BUSINESS DYNAMICS, SECTORAL COMPOSITION, AND TAX ENVIRONMENT UNDER WARTIME CONDITIONS: EVIDENCE FROM THE BEREHOVE CITY TERRITORIAL COMMUNITY

Г. Л. Лоскоріх,
доктор філософії 071 "Облік і оподаткування", доцент, заступник завідувача кафедри обліку і аудиту, Закарпатський угорський університет імені Ференца Ракоці ІІ
Г. Ф. Потокі,
старший викладач кафедри обліку і аудиту, Закарпатський угорський університет імені Ференца Ракоці ІІ, аспірант Докторської школи менеджменту та бізнесу, Дебреценський університет
О. Ф. Перчі,
старший викладач кафедри обліку і аудиту, Закарпатський угорський університет імені Ференца Ракоці ІІ

ДИНАМІКА ПІДПРИЄМНИЦЬКОЇ ДІЯЛЬНОСТІ, СЕКТОРАЛЬНА СТРУКТУРА ТА ПОДАТКОВЕ СЕРЕДОВИЩЕ В УМОВАХ ВОЄННОГО СТАНУ (НА ПРИКЛАДІ БЕРЕГІВСЬКОЇ ТЕРИТОРІАЛЬНОЇ ГРОМАДИ)

This study aims to develop a coherent empirical picture of transformations in the local entrepreneurial sector and to interpret them through the lens of budgetary and tax resilience, using the Berehove City Territorial Community as a case study. The object of the research is the entrepreneurial sector of the Berehove City Territorial Community, while the subject concerns the patterns and specific features of changes in business dynamics, sectoral structure, and the tax environment under martial law. The methodological framework is grounded in structural analysis, comparison, and generalization, which together enable the integration of a descriptive characterization of changes with their economic interpretation in the context of the fiscal capacity and adaptability of local public finances. The empirical basis comprises an author-compiled database of 230 profit-oriented legal entities (as of August 2025), constructed from aggregated information from state registries (including economic activity by KVED codes, activity status, and indicators of scale

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and operational performance), as well as official statistics on local budget execution and the regulatory and institutional parameters of tax policy under martial law. The results indicate the predominance of small— and medium-scale economic entities (dominated by limited liability companies, farm enterprises, and private enterprises), pronounced long-term unevenness in enterprise registration dynamics, and the presence of a substantial segment of passive (economically inactive) legal entities. The community's sectoral profile is characterized by the leading role of the agrarian segment and the significance of manufacturing and trade, which together form a mixed local economy with potential for relative resilience under wartime conditions, while simultaneously constraining rapid structural modernization in the absence of investment incentives. An assessment of the tax environment shows that tax revenues increased by nearly one half in 2021—2024, with the largest growth in 2022 and a deceleration in 2023—2024. Taxes on income and profits remain the dominant component; however, in 2024 the role of local taxes and fees strengthened markedly, primarily due to the single tax. This shift signals increased fiscal autonomy of the community while also intensifying the dependence of the revenue base on the performance of small businesses and fluctuations in demand. The practical value of the findings lies in their potential use by local self-government bodies to adjust instruments for supporting entrepreneurship and to manage the budget revenue base under a wartime economy. A promising avenue for further research is the application of cluster analysis to identify homogeneous groups of enterprises based on key financial and economic indicators and employment parameters, enabling a more precise diagnosis of risks and recovery potential.

Дослідження має на меті сформувати цілісну емпіричну картину трансформацій локального підприємницького сектору та інтерпретувати їх у контексті бюджетно-податкової стійкості (на прикладі Берегівської міської територіальної громади). Об'єктом дослідження виступає підприємницький сектор Берегівської міської територіальної громади, предметом — закономірності та особливості трансформації бізнес-динаміки, секторальної структури та податкового середовища в період воєнного стану. Методологічну основу становлять підходи структурного аналізу, порівняння та узагальнення, що дають змогу поєднати описову характеристику змін з їх економічною інтерпретацією у контексті фіскальної спроможності та адаптивності місцевих фінансів. Емпірична база включає авторську базу даних 230 прибутково орієнтованих юридичних осіб (станом на серпень 2025 р.), сформовану на основі агрегованих відомостей державних реєстрів (зокрема за видами економічної діяльності за КВЕД, статусом активності, параметрами масштабу та операційної діяльності), а також офіційну статистику виконання бюджету громади й нормативно-інституційні параметри податкового регулювання в умовах воєнного стану. У результаті встановлено домінування малих і середніх за масштабом суб'єктів господарювання (переважання ТОВ, фермерських господарств і приватних підприємств), нерівномірність динаміки реєстрації підприємств у довгостроковому вимірі та наявність помітного сегмента пасивних (економічно неактивних) юридичних осіб. Секторальний профіль громади характеризується провідною роллю аграрного сегмента та значущістю переробки й торгівлі, що формує комбінований тип локальної економіки з потенціалом відносної стійкості в умовах війни, але водночас обмежує можливості швидкої структурної модернізації без інвестиційних стимулів. Аналіз податкового середовища засвідчив зростання податкових надходжень у 2021—2024 рр. майже на половину, з найбільшим приростом у 2022 р. та уповільненням темпів у 2023—2024 рр.; домінуючим компонентом залишаються податки на доходи/прибуток, водночас у 2024 р. істотно посилилася роль місцевих податків і зборів, насамперед за рахунок єдиного податку. Це є індикатором посилення фіскальної автономії громади та одночасного зростання залежності доходної бази від стану малого бізнесу й коливань попиту. Практичне значення результатів полягає в можливості їх використання органами місцевого самоврядування для коригування інструментів підтримки підприємництва та управління доходною базою бюджету в умовах воєнної економіки. Перспективою подальших досліджень є кластерний аналіз підприємств для виокремлення однорідних груп за фінансово-економічними параметрами та показниками зайнятості з метою точнішої діагностики ризиків і потенціалу відновлення.

Key words: entrepreneurial sector, territorial community, sectoral and industry structure (KVED), tax environment, local taxes, local budget, fiscal resilience, martial law.

Ключові слова: підприємницький сектор, територіальна громада, галузево-секторальна структура (КВЕД), податкове середовище, місцеві податки, місцевий бюджет, фіскальна стійкість, воєнний стан.

GENERAL STATEMENT OF THE PROBLEM AND ITS CONNECTION WITH IMPORTANT SCIENTIFIC OR PRACTICAL TASKS

Russia's full-scale invasion of Ukraine has constituted a systemic shock to the national economy and local economic systems, substantially altering the conditions under which entrepreneurship operates, the structure of demand and supply, logistics, investment expectations, and the overall risk profile of business activity. These changes are particularly visible at the level of territorial communities (hromadas), where firm-level dynamics are directly linked to the fiscal capacity of local budgets through the tax base,

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employment, business turnover, and the quality of tax and fee administration. Under martial law, local self-government bodies face a dual challenge: sustaining the viability of the entrepreneurial sector while maintaining sufficient budget revenues to finance basic public services and support social resilience.

The relevance of this study is driven by the need for robust empirical evidence on how wartime conditions affect (i) the dynamics of the entrepreneurial sector, (ii) its sectoral composition, and (iii) the local tax environment. At the same time, both academic and applied research continues to exhibit a gap between nationwide assessments of wartime impacts and detailed meso- and micro-level studies that incorporate the specific features of an individual community-its economic specialization, border location, SME structure, behavioral responses of economic actors, and fiscal implications for local public finances. A community-level focus therefore enables a more accurate description of real transformations in the local business environment and supports policy-relevant conclusions for local governance.

FORMULATION OF THE OBJECTIVES OF THE ARTICLE (TASK STATEMENT)

This article provides a comprehensive analysis of changes in the entrepreneurial sector of the Berehove City Territorial Community under wartime conditions, focusing on: (i) the dynamics of enterprise registration and activity status; (ii) the sectoral composition of the business base and wartime-related shifts; and (iii) key elements of the local tax environment that shape incentives and constraints for entrepreneurship and determine the revenue capacity of the community budget.

ANALYSIS OF THE LATEST RESEARCH AND PUBLICATIONS

Current research on business activity and public finance in Ukraine under martial law can be grouped into three interrelated strands: (1) transformation of the business environment and firms' behavioral responses; (2) sectoral shifts and the uneven impact of the war across industries; and (3) adaptation of the tax system and the resilience of local budgets. The contribution of the key studies underpinning the theoretical and empirical framework of this research is summarized below.

Ayele Y., Korwatanasakul U. and Cantore N. [1] examine the impact of the war on Ukraine's industrial sectors, offering a sector-oriented analysis of the shock's asymmetry and the differentiated losses and adjustment responses across industries. The authors in [2] analyze the transformation of Zakarpattia's business environment driven by enterprise relocation, with particular attention to fiscal consequences, including shifts in tax revenues and local budget dynamics during economic crisis conditions. Dligach A. and Stavytskyy A. [3] identify key determinants of resilience among micro, small, and medium-sized enterprises in Ukraine. Khodan M. and Burtnyak I. [4] examine the functioning of local budgets during the war, highlighting key challenges, adaptation strategies, and the role of participatory budgeting in sustaining trust and effectiveness in crisis conditions. Kotina H., Stepura M., Matviichuk D. and Maister A. [5] assess the resilience of local public finances and regional development, outlining risks to revenue bases and budget balance as well as opportunities for policy and managerial adaptation. Kazak O. and Sulyma M. [10] analyze business transformation during the first year of the war, focusing on changes in business models, organizational approaches, and firm-level adaptation strategies. Melnyk T. [11] synthesizes the state of Ukrainian business under wartime conditions, systematizing key challenges (risk, uncertainty, resource constraints) and outlining policy and managerial responses. The study in [13] provides statistical evidence on macro-environmental determinants of micro- and small-enterprise formation and the potential implications for tax revenues in Ukraine and Zakarpattia.

While acknowledging these contributions, the integrated local mechanism linking business dynamics, sectoral structure, and wartime tax regimes remains insufficiently examined. This mechanism is pivotal for understanding how the tax base and fiscal capacity evolve within a specific territorial community, including the Berehove City Territorial Community.

SUMMARY OF THE MAIN RESEARCH MATERIAL

The empirical basis of this study is an author-compiled enterprise database assembled through primary data collection. Data extraction began in late 2024, and the dataset was finalized in August 2025. In Ukraine, access to information on registered economic actors depends substantially on legal status. Financial statements and selected registry attributes for legal entities are available through platforms that provide aggregated registry-based data (often as paid services for research and business intelligence). By contrast, sole

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Table 1. Distribution of enterprises in the Berehove City Territorial Community sample by legal form (n = 230)

Legal form	*Number of enterprises*
Joint-stock company (public, PJSP)	0
Joint-stock company (private, PrJSP)	0
Limited Liability Pompany (LLP)	146
Private enterprise (PP)	25
Farm Enterprise (FG)	59
Pooperative	0
Other (subsidiary, concern)	0
Total	*230*

Source: Authors' compilation.

proprietorships (natural person-entrepreneur, FOP) cannot be systematically identified through these sources because they do not file annual financial statements in the same way and do not have a separate tax identification number distinct from the individual. Consequently, the present analysis focuses on profit-oriented organizations with legal personality.

Data were collected using Opendatabot [6], a Ukrainian open-data provider and analytical platform aggregating searchable information from multiple state registries (companies, sole proprietors, court cases, tax debts, and related records). The Berehove City Territorial Community is located in Zakarpattia Oblast; it comprises 18 settlements, covers 255.6 km^2, and has a population of 44,128 [9].

The study aimed to compile a comprehensive list of for-profit legal entities for the community. However, the platform enables free extraction of only up to five records at a time, and bulk export was not available. The dataset was therefore compiled manually. Records were reviewed in descending order of reported employment; accordingly, the resulting dataset should be interpreted as a size-prioritized (purposive) sample rather than a fully representative census.

The final dataset contains 230 for-profit legal entities, corresponding to approximately 12.6% of all registry-listed organizations for the community (n = 1,825, including for-profit, non-profit, and public institutions). Non-profit entities (educational institutions, civil organizations, charitable foundations, state institutions, etc.) were excluded. The sample's legal-form composition is presented in Table 1.

The absence of joint-stock companies suggests a limited presence of large corporatized enterprises in the community. The most prevalent legal form is the Limited Liability Company (LLC), followed by farm enterprises (FG) and private enterprises (PP), a Ukrainian legal-entity form often used by smaller privately owned businesses.

In addition to basic company identifiers, the database includes economic activity classification (KVED), establishment and (where available) closure information, ownership-related attributes (qualitative data), and quantitative financial indicators (net revenue, net income, average assets and liabilities, and the number of employees). Using descriptive statistics, we examine business dynamics through establishment and closure patterns, activity-status distributions, and sectoral

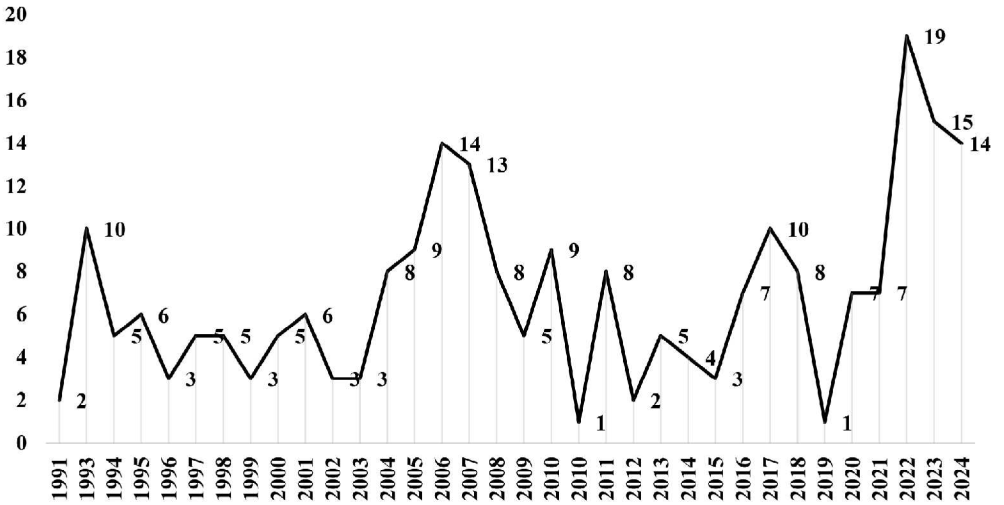

Fig. 1. Opening trends of enterprises in the Berehove micro-region between 1991 and 2024 (n = 230)

Source: Authors' compilation.

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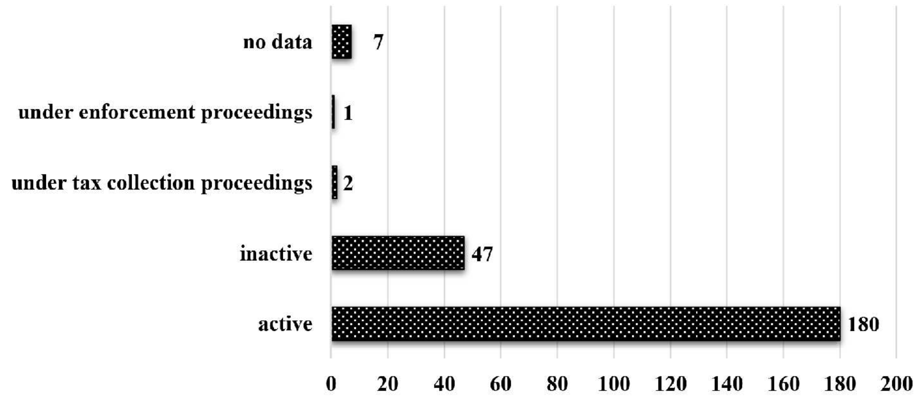

Fig. 2. Distribution of enterprises in the Berehove micro-region by activity status (n = 230)

Source: Authors' compilation.

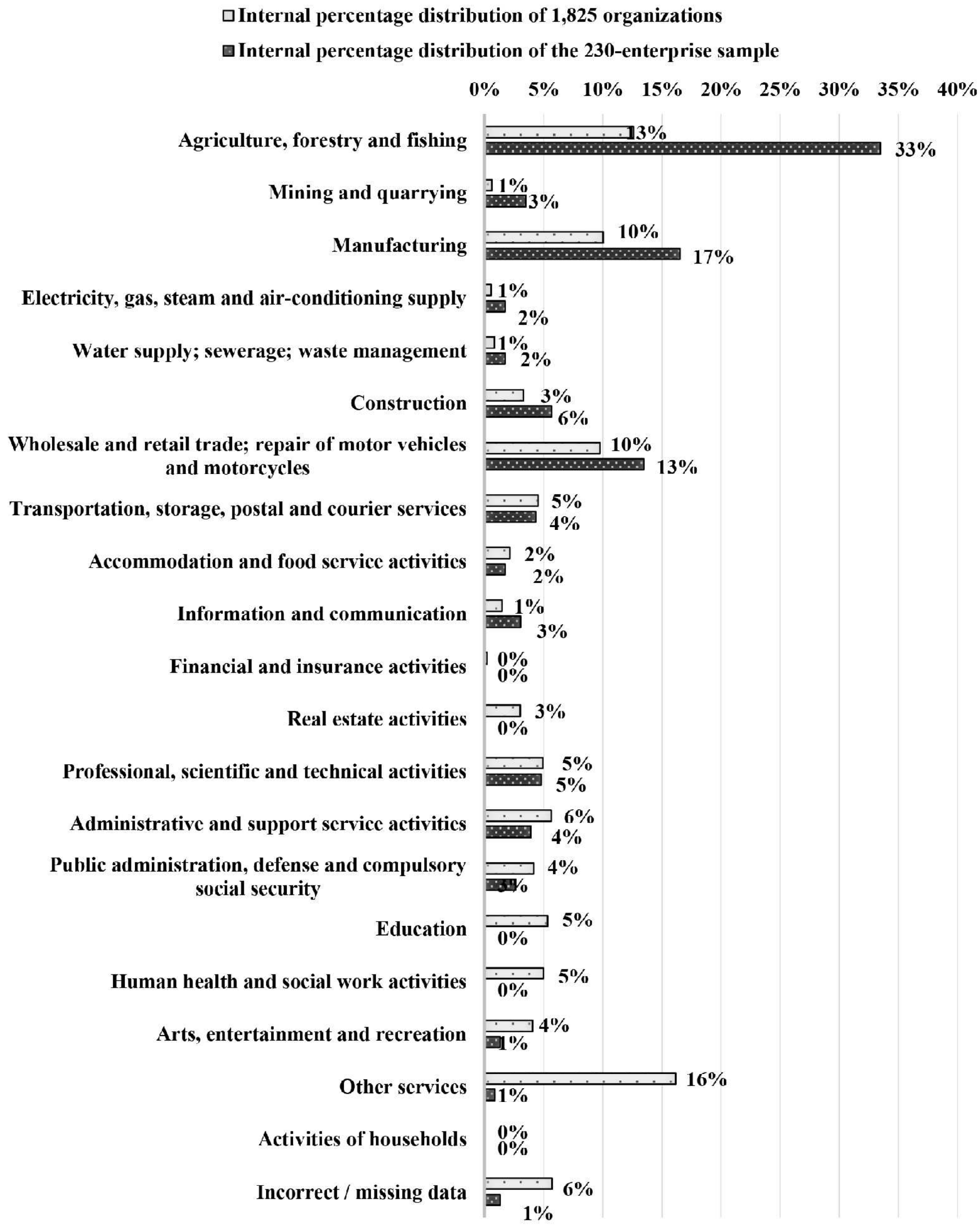

Fig. 3. Distribution of enterprises in the Berehove micro-region by economic activity (KVED) in 2024—2025 (n = 230)

Source: Authors' compilation.

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Table 2. Execution of the Berehove City Territorial Community Budget, 2021—2024 (General and Special Funds Combined) (UAH)

Tax revenue category	2021	2022	2023	2024
Tax revenues (total)	200,868,592.52	265,567,677.82	291,378,685.50	299,882,245.28
1. Taxes on income, profit and capital gains	126,538,519.59	196,097,005.27	200,234,692.33	184,873,225.09
2. Rent payments and charges for the use of natural resources	272,976.78	231,416.61	342,437.89	334,336.81
3. Domestic taxes on goods and services	16,948,278.87	13,710,836.26	20,798,299.15	27,563,851.04
4. Local taxes and fees (pursuant to the Tax Pode of Ukraine), total	56,835,630.70	55,249,549.85	69,665,495.65	86,760,519.82
- Property tax	24,277,432.42	21,093,956.89	31,439,272.64	34,725,194.97
- Parking fee	123,566.00	166,178.70	133,066.22	167,743.02
- Tourist tax	528,512.86	686,980.70	1,253,008.25	1,267,886.78
- Single tax	31,906,119.42	33,302,433.56	36,840,148.54	50,599,695.05
5. Other taxes and fees (environmental tax)	273,186.58	278,869.83	337,760.48	350,312.52

Source: [12].

structure, applying distribution measures, dynamic ratios, central tendency metrics, and dispersion indicators. Given substantial heterogeneity across enterprises in revenue, income, and employment, aggregate averages may be misleading for 2020—2024; therefore, subsequent analysis (reported in the next section) proceeds by grouping enterprises into more homogeneous clusters to evaluate performance within comparable units. In the following section, we examine the key indicators and trends of enterprises operating within the Berehove territorial community, based on the sample of 230 legal-entity businesses.

We first analyze establishment dynamics for the 230 enterprises over 1991—2024 (Figure 1). Registrations begin during the post-independence transition. While early years show elevated entry related to privatization, average formation rates remained modest: between 1991 and 2005, approximately five enterprises were established per year. The formation peak occurred in 2006 (14 new registrations). Subsequent shocks-including the late-2000s global crisis, the 2014 political and geopolitical shock, the pandemic, and the full-scale war in 2022-affected business dynamics. Notably, 2022 shows the highest number of new registrations in the sample (19 entities), consistent with intensified relocation, re-registration, and organizational restructuring during wartime.

Registry information on official closures is limited within the fields available to the study. Within the sample, an average of one enterprise per year is recorded as closed between 2016 and 2024 (11 closures). Figure 2 presents the activity-status distribution: approximately three quarters of enterprises are classified as active, while around one fifth are recorded as passive (not officially closed but currently inactive in registry terms), indicating a segment of legally existing yet economically dormant entities.

To assess sectoral structure, we classify enterprises by their main KVED activity codes. We compare the distribution of all registry-listed organizations in the community (n = 1,825) with the distribution of the 230 for-profit legal entities in our sample. Although proportions are not expected to match-given that the population list includes non-profit and public institutions-the comparison provides a baseline for interpretation.

As shown in Figure 3, "Agriculture, forestry and fishing" is the most prominent category in the for-profit legal-entity sample (33%), followed by Manufacturing (17%) and Wholesale and retail trade; repair of motor vehicles and motorcycles.

To connect enterprise-level evidence with the fiscal dimension of wartime local development, we analyze the execution of the Berehove City Territorial Community budget in 2021—2024 (general and special funds combined), focusing on tax revenues and their structure. The breakdown by major tax groups is presented in Table 2 (nominal UAH).

Tax revenues increased from UAH 200.9 million in 2021 to UAH 299.9 million in 2024, a cumulative rise of 49.3%. The sharpest expansion occurred in 2022 (+32.2% year-on-year), followed

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Table 3. Tax Payments by Selected Major Economic Activity Categories in the Berehove City Territorial Community, 2023—2024 (UAH)

Economic activity (KVED)	2023	2024
Public administration and defence; compulsory social insurance	54,515,553.90	16,156,105.60
Education	47,943,105.30	55,014,490.20
Social assistance without accommodation	19,758,156.90	18,451,357.70
Retail trade (except motor vehicles and motorcycles)	18,222,856.70	24,145,556.40
Human health activities	15,238,189.00	16,917,683.80
Agriculture, hunting and related service activities	9,949,484.80	10,501,664.00
Real estate activities	8,757,598.60	11,360,360.70
Manufacture of wearing apparel	7,859,524.10	7,617,401.50
Electricity, gas, steam and air conditioning supply	7,498,380.00	8,467,503.10

Source: [8].

by slower growth in 2023 (+9.7%) and 2024 (+2.9%). Taxes on income, profit, and capital gains remained the dominant component, accounting for approximately 61.6—73.8% of total tax revenues. Local taxes and fees strengthened markedly in 2024 (UAH 86.8 million), driven primarily by the increase in the single tax (UAH 50.6 million; +37.4% year-on-year).

To outline the sectoral composition of tax payments, Table 3 reports payments by selected major KVED categories in 2023—2024. These data capture major sectoral contributors within the community; however, interpretation should consider that categories such as education and public administration may reflect payments associated with budgetary institutions and administrative assignment rules across budget levels.

In 2023—2024, the total volume of tax payments across the selected major economic activity categories reported in Table 3 decreased from UAH 189.74 million to UAH 168.63 million (-UAH 21.11 million, or -11.1% year-on-year). However, this overall decline is driven almost entirely by a sharp contraction in "Public administration and defence; compulsory social insurance," where payments fell from UAH 54.52 million in 2023 to UAH 16.16 million in 2024 (-UAH 38.36 million; -70.4%). Excluding this component, the remaining sectors presented in the table would exhibit aggregate growth, indicating a pronounced structural reallocation of the tax base within the selected categories rather than a uniform downturn.

The composition of tax payments changed markedly over the period. Whereas in 2023 the largest share among the reported categories was generated by "Public administration and defence" (28.7%), in 2024 "Education" became the leading contributor, reaching UAH 55.01 million and accounting for 32.6% of the reported total. "Retail trade (except motor vehicles and motorcycles)" strengthened substantially, increasing from UAH 18.22 million to UAH 24.15 million (+32.5%), alongside "Real estate activities," which rose from UAH 8.76 million to UAH 11.36 million (+29.7%). More moderate increases were observed in "Human health activities" (+11.0%), "Electricity, gas, steam and air conditioning supply" (+12.9%), and "Agriculture, hunting and related service activities" (+5.5%). By contrast, "Social assistance without accommodation" declined slightly (-6.6%), while "Manufacture of wearing apparel" recorded a marginal decrease (-3.1%). Overall, the evidence points to a reconfiguration of sectoral contributors to local tax payments in 2024-characterized by the rising prominence of education, trade, and real estate-alongside a pronounced reduction in the public administration/defence category. This shift may reflect changes in the attribution of payments across budget levels, administrative reclassification, or one-off base effects, and therefore warrants further verification using more granular source disaggregation.

Conclusions and prospects for further research in this area. This study provides an empirical picture of transformations in the entrepreneurial sector of the Berehove City Territorial Community under wartime conditions, based on an author-compiled database of 230 profit-oriented legal entities (as of August 2025) and official fiscal statistics. The local legal-form structure is dominated by LLCs, farm enterprises, and private

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enterprises, reflecting the prevalence of small— and medium-scale business activity and heightened sensitivity to demand shocks, logistical constraints, and institutional change during wartime. Long-term entry dynamics are uneven and closely associated with successive crisis waves; notably, 2022 exhibits the highest number of new registrations in the sample, consistent with relocation and re-registration processes. The sizeable share of passive enterprises indicates a segment of legally existing but economically dormant entities, consistent with elevated uncertainty and risk. Sectoral structure (KVED) highlights the agrarian segment as the leading domain of entrepreneurial activity, followed by manufacturing and trade-suggesting a mixed local economy anchored in the primary sector and basic market services. While such a configuration may support relative resilience under wartime conditions, it can constrain rapid structural modernization in the absence of investment incentives and expansion of the production base. Local budget execution indicates that tax revenues increased by nearly one half in 2021—2024, with the strongest growth in 2022 and decelerating rates thereafter. Income/profit/capital-gains taxes remain dominant; however, local taxes and fees-particularly the single tax-strengthened markedly in 2024, indicating greater reliance on local tax instruments. This can enhance manageability of the revenue base but may also increase dependence on SME performance and consumer-demand volatility in a wartime economy. A promising direction for further research is the application of cluster analysis to identify homogeneous groups of enterprises based on key financial and economic indicators and employment parameters.

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