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## ORGANIZATION OF TAXATION AND CUSTOMS CONTROL OF CONTROLLED FOREIGN COMPANIES IN THE SYSTEM OF FINANCIAL REGULATION

## ОРГАНІЗАЦІЯ ОПОДАТКУВАННЯ ТА МИТНОГО КОНТРОЛЮ КОНТРОЛЬОВАНИХ ІНОЗЕМНИХ КОМПАНІЙ У СИСТЕМІ ФІНАНСОВОГО РЕГУЛЮВАННЯ

**Summary.** Introduction. The article examines modern approaches to the taxation of profits of controlled foreign companies (CFCs) and the improvement of customs control in Ukraine within the context of financial regulation. It outlines the regulatory framework for the introduction of CFC rules consistent with the BEPS Plan and analyzes the reporting requirements for controlling persons.

**Purpose.** The purpose of the study is to analyse the organisation of controlled foreign company (CFC) taxation and customs control in Ukraine, to identify the interrelations between tax and customs control measures, and to determine priority directions for improving the digital infrastructure for tax data exchange within the framework of financial regulation.

**Materials and methods:** The study is based on an analysis of: the regulatory and legal framework of Ukraine; international BEPS and CRS standards; scientific works by Ukrainian and foreign authors; tax and customs control practices. **Methods:** comparative, systematic, analytical and institutional approaches; statistical analysis of post-customs audit results; assessment of digital infrastructure development priorities through the Decision Support System (DSS) 'Decision Making Helper'.

**Results.** The peculiarities of customs control under conditions of European integration and martial law are highlighted, with emphasis on risk-based methods, post-clearance audit, and combating shadow schemes. Innovations in tax and customs

control are compared to identify synergies in countering tax evasion and the movement of illegal goods. The results of the post-audit implementation (violations detected in 72% of audited declarations) are presented, and the conditions under which CFC profits are exempt from taxation are analyzed. The findings confirm that the integrated combination of control mechanisms over financial flows (through CFCs) and the movement of goods (through customs authorities) enhances the efficiency of the state's financial regulation system.

**Key words:** controlled foreign companies, CFC taxation, customs control, post-clearance audit, BEPS, financial regulation.

**Анотація.** Вступ. У статті розглядаються сучасні підходи до оподаткування прибутку контрольованих іноземних компаній (КІК) та вдосконалення митного контролю в Україні в контексті фінансового регулювання. Викладено нормативно-правову базу запровадження правил щодо КІК відповідно до Плану BEPS та проаналізовано вимоги до звітності контролюючих осіб.

Мета. Метою дослідження є аналіз організації оподаткування контрольованих іноземних компаній (КІК) та митного контролю в Україні, виявлення взаємозв'язків між заходами податкового та митного контролю, а також визначення пріоритетних напрямків вдосконалення цифрової інфраструктури для обміну податковими даними в рамках фінансового регулювання.

Матеріали та методи: Дослідження базується на аналізі: нормативно-правової бази України; міжнародних стандартів BEPS та CRS; наукових праць українських та зарубіжних авторів; практики податкового та митного контролю. Методи: порівняльний, систематичний, аналітичний та інституційний підходи; статистичний аналіз результатів післямитного аудиту; оцінка пріоритетів розвитку цифрової інфраструктури за допомогою системи підтримки прийняття рішень (СППР) "Decision Making Helper".

Результати. Висвітлено особливості митного контролю в умовах європейської інтеграції та воєнного стану, з акцентом на методах, заснованих на ризиках, пост митному аудиті та боротьбі з тіншовими схемами. Порівняно інновації в податковому та митному контролі з метою виявлення синергії у протидії ухиленню від оподаткування та переміщенню незаконних товарів. Представлено результати впровадження після аудиторних заходів (порушення виявлено в 72% перевірених декларацій) та проаналізовано умови, за яких прибутки КІК звільняються від оподаткування. Отримані результати підтверджують, що інтегроване поєднання механізмів контролю за фінансовими потоками (через КІК) та переміщенням товарів (через митні органи) підвищує ефективність системи державного фінансового регулювання.

**Ключові слова:** контрольовані іноземні компанії, оподаткування КІК, митний контроль, пост митний аудит, BEPS, фінансове регулювання.

**Problem statement and its connection with important tasks.** Ukraine is undergoing a transformation of its financial regulation system, driven by both internal reforms and external challenges. One of the key areas of these reforms is the fight against capital flight and tax evasion. To solve this problem in the tax sphere, rules for the taxation of controlled foreign companies (hereinafter referred to as CFCs) have been introduced. Thus, the problem of combining tax mechanisms, in particular through CFCs and customs control instruments to strengthen financial security, is extremely relevant and has both scientific and practical significance.

**Analysis of recent studies and publications.** The issue of improving tax control, especially in the context of the implementation of international standards BEPS (Base Erosion and Profit Shifting) and CRS (Common Reporting Standard), is being actively studied by scientists. Thus, V. P. Bazov [2] analysed the legal nature of CFCs and defined the basic principles of their taxation in accordance with the provisions of the Tax Code of Ukraine. The author draws attention to the concepts of 'control' and 'effective ownership', which are important for determining taxpayers who are required to declare CFC income [2]. Continuing in this vein, A. Monayenko [16] examines the criteria for determining the controlling person of a CFC, in particular taking into account the share of ownership, actual influence on management decisions

and profit distribution. The author emphasises that a correct understanding of the signs of control is key to reducing the risks of tax evasion through offshore structures [16].

Y. I. Grynenko and I. M. Grynenko [6] in their work consider the tax risks associated with the activities of controlled foreign companies, drawing attention to possible evasion schemes and the complexity of proving beneficial ownership of income. The authors emphasise that the effective application of CFC rules requires a comprehensive approach, both at the legislative level and at the level of tax administration [6]. The publication by M. Vasilyeva and G. Nazarova [4] focuses on the consequences of the introduction of CFC rules for taxpayers, both legal entities and individuals. The authors reveal the problems of double taxation, the need for international data exchange and the harmonisation of Ukrainian legislation with the terms of double taxation conventions [4]. Works devoted to the implementation of the BEPS plan in Ukraine occupy a special place among the studies. In her article, G. Nazarova [21] analyses the state and prospects of development of BEPS control mechanisms, highlighting the main directions for the implementation of the 15 steps of the OECD Action Plan. The author emphasises the importance of automatic exchange of information, Country-by-Country Reporting (CbCR) and restrictions on the use of preferential regimes [21]. Similar conclusions are made by L. G. Oleynikova and I. I. Dolzhenko [17],

who propose improving the national tax control system by combining BEPS tools with CRS mechanisms. They argue that the automatic exchange of financial information is one of the most effective ways to combat transfer pricing and ensure the transparency of international transactions [17].

The detailed aspects of Ukraine's participation in the international automatic exchange of tax information system are studied by A. O. Bakhmach [3]. The author analyses the legal and technical aspects of the implementation of the CRS standard and considers its impact on the prevention of tax evasion and the imposition of criminal liability for violations [3]. Scientific works also attest to the growing attention to integrated control over transnational financial flows. Thus, Yu. Golynskiy and I. Hrynk [5] outlined the structural shortcomings of customs control that remain despite the automation of procedures [5]. A. Maslova [14] emphasised the effectiveness of post-customs audits as a tool for detecting hidden schemes [14], and I. Hutsul [7] recommends their introduction, based on the practice of the US and the EU [7]. In the tax dimension, I. Kravchuk analysed the implementation of BEPS standards and the introduction of the CFC regime through Law No. 466-IX [12]. L. Babenko and T. Yedynak consider the need to synchronise tax and customs audits to reduce the risks of evasion in foreign economic transactions [1]. Finally, the OECD emphasises the importance of transparency in ownership structures and transfer pricing for global tax fairness [22]. Summarising the results of the scientific works reviewed, it can be concluded that contemporary Ukrainian scientific thought focuses on combining the international standards of BEPS and CRS as tools for increasing tax transparency. Particular attention is paid to the legal definition of CFC control, institutional aspects of tax administration, and information exchange between tax authorities of different countries.

**Formulation of the purpose of the article:** The purpose of the article is to explore the issue of Controlled Foreign Company (CFC) taxation and customs control, as well as to determine the interrelations between tax and customs control measures.

**Presentation of the main research material:** In Ukraine, the introduction of CFC rules was an important step in implementing the BEPS Plan and combating tax evasion [12]. Law of Ukraine No. 466-IX introduced Article 392 into the Tax Code, which defines the concepts of CFC and controlling person and provides for a gradual reduction in the threshold of ownership of a company for recognition of control [8]. The State Tax Service's explanations detail the responsibilities of controllers, the criteria for recognising CFCs, the conditions for tax exemption, and the amounts of penalties for violations [8; 9; 10; 11; 13]. Controlling persons are required to submit a notification of the acquisition of a share in a CFC within 60 days, as well as to submit an annual CFC report with the company's financial

statements [11]. Violation of these obligations entails significant fines [10]. CFC profits are taxed in Ukraine at a rate of 18%, but a reduced rate of 9% may apply if dividends are paid on time [20]. The law also specifies conditions for tax exemption, in particular if the CFC's income does not exceed €2 million or if the company is public or charitable [10]. In 2025, amendments were made to exclude dividends received from Ukrainian companies from taxation at the CFC level in order to avoid double taxation [20]. The introduction of the CFC system is aimed at increasing business transparency and strengthening tax control [12]. At the same time, researchers point to the need to integrate customs and tax supervision in the context of the risks of tax evasion. In recent years, the Customs Service of Ukraine has significantly expanded its functions: from simply collecting customs duties to ensuring national security and digitising procedures [14]. The main reform was the introduction of a risk-based approach (RBA), which made it possible to reduce physical inspections and at the same time increase the detection of violations. The time required to clear imports has been reduced to a few hours, made possible by electronic declaration, data exchange and technical equipment.

In 2023–2025, post-customs control will be introduced: auditing declarations after the release of goods. Following amendments to the Customs Code (Article 3441) [18] and the launch of a pilot project, customs authorities were granted the right to check documents for a period of 1.5–3 years. Post-control does not involve automatic penalties, but encourages voluntary additional payments. In case of disagreement or significant violations, a full audit is appointed. This approach is in line with international practices and enhances the effectiveness of customs supervision. The pilot project of post-customs audit (November 2023 — April 2025) covered 3,902 declarations, with violations found in 72% of cases. In 2,810 declarations, companies voluntarily paid an additional UAH 96 million. Another UAH 14 million was charged for 24 scheduled inspections. Post-audit proved to be an effective mechanism for additional charges and early risk detection [9].

The main violations remain inaccurate declarations, violations of customs regimes and transit deadlines. The greatest losses are associated with the smuggling of excisable goods and the export of resources during the war [5]. Strategic priorities include combating the illegal trafficking of weapons, drugs, cultural property, and customs value understatement. As part of the 'customs visa-free regime,' the exchange of customs information with the EU is being established to prevent fraud. In 2025, Ukraine will implement the EU Customs Code (Regulation No. 952/2013), simplify procedures, introduce AEO status, and harmonise IT systems. Resolution No. 703 improves the rules for preferential importation and simplified declaration.

Customs control in Ukraine is based on risk analysis, digitalisation, post-audit and international

cooperation. Results: increase in additional charges, reduction in the burden on legal businesses, reduction in physical inspections. In wartime, speed, accuracy and coordination with tax authorities remain relevant, as both services pursue a common goal: full taxation of cross-border transactions [22].

In today's environment, tax avoidance schemes often cover both tax and customs dimensions. A typical situation is the export of goods to an affiliated CFC at an undervalued price: in Ukraine, profits and tax burdens are reduced, while the offshore company accumulates profits. Thanks to the introduction of the CFC regime, tax authorities can tax such profits even if they have not been transferred. At the same time, customs authorities can detect understatement of customs value or violations of currency legislation. Thus, CFC control complements customs control and vice versa: customs post-audit data is transferred to the State Tax Service for tax audits. The regulatory framework allows for such exchange: according to the Tax Code (clause 39<sup>2</sup>.5.3), state authorities are required to report the existence of CFCs. If customs identifies an affiliated foreign company, it can alert the tax authorities. Analysis of CFC reports may also reveal signs of money transfers for commodity transactions. This indicates the formation of a comprehensive control system [11].

To provide a qualitative justification for the directions for improving the system of control over controlled foreign companies (CFCs) and the digital infrastructure for the exchange of tax data, an assessment was carried out using the Decision Support System (DSS) 'Decision Making Helper.' The following selection criteria were identified: innovation, safety, and effectiveness. In the first stage, the following were evaluated: block A — Automation of reporting and risk analysis, block B — Integration of CRS and national databases, block C — Use of AI, Big Data, Blockchain, the results of which are presented in Table 1.

As shown in Figure 1, based on the results of a comparative analysis of all options, Block A received the highest rating, demonstrating an 84% positive result, which indicates its highest efficiency among the areas considered. Block C took second place (80%), demonstrating a high level of innovation, while Block B received only 68%, indicating its relatively lower development potential.

As shown in Figure 2, the radar chart demonstrates that Block A has the widest coverage in the positive zone for all criteria, which once again confirms the advantage of automation in combining the analytical and control functions of the system. In turn, Block C (AI, Big Data, Blockchain) has significant potential in terms of innovation, but lags behind in terms of security, due to the need for a developed digital infrastructure and significant investment costs. Block B shows relatively uniform but lower indicators, which is explained by its limited transformational effect compared to other areas.

Thus, the results of the study confirm that the priority direction for the development of the digital infrastructure of the KIK control system is the automation of reporting and risk analysis (Block A), as it provides an optimal combination of innovation, security and efficiency. At the same time, the gradual introduction of artificial intelligence, Big Data and Blockchain technologies (Block C), which can strengthen the analytical component of control in the medium term, should be considered as a promising direction for further modernisation of the system. Another area of assessment was digital interactions between tax authorities, namely: Block A — Introduction of automatic exchange of financial information under the CRS standard, Block B — Implementation of BEPS initiatives and electronic interaction between tax authorities, Block C — Development of electronic auditing (eAudit) and analytical audit systems, the results of which are presented in Table 2.

As shown in Figure 3, based on the results of a multi-criteria analysis of three areas CRS, BEPS and eAudit Block B (BEPS electronic interaction and transparency of transnational structures) demonstrated the highest integrated indicators. Its overall score is 92%, which indicates high effectiveness in the implementation of transparency tools and the exchange of tax information between jurisdictions. Block C (eAudit) received 88%, lagging behind only in terms of innovation, but demonstrating strong positions in terms of effectiveness. This area has the potential to improve the quality of tax audits through automation and the use of analytical modules. At the same time, Block A (CRS), with a score of 76%, remains an important element of the basic data exchange infrastructure,

Table 1

**Determining the Importance Level of Technological Development Directions for the CFC Control System**

Criterion/weight	Block A	Block B	Block C
	Automation of reporting and risk analysis	Integration of CRS and national databases	Use of AI, Big Data, Blockchain
Innovativeness (+5)	+4	+3	+5
Security (+4)	+5	+4	+3
Effectiveness (+5)	+5	+4	+5

Source: developed by the authors

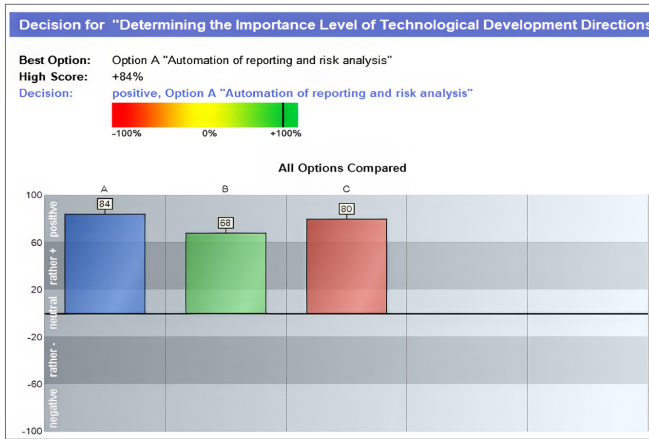


Fig. 1. Comparison of technological development directions for the CFC control system based on the results of DSS ‘Decision Making Helper’

Source: developed by the authors with the use of Decision Making Helper based on the source [19]

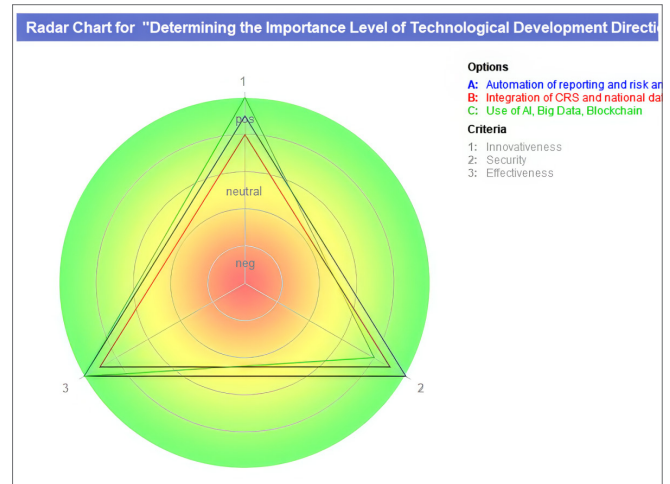


Fig. 2. Radial diagram assessing the importance of technological development directions for the CFC control system

Source: developed by the authors with the use of Decision Making Helper based on the source [19]

but lags behind its competitors in terms of innovation, as its technological model is already functioning in a stable format.

Figure 4 shows a radar chart that visualises the differences between the areas under study. As can be seen from the diagram, Block B (BEPS) has the widest coverage in almost all criteria, in particular in terms of innovation (+5) and efficiency (+5). Block C (eAudit) is characterised by high levels of technological sophistication and digital security, which underlines its strategic importance for the modernisation of audit processes. Block A (CRS), on the other hand, demonstrates stability and balance in terms of security (+4), but does not show significant growth in innovation, as automatic exchange mechanisms have already been implemented in international taxation practice.

Therefore, the results of the study give grounds to conclude that the priority direction for the development of digital infrastructure for tax data exchange is electronic interaction and transparency of transnational structures (Block B — BEPS), since this component provides the greatest synergistic effect between innovation, efficiency and information security. At the same

time, Block C (eAudit) has been identified as a promising area for the medium term, which will contribute to improving the quality of tax monitoring and the introduction of the latest data analysis technologies.

**Conclusions and prospects for further research.** The study showed that the implementation of controlled foreign company (CFC) rules in Ukraine has been successful and is in line with international approaches, as the legislation establishes clear criteria for determining CFCs, the responsibilities of controlling persons, and provides for a fair taxation regime, which is already generating additional revenue and increasing the transparency of financial flows. At the same time, customs control has been significantly strengthened: thanks to digitalisation, a risk analysis system and the introduction of post-customs audits, customs authorities have significantly increased the effectiveness of control and reduced processing time. Synergies between tax and customs control have been identified, as government agencies are increasingly exchanging information, which allows them to detect violations even in complex schemes of undervaluation or transfer of profits abroad. Further research

Table 2

**Determining the level of importance of areas of development of digital infrastructure for tax data exchange**

Criterion/weight	Block A	Block B	Block C
	CRS — automatic exchange of financial information	BEPS — electronic interaction and transparency of transnational structures	eAudit — digitisation of audits and analytical systems
Innovativeness (+5)	+3	+5	+4
Security (+4)	+4	+4	+4
Effectiveness (+5)	+3	+5	+5

Source: developed by the authors

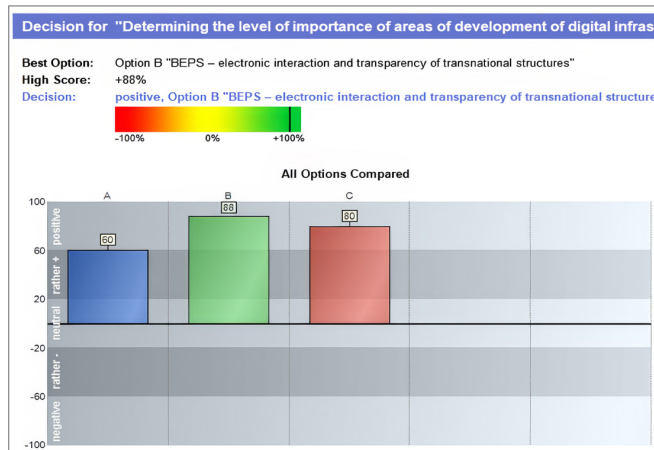


Fig. 3. Comparison of digital infrastructure development trends for tax data exchange based on the results of the DSS "Decision Making Helper"

Source: developed by the authors with the use of Decision Making Helper based on the source [19]

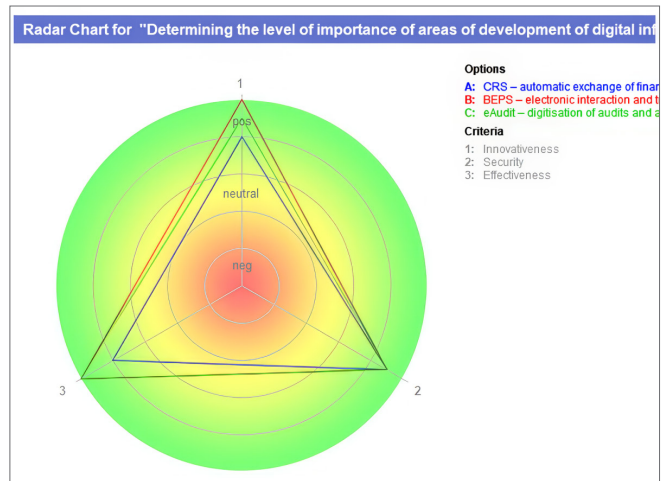


Fig. 4. Radial diagram assessing the directions of development of the digital infrastructure for tax data exchange

Source: developed by the authors with the use of Decision Making Helper based on the source [19]

should focus on assessing incentives for voluntary compliance with the CFC regime, the human resource capacity of control authorities, the possibility of automating data exchange between the State Tax Service and customs, and the feasibility of introducing simplifications for honest taxpayers. As a result, the

organisation of CFC control and customs supervision in Ukraine is taking shape as a comprehensive and coordinated system of financial regulation that provides a balanced response to tax evasion while maintaining conditions for legal business and integration with European practices.

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