

UDC 336.22:004.94

DOI: <https://doi.org/10.37734/2409-6873-2026-2-12>

E-REPORTING AS A TOOL FOR DIGITAL INTERACTION BETWEEN TAXPAYERS AND THE STATE TAX SERVICE OF UKRAINE

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Abstract. The article examines e-reporting as a tool for digital interaction between taxpayers and the State Tax Service of Ukraine in the context of the digitalization of tax administration. **Purpose.** The purpose of the article is to examine e-reporting as a tool for digital interaction between taxpayers and the State Tax Service of Ukraine and to identify the main trends in its development. **Methodology.** The study applies the methods of logical generalization, comparative, structural, and statistical analysis. **Findings.** The study finds that, in 2023–2025, the use of e-reporting expanded in Ukraine, the number of users of electronic tax services increased, and the electronic format became the dominant reporting method. **Practical implications.** The findings may be used to improve e-reporting, digital tax services, and the further development of e-audit.

Keywords: e-reporting, digitalization, State Tax Service of Ukraine, E-Cabinet, electronic document management, tax administration, tax services, e-audit, public sector, private sector.

General statement of the problem and its connection with the most important scientific or practical tasks. The digital transformation of public administration calls for a reconsideration of traditional approaches to interaction between public authorities and citizens and, in the field of taxation, between tax authorities and taxpayers. Under current conditions, e-reporting has become not only a means of submitting tax returns and other documents in digital form, but also a universal tool for prompt, standardized, and remote communication with the tax authority. This issue is of particular importance for Ukraine, as the development of electronic services in the tax sphere is taking place amid wartime challenges, the need to ensure the continuity of tax administration, and the imperative to minimize taxpayers' administrative costs. The reports of the State Tax Service of Ukraine for 2023–2025 [9] document not only the growing volume of electronic reporting, but also the consistent improvement of information and communication systems, the expansion of the functionality of the

E-Cabinet, the development of mobile services, and the further automation of specific procedures. Therefore, e-reporting should be viewed not merely as a technical channel for data transmission, but as one of the core elements of a service-oriented digital model of tax administration and a mechanism of digital interaction between the public sector, represented by the State Tax Service of Ukraine, and the private sector, which includes legal entities, individual entrepreneurs, and individual taxpayers.

Analysis of recent research and publications. The digitalization of tax administration, electronic document management, and electronic interaction between taxpayers and tax authorities have been widely examined in both domestic and international scholarly literature. Ukrainian scholars have devoted considerable attention to the legal, organizational, and technological aspects of the transformation of the tax system under digitalization. In particular, Latkovskiy P. [11] examines the functioning of the taxpayer's E-Cabinet in the context of the

digitalization of taxation and emphasizes its role as a core instrument of electronic communication with tax authorities. Zamaslo O. and Zariivna A. [7] analyze electronic tax administration in Ukraine as a component of the modern digital tax infrastructure, while Pavliutin Y. [15] explores the specific features of the digitalization of tax administration at both the national and international levels.

A separate strand of research concerns the taxpayer's E-Cabinet and digital public administration services. Ivanovska A. and Havrik R. [10] examine the implementation of the E-Cabinet in Ukraine and the member states of the European Union, making it possible to assess it not only as a technical instrument but also as an element of modern e-government. Loboda N., Petryshyn L., and Chabaniuk O. [12], as well as Maletska O., Hnatyshyn L., and Prokopyshyn O. [14], consider digital technologies in accounting, reporting, auditing, and taxation, thereby providing a theoretical basis for understanding the role of e-reporting in the broader digital transformation of economic and tax processes. At the same time, study [13] highlights current trends in the control activities of the State Tax Service of Ukraine within the fiscal and tax administration system.

In the international scholarly literature, the digital transformation of tax administration is viewed as a complex phenomenon encompassing technological, organizational, and behavioral dimensions. Basse E., Mulligan E., and Ojo A. [2] proposed a conceptual framework for digital tax administration in which digital tax services are analyzed through the interrelationship of context, technologies, stakeholders, and implementation outcomes. Qadri R. A. and Darmawan E. E. [4] examine the implementation of e-filing in relation to tax compliance, while Saptono P. B. et al. [6] demonstrate that the quality of an electronic tax system and user satisfaction are significant factors shaping the intention to comply with tax requirements. Drawing on empirical evidence, Okunogbe O. and Pouliquen V. [3] show that electronic tax filing helps reduce corruption risks and influences taxpayer behavior. Santoro F., Amine R., and Magongo T. [5] substantiate the relevance of digital tax tools as a response to crisis-related challenges, whereas AbuAkel S. A. and Ibrahim M. [1] identify the key determinants of e-filing adoption, including the relative advantages of the system, managerial support, and IT infrastructure.

At the same time, insufficient attention has been paid to e-reporting as a tool for digital interaction between the public and private sectors, the dynamics of its expansion in Ukraine in 2023–2025, the evolving role of the E-Cabinet, and the formation of a multi-channel model of interaction between taxpayers and the State Tax Service of Ukraine.

Formation of the objectives of the article (task statement). The purpose of the article is to examine

e-reporting as a tool for digital interaction between taxpayers and the State Tax Service of Ukraine and to identify the main trends in its development in the context of the digitalization of tax administration. To achieve this purpose, the study aims to characterize the legal foundations of electronic document management, analyze the role of E-Cabinet and related digital services, summarize the quantitative indicators of the expansion of e-reporting in 2023–2025, and identify the main trends in the development of digital interaction between taxpayers and the State Tax Service of Ukraine.

Presentation of the main research material with full justification of the scientific results obtained. In the practice of the State Tax Service of Ukraine (STS), electronic document exchange between taxpayers and tax authorities is governed by the provisions of the Tax Code of Ukraine [16] and the legislation on electronic documents and electronic trust services [17–18].

An important stage in the regulatory improvement of electronic interaction was the entry into force on 1 May 2024 of Order No. 133 of the Ministry of Finance of Ukraine dated 18 March 2024, “On Approval of Amendments to the Procedure for the Exchange of Electronic Documents with Supervisory Authorities” [19]. These amendments clarified the procedure for electronic document exchange between taxpayers and tax authorities and confirmed that such interaction is carried out without concluding a separate agreement.

At the same time, it was clarified that a taxpayer becomes a participant in electronic document exchange upon submitting to the tax authority the first electronic document in the prescribed format in compliance with the legislation on electronic documents, electronic identification, and electronic trust services. To inform taxpayers and software developers, the STS web portal [8] introduced a dedicated section entitled “Receipt and Processing of Electronic Documents in the Information and Communication System ‘Single Window for Submission of Electronic Reporting’” within the menu path “Home > Electronic Reporting.” The portal also maintains a permanent “Electronic Reporting” section, provides specialized client software for the preparation and submission of reports through the Single Window for Submission of Electronic Reporting, and supports the further development of E-Cabinet. This demonstrates the combination of regulatory simplification, technical support for e-reporting, and user-oriented service support.

From a functional perspective, e-reporting performs a dual function: for the public sector, it contributes to the standardization, acceleration, and greater transparency of tax administration, whereas for the private sector, it reduces the time and organizational costs of fulfilling tax obligations,

facilitates access to services, and increases the predictability of interaction with the tax authority.

In 2023–2025, the State Tax Service of Ukraine systematically supported the information infrastructure for e-reporting [9]. In 2023, methodological support was provided for 16 reference directories required for the receipt and computerized processing of reporting documents and services, and 1,046 electronic forms of reporting documents and digital services were developed. In 2024, these figures amounted to 35 reference directories and 608 electronic forms, while in 2025 they totaled 34 reference directories and 800 electronic forms. This reflects the continuity of technical upgrades and the ongoing adaptation of the STS’s digital tools to changes in legislation and taxpayers’ needs.

The quantitative indicators presented in the STS reports (Table 1) demonstrate the steady expansion of e-reporting. In 2023, 2,241,730 business entities submitted reports electronically; in 2024, this number increased to 2,424,624, and in 2025, to 2,570,942. Thus, over a period of only two years, the increase exceeded 329 thousand business entities. This trend indicates both growing trust in electronic services and the gradual consolidation of the electronic format as a standard reporting channel.

Particularly illustrative are the data for 2024–2025 on the structure of submitted documents. In 2024, legal entities submitted 7,895.9 thousand documents, of which 98.4% were submitted electronically, while individuals submitted 7,136.8 thousand documents, of which 96.5% were electronic. In 2025, the share of electronic submission rose to 98.5% for legal entities and remained at 96.5% for individuals, confirming the dominance of the electronic format in STS reporting practice.

An important indicator of the scale of electronic interaction is the total number of documents submitted

by taxpayers to the STS in digital form. This figure increased from 484.0 million in 2023 to 548.7 million in 2025, while the number of business entities submitting reports electronically grew by 14.7% over the same period. At the same time, the number of E-Cabinet users rose from at least 4.6 million to over 5.4 million, indicating both an expansion of the user base and greater intensity of interaction with the STS.

A structural analysis of the data for 2024–2025 shows that e-reporting has approached the stage of functional maturity. The share of documents submitted electronically by legal entities increased slightly from 98.4% to 98.5%, while for individuals it remained stable at 96.5%, indicating that the digital format has effectively become the standard, particularly for legal entities. At the same time, the dynamics in the number of electronic forms, services, and reference directories reflect not a slowdown in digitalization, but a shift from mass design to standardization and targeted refinement in line with legislative changes and taxpayers’ needs.

Thus, the analytical overview of the period 2023–2025 provides grounds to conclude that the STS system has developed a model of near-complete digital taxpayer participation. Further development depends less on increasing the share of electronic submission than on the intellectualization of services, the automation of form completion, the expansion of mobile access, and the improvement of digital user support.

In 2023–2025, E-Cabinet remained the key platform for digital interaction between taxpayers and the State Tax Service. In the 2023 report, it was characterized as the most popular resource, providing more than 130 services aimed at improving the convenience of interaction between taxpayers and the tax authority. As of 1 January 2024, more than 4.6 million taxpayers had used E-Cabinet services; as of 1 January 2025,

Table 1

Dynamics of Key Indicators of E-Reporting and Digital Services of the State Tax Service of Ukraine in 2023–2025

Indicator	2023	2024	2025	Growth rate, % (2025 vs 2023)
Number of business entities that submitted reports electronically	2,241,730	2,424,624	2,570,942	+14.7
Number of electronic reporting forms and digital services developed by the STS	1,046	608	800	-23.5
Share of reports submitted electronically by legal entities, %	n/a	98.4	98.5	n/a*
Share of reports submitted electronically by individuals, %	n/a	96.5	96.5	n/a*
Users of E-Cabinet services	over 4.6 million	5.3 million	over 5.4 million	at least +17.4
Number of electronic documents submitted to the STS authorities	484,022,977	524,414,928	548,657,297	+13.4

Note: * Growth rates for the shares of reports submitted electronically by legal entities and individuals cannot be calculated for 2025 vs 2023 because data for 2023 are unavailable. For 2024–2025, the change was +0.1 percentage points for legal entities and 0.0 percentage points for individuals.

Source: compiled by the authors based on [9]

5.3 million persons had used its private section, and in 2025 the number of users exceeded 5.4 million. Therefore, over the period under analysis, E-Cabinet became established as a mass digital instrument of interaction between the state and taxpayers.

Functionally, E-Cabinet provides far more than the submission of reports. Through E-Cabinet, taxpayers may submit reports and other electronic documents, correspond with the STS, monitor their settlement status with the budget, obtain extracts and certificates, use electronic administration services, and access state tax registers. In 2024, more than 68 million processed requests from the Unified Register of Tax Invoices, over 7.4 million requests from the electronic VAT administration system, and hundreds of thousands of requests from other registers were recorded, confirming the transformation of E-Cabinet into a multifunctional digital service.

A significant direction of development was its orientation toward user convenience. In 2023–2025, the interface was modernized, declaration filing for individuals and individual entrepreneurs was simplified through automatic pre-filling and prompts, and tax services became available not only through E-Cabinet, but also through the My Tax mobile application and the Unified State Portal of Public Services, further expanding the digital environment of tax interaction.

An important complement to the indicators of e-reporting is the intensity of use of related STS services (Table 2). It shows that digital interaction is not limited to the submission of tax returns, but also includes continuous access to registers, monitoring of account status, obtaining extracts, verification of registration data, and other information-related activities of taxpayers.

The above indicators confirm that the digital services of the STS perform not only a reporting function but also an information and support function. Whereas in 2023 the main emphasis was placed on expanding access to registers and launching the My Tax mobile application, in 2024–2025 a multi-channel interaction

model became firmly established, combining E-Cabinet, InfoTAX, the mobile application, and public digital platforms.

Particular attention should be paid to the security aspect. In 2024, the open services of E-Cabinet operated under certain restrictions due to martial law, while access to information from registers was granted only after electronic identification using a qualified electronic signature (QES). This indicates that the digitalization of the STS during the period under study took place not only as a process of service simplification, but also as a combination of the accessibility of electronic services with the requirements of information security and the protection of tax data.

An analysis of the STS reports makes it possible to identify several leading trends in the development of e-reporting and related services. First, there has been a steady increase in the coverage of taxpayers by the electronic reporting format. Second, the electronic submission of documents has effectively become the standard for legal entities and an almost universal format for individuals. Third, e-reporting has evolved from a technical channel for filing tax returns into a comprehensive system of digital interaction encompassing document submission, correspondence, requests, information services, tax payments, and mobile access.

Another important trend is the integration of services and inter-system interaction. E-Cabinet is integrated with the mobile application, InfoTAX services, public portals, and the information resources of other authorities. At the same time, free software solutions for the preparation and submission of reports through the Single Window for Submission of E-Reporting system continue to be improved. This indicates the gradual transition of the STS from a set of separate electronic tools to an integrated digital platform. At the same time, the further development of e-reporting requires the removal of technical and communication barriers. Key priorities include improving the stability of information systems, enhancing the automatic pre-filling of forms, refining

Table 2

Indicators of the Intensity of Use of Digital Services of the State Tax Service of Ukraine in 2023–2025

Indicator	2023	2024	2025	Growth rate, % (2025 vs 2023)
Users of E-Cabinet	over 4.6 million	5.3 million	over 5.4 million	at least +17.4
Requests to the Unified Register of Tax Invoices	65,123,133	68,082,519	67,710,114	+4.0
Requests from the electronic VAT administration system	6,877,278	7,432,406	6,904,669	+0.4
Extracts issued upon request for information from the Unified Register of Excise Invoices	227,571	469,057	166,062	-27.0
Users of the My Tax mobile application	introduced in September 2023	over 98.2 thousand	178.4 thousand	n/a*

Note: for 2023 and 2025, the reports use the wording “over” with regard to the number of E-Cabinet users.

* The growth rate for users of the My Tax mobile application cannot be calculated for 2025 vs 2023 because the application was launched only in September 2023 and no comparable baseline value is available for the full year. For reference, growth in 2025 compared with 2024 was +81.7%.

Source: compiled by the authors based on [9]

interfaces for specific categories of taxpayers, expanding digital user support, and ensuring greater compatibility of the STS’s electronic services with mobile solutions and public digital platforms.

A logical continuation of the development of e-reporting within the STS of Ukraine is the implementation of e-audit, based on the standardized electronic submission of taxpayers’ accounting data. While e-reporting enables the digital submission of tax returns, applications, and notifications, e-audit extends this interaction to the analytical processing of structured accounting and tax data. Thus, e-reporting functions not only as an independent service, but also as a prerequisite for the transition to more advanced digital models of tax administration.

The STS reports for 2023–2025 reveal a consistent evolution of this area. In 2023, functional requirements were developed for software intended to process the SAF-T UA standard audit file, technical requirements for the Information and Communication System E-Audit were prepared, and the capabilities of E-Cabinet were expanded to enable the uploading of the XSD file of the standard audit file. In 2024, the STS ensured the development of SAF-T UA version 2.0, published its detailed technical description and XSD, conducted

explanatory work with taxpayers, and prepared the infrastructure for the installation of the E-Audit Information and Communication System. In 2025, this process entered the practical stage: the E-Audit Information and Communication System was put into full-scale operation on 31 December 2025, indicating the completion of the transition from the preparatory to the implementation stage of the digital transformation of control procedures.

It is also analytically important that the development of e-audit is closely connected with E-Cabinet as the basic channel of digital interaction. In 2025, 38 memoranda were concluded for participation in the experiment and the test submission of SAF-T UA files through E-Cabinet, and taxpayers submitted 915 SAF-T UA files. In addition, the interregional departments of the STS conducted 655 explanatory events, while 107 large taxpayers included in the schedule of audits for 2026 were informed of the obligation to provide the SAF-T UA file upon request of the tax authority.

The evolution of digital interaction between taxpayers and the tax authority in 2023–2025 is summarized in Table 3.

Table 3 illustrates the transition from the predominantly technical use of e-reporting to an

Table 3

Evolution of Digital Interaction Between Taxpayers and the State Tax Service of Ukraine in 2023–2025

Area of digital interaction	2023	2024	2025	Conclusion
Submission of e-reporting	Growth in the volume of electronic document exchange	High share of e-reporting by legal entities and individuals	Dominance of the e-reporting format	E-reporting became the basic format of taxpayer–tax authority interaction
E-Cabinet	More than 130 services, interface updates	Widespread use of the private section	Further expansion of services, over 5.4 million users	E-Cabinet became the core of the STS digital ecosystem
Mobile and multi-channel access	Development of My Tax and InfoTAX	Increased use of mobile and chat services	Expanded access through mobile services and the Diia Portal	Digital interaction became multi-channel
Information support services	Extracts, notifications, electronic requests	Millions of requests to the Unified Register of Tax Invoices, the electronic VAT administration system, and other registers	High intensity of daily digital interaction	The STS moved to a model of continuous digital support for taxpayers
Information security and wartime context	Continuity of service operation under wartime conditions	Service operation subject to restrictions and QES-based identification	Combination of service accessibility with data protection	The digitalization of the STS strengthened the role of secure electronic interaction
Prospective development: e-audit	Development of technical requirements for SAF-T UA and the E-Audit Information and Communication System	Infrastructure preparation, SAF-T UA 2.0	Industrial launch of the E-Audit Information and Communication System	E-reporting became the basis for digital data analysis and automated control

Source: developed by the authors based on [9]

integrated model of digital interaction that combines regulatory simplification, service support, mobile access, information security, and elements of automated control. In the future, e-reporting should be regarded not only as a service solution for document submission, but also as a foundation for a comprehensive digital model of tax interaction in which electronic document exchange, standardized accounting data files, and automated analysis function as interrelated elements of a unified system.

Conclusions from these problems and prospects for further research in this area. Within Ukraine's tax administration system, e-reporting evolved in 2023–2025 into a basic instrument of digital interaction between taxpayers and the State Tax Service. A synthesis of the official STS reports indicates a shift from perceiving e-reporting as a purely technical reporting tool to recognizing it as an integrated service mechanism of interaction between the public and private sectors. By the end of the period under study, the preconditions had also emerged for a transition from the digital submission

of documents to the digital analysis of data within the framework of e-audit and SAF-T UA. First, the organizational, legal, and technical foundations of electronic document exchange were established. Second, the quantitative indicators demonstrated a steady expansion in the use of e-reporting and the consolidation of the electronic format as the dominant one. Third, E-Cabinet evolved into the core of digital communication between taxpayers and the STS, combining reporting, information, consultation, and payment functions. Fourth, electronic interaction acquired a multi-channel character through the development of InfoTAX, the My Tax mobile application, and integrated services on the Diia Portal. Fifth, the implementation of e-audit began on the basis of this infrastructure, marking a new stage in the development of tax administration in Ukraine. Further research should focus on assessing the impact of e-reporting, the STS's digital services, and e-audit on the level of fiscal and tax discipline and on the development of digital interaction between the public and private sectors.

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Лоскоріх Г. Л., Макарович В. К., Перчі О. Ф., Закарпатський угорський університет імені Ференца Ракоці II. Електронна звітність як інструмент цифрової взаємодії платників податків із ДПС України.

Анотація. У статті досліджено електронну звітність як інструмент цифрової взаємодії платників податків із Державною податковою службою України в умовах цифровізації податкового адміністрування. Обґрунтовано, що електронна звітність вийшла за межі суто технічного способу подання декларацій і перетворилася на складову сервісної моделі взаємодії між державним сектором, представленим ДПС України, та приватним сектором, що охоплює юридичних осіб, фізичних осіб – підприємців і громадян як платників податків. Розкрито організаційно-правові засади електронного документообігу, охарактеризовано роль ІКС «Електронний кабінет», системи «Єдине вікно подання електронної звітності», мобільних цифрових сервісів, а також визначено місце е-аудиту як перспективного напрямку цифрової трансформації податкової взаємодії. **Мета** статті полягає у дослідженні електронної звітності як інструменту цифрової взаємодії платників податків із ДПС України та визначенні основних тенденцій її розвитку. **Методика дослідження.** Використано методи логічного узагальнення, порівняльного, структурного та статистичного аналізу. Інформаційну основу становлять офіційні звіти ДПС України за 2023–2025 роки, норми податкового законодавства України та наукові праці вітчизняних і зарубіжних авторів. **Результати.** Встановлено, що у 2023–2025 роках в Україні розширилося використання електронної звітності, зростає кількість користувачів електронних податкових сервісів, а електронний формат закріпився як домінуючий спосіб подання звітності. Визначено, що Електронний кабінет став ядром цифрової комунікації платника з ДПС, а розвиток мобільних сервісів, InfoTAX і доступу через державні цифрові платформи сформував багатоканальну модель взаємодії. Узагальнено, що електронна звітність виконує двосторонню функцію: для державного сектору забезпечує стандартизацію та підвищення ефективності адміністрування, а для приватного – спрощення процедур і зниження часових витрат. **Практична значущість результатів дослідження** полягає у можливості використання сформульованих висновків для вдосконалення електронної звітності, цифрових сервісів ДПС та розвитку е-аудиту.

Ключові слова: електронна звітність, цифровізація, ДПС України, Електронний кабінет, електронний документообіг, податкове адміністрування, податкові сервіси, е-аудит, державний сектор, приватний сектор.

Дата надходження статті: 21.04.2026

Дата прийняття статті: 12.05.2026

Дата публікації статті: 22.06.2026