

## PECULIARITIES OF TAX MANAGEMENT OF MICROENTERPRISES SELLING TOBACCO PRODUCTS IN THE CONDITIONS OF MARTIAL LAW

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The article examines the peculiarities of tax management on the example of microenterprises selling tobacco products operating in wartime. The sequence of opening a business entity is considered. The author notes the peculiarities of the selected types of economic activity, in particular, the mechanism for obtaining a permit to sell tobacco products, obtaining licenses for retail and wholesale trade in tobacco products. The current organizational structure of a microenterprise is analyzed.

The author considers the existing individual tax system of an enterprise with due regard for the peculiarities of payment of a particular type of tax, taking into account tax management. It is noted that the analyzed enterprise LLC "A.D. Trade" is a payer of 4 taxes and 2 fees (payments) by law. It is established that the tax legislation of Ukraine facilitates the implementation of the type of activity chosen by the enterprise. Due to the introduction of appropriate VAT benefits, the company became a VAT payer on a voluntary basis. Although the microenterprise is a seller of excisable goods, it does not pay excise tax because it is not a taxpayer. The excise tax was shifted from the seller to the manufacturer and importer of tobacco products. A tax analysis of taxes and payments paid to the budgets for the period of activity was carried out. It was established that the company paid the most to the budget for tax liabilities (81.16%) and payments (18.84%) in December 2022. This is due to the fact that the company is a corporate income tax payer with an annual reporting tax period and therefore the payment of the annual tax liability for corporate income tax fell on December 2022. The author analyzes the tax burden indicator in general and in the context of individual taxes and payments by calculating the following coefficients: tax burden of income, VAT income, corporate income tax income, excise tax income, labor costs with personal income tax, and labor costs with social security contributions.

It was found that all the identified trends for the enterprise are positive, and the amounts of taxes paid do not have a significant impact on the income received.

The results of the study demonstrate that the considered features of tax management of a microenterprise have a positive impact on the development and further activities of the enterprise in the field of tobacco trade.

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