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## CFC REPORTING AND RISK MONITORING IN FOREIGN ECONOMIC ACTIVITY AS INFORMATION CHANNELS IN THE TAX ADMINISTRATION OF INTERNATIONAL OPERATIONS IN UKRAINE

**Summary.** Introduction. In the current context, international operations are one of the key sources of tax risks and, at the same time, an important factor in the formation of budget revenues. For Ukraine, especially under martial law, the need to strengthen the tax administration of transactions involving non-residents, monitor foreign economic activity (FEA), and ensure the transparency of foreign corporate structures has become increasingly relevant. In this context, CFC reporting and FEA risk monitoring serve as important data channels for identifying potential tax minimization schemes, risky tax credit formation, and violations in the field of international taxation.

**Purpose.** The purpose of the study is to analyze CFC reporting and risk monitoring in foreign economic activity as interconnected administrative data channels within the administration of cross-border transactions in Ukraine based on the reporting data of the State Tax Service of Ukraine for 2023–2025.

**Materials and methods.** The information base of the study consists of reports of the State Tax Service of Ukraine for 2023–2025, provisions of tax legislation, regulatory legal acts on the export security regime, and scientific works on BEPS, CFC rules, digital VAT control, and tax and customs risks. Content analysis, a comparative approach, descriptive statistics, tabular grouping, and the calculation of derived indicators were applied. These methods made it possible to consider CFC reporting and FEA risk monitoring as interconnected administrative data channels within cross-border tax control.

**Results.** It has been established that CFC reporting and FEA risk monitoring are different but complementary analytical channels within the system of fiscal control over cross-border transactions. CFC reporting has a corporate and jurisdictional dimension and ensures the disclosure of information on foreign companies, controlling persons, jurisdictions, and declared tax liabilities. FEA risk monitoring has an operational dimension and covers export-import operations, tax invoices, UKT ZED commodity codes, the origin of goods, risky tax credit, and tax and customs cooperation. A significant expansion of CFC reporting has been identified: the number of CFC reports increased from 900 in 2023 to 68,078 in 2025, while the number of foreign companies covered by reporting reached 29,838 in 2025. In 2024–2025, the export security regime covered 114,620 tax invoices and adjustment calculations worth UAH 1,071.9 billion, which indicates the strengthening of agricultural export monitoring. At the same time, the summary nature of STS data limits the possibility of assessing the final fiscal effectiveness of control measures.

**Prospects.** Further research should focus on developing an integrated system of indicators combining data from CFC reporting, FEA monitoring, electronic VAT administration, customs information, and



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audit results. This would make it possible to move from describing administrative data flows to assessing the effectiveness of tax control over cross-border transactions.

**Key words:** controlled foreign companies, CFC reporting, foreign economic activity, export, import, tax risks, taxes, tax administration, tax and customs cooperation, international transactions.

**Problem statement.** Cross-border transactions increasingly determine the tax risks and revenue stability of modern economies. In 2023–2025, STS reports indicate the strengthening of two key areas of cross-border tax control. The first is controlled foreign company (CFC) reporting, which identifies foreign companies, controlling persons, jurisdictions, and declared liabilities. The second is risk-based monitoring in FEA, including the export security regime for selected goods, monitoring of tax invoices and adjustment calculations, identification of risky foreign trade entities, and cooperation between the STS and the State Customs Service of Ukraine.

These processes correspond to the BEPS agenda, which counters base erosion and profit shifting through transparency, information exchange and anti-avoidance mechanisms [1; 2]. In Ukraine, the legal basis for CFC reporting is Article 39–2 of the Tax Code of Ukraine, which regulates controlled foreign companies and the obligations of controlling persons [5].

**Review of the last research and publications.** Contemporary literature examines international tax administration mainly through BEPS, CFC rules, and information transparency. Dharmapala D. emphasizes that profit shifting is a multi-channel phenomenon that cannot be assessed by one fiscal indicator [3]. Beer S., de Mooij R., and Liu L. systematize corporate tax avoidance channels, including transfer pricing, intra-group financing, treaty shopping, and tax deferral [4]. In this context, CFC reporting acts not only as a formal declaration but also as an instrument for disclosing foreign corporate structures, controlling persons, and potential foreign income of residents. Studies of CFC rules show that their effects depend on both legal design and administrative capacity. Clifford S. demonstrates their influence on financial and locational decisions of businesses [11], while Egger P. H. and Wamser G. identify effects on real foreign investment [12]. Beebejaun A. stresses the need to balance fiscal objectives, investment attractiveness, and administrative capacity [13]. Rechbauer M., Rüniger S., and Sieghartsleitner B. emphasize the importance of rule coverage, exemptions, and anti-tax-haven mechanisms [14]. These findings are relevant to Ukraine but require adaptation to the summary nature of STS reporting.

Another research stream concerns digital VAT control, e-invoicing, and customs risk management. Kotsogiannis C., Salvadori L., Karangwa J., and Murasi I. show that e-invoicing improves VAT compliance when combined with effective enforcement [15], and Heinemann M. and Stiller W. link e-invoicing with lower discrepancies in trade data and reduced cross-border VAT fraud [16]. Borysenko O., Vasylieva O., Katerna O., Masiuk I., and Panakhi O. analyze customs risks related to undervaluation, incorrect commodity coding, and unreliable product origin [17], while Razumei M., Kveliashvili I., Kukhtin D., Akimova L., Hanushchyn S., and Akimov O. substantiate integrated customs risk management in FEA taxation [18]. Existing studies provide a basis for analyzing CFC rules, BEPS, VAT control, and customs risks, but usually examine these issues separately. The unresolved issue is how STS reports simultaneously reflect CFC reporting, the export security regime, import risk monitoring, and tax and customs cooperation. This gap defines the article's focus on CFC reporting and FEA monitoring as distinct but interconnected administrative data sources for tax control.

**The purpose of the article** is to examine CFC reporting and FEA risk monitoring as two administrative data channels in the system of tax control over cross-border transactions in Ukraine based on STS reports for 2023–2025. The objectives are to define the theoretical and regulatory foundations of international tax administration; systematize indicators of CFC reporting and FEA monitoring; analyze the export security regime; assess import risk monitoring; compare the two channels; and identify the limitations of summary STS data. For analytical purposes, the STS indicators are grouped into two blocks: CFC reporting and FEA monitoring, including the export security regime, import risks, and tax and customs cooperation. The study applies content analysis of STS reports, comparative analysis, descriptive statistics, tabular grouping, normalization of indicators for periods of different duration, and calculation of derived indicators. The CFC block covers notifications on the acquisition or disposal of control, notifications from banks and financial institutions, CFC reports, foreign companies, jurisdictions, and declared liabilities. The FEA block covers registered and suspended tax invoices/adjustment calculations, business entities, export volumes, processed FEA entities, identified risky entities, and the VAT electronic administration system limit. The selected indicators are used as proxies for the coverage and volume of administrative data in cross-border fiscal monitoring. CFC indicators reflect the disclosure of foreign corporate structures, controlling persons, jurisdictions, and declared tax liabilities. FEA indicators reflect operational monitoring of export-import transactions, the functioning of selected risk indicators, tax and customs cooperation, and potential VAT-related fiscal exposure. Therefore, the study is based on comparative, structural, and trend analysis of administrative indicators. STS indicators are interpreted as measures of administrative scale, information coverage, and risk identification capacity, rather than as direct evidence

of reduced tax risks, audit effectiveness, or final fiscal results. The reports do not contain taxpayer-level data on reassessments, litigation outcomes, or the full cycle of control procedures.

The scientific novelty of the study lies in the systematization of the role of CFC reporting and FEA risk monitoring as complementary administrative data channels. Unlike studies focused mainly on legal regulation or general tax administration, the article emphasizes the analytical value of inter-agency data exchange for risk-based monitoring of cross-border transactions. It also substantiates the need to interpret summary STS data with regard to the limitations of aggregation, comparability of reporting periods, and the low-base effect.

**Summary of the main research material.** STS reports for 2023–2025 present the administration of cross-border transactions as a system of administrative data flows. CFC reporting discloses foreign corporate structures controlled by Ukrainian residents and corresponds to the international logic of anti-deferral and anti-profit-shifting rules [1; 3; 4]. FEA control focuses on goods movement, tax invoice registration, product origin, risky VAT credit, and tax and customs cooperation, which is consistent with research on digital VAT control and customs risk management [15–18].

The distinction is methodological. CFC reporting has a corporate and jurisdictional dimension: it records ownership and control structures, jurisdictions, and financial results of foreign companies [11; 12; 14]. FEA control has an operational dimension: it concerns export-import transactions, commodity codes, tax invoices, and VAT risks. Both areas belong to international tax administration, but they reflect different risks and different administrative information sources. The generalized characteristics of these administrative data channels are presented in Table 1.

Table 1

**Comparative characteristics of the administrative data channels of CFC reporting and FEA monitoring**

Criterion	CFC reporting	FEA risk monitoring
Object of administration	Foreign companies, arrangements without legal personality, controlling persons, jurisdictions	Export and import operations, goods under UKT ZED commodity codes, tax invoices/adjustment calculations, VAT credit
Main information base	Control notifications, CFC reports, CFC financial statements, bank and other notifications	Unified Register of Tax Invoices, tax invoices/adjustment calculations, export data, customs data, information of the State Customs Service, VAT electronic administration system
Key risk	Non-disclosure of foreign structures, tax deferral, non-reporting of foreign income	Undervaluation of customs value, unconfirmed origin of goods, risky VAT credit, substitution of UKT ZED commodity codes
Fiscal manifestation	Declared tax liabilities related to CFCs	Reduction of risky VAT credit, suspension of risky tax invoices/adjustment calculations, prevention of budget losses
Data limitations	Summary data, lack of information on zero-liability reports, exemptions and audit results	Summary data, lack of micro-level results of audits, reassessments and litigation outcomes

Source: compiled by the authors based on [8–10]

Table 1 separates the two analytical blocks. CFC reporting generates information on foreign structures and controlling persons, whereas FEA control reflects risks related to exports, imports and VAT. Therefore, these areas should be analyzed as complementary analytical channels rather than identical control mechanisms. In 2023–2025, CFC reporting in Ukraine expanded rapidly. In 2023, the STS recorded 6,730 notifications on the acquisition or disposal of a share or actual control in a foreign legal entity and 900 CFC reports. The number of CFC reports increased to 38,288 in 2024 and 68,078 in 2025, while the number of foreign companies covered by reports grew from 21,241 in 2024 to 29,838 in 2025. These indicators show the expansion of the information base of international tax administration, but not direct evidence of CFC control effectiveness. Summary STS data do not reveal the income structure of CFCs, the share of zero-liability reports, exemptions, or outcomes of subsequent control measures. This caution is consistent with studies that emphasize the difficulty of directly measuring BEPS and the effectiveness of anti-offshore mechanisms [3; 4; 14]. The dynamics of the main CFC reporting indicators are summarized in Table 2.

Table 2 confirms rapid administrative scaling of CFC reporting. The strongest increase occurred after the launch of the reporting mechanism, while declared liabilities rose from UAH 2.02 billion in 2024 to UAH 2.70 billion in 2025. However, conclusions about fiscal effectiveness require additional data on audits, reassessments and payments.

FEA risk monitoring has a transaction-based logic. The export security regime, introduced from 1 December 2024, was aimed at strengthening control over selected goods during martial law [6; 7]. This approach

Table 2

**Main CFC reporting indicators based on STS data**

Indicator	2023	2024	2025	Growth 2024/2023, %	Growth 2025/2024, %
Notifications on acquisition/disposal of a share or actual control, units	6,730	10,698	25,514	59.0	138.5
Notifications from banks, financial institutions and other bodies, units	6,102	4,924	19,510	-19.3	296.2
CFC reports, units	900	38,288	68,078	4,154.2	77.8
Foreign companies covered by reports, units	n/a	21,241	29,838	n/a	40.5
CFC jurisdictions, units	n/a	119	122	n/a	2.5
Declared tax liabilities, UAH billion	n/a	2.02	2.70	n/a	33.7

Source: compiled and calculated by the authors based on [8–10]

Note: growth is calculated as the ratio of the absolute change in an indicator to its value in the previous year; n/a means that data for calculation are not available. The value of 4,154.2% for CFC reports reflects a low-base effect, since the 2023 base value was extremely small. Therefore, this percentage should be interpreted as an indicator of relative administrative scaling rather than as evidence of proportional fiscal effectiveness

corresponds to findings that digital VAT control and e-invoicing become more effective when combined with risk-oriented administration and audits [15; 16]. Before the regime was introduced, the STS working group identified 188 risky FEA entities with no or only partially confirmed origin of exported agricultural products.

After the launch of the regime, the STS obtained a new data flow on tax invoices and adjustment calculations for export operations. In December 2024, 8,468 documents submitted by 847 business entities were registered for agricultural exports of 8,554.5 thousand tons worth UAH 198.9 billion. From 2 December 2024 to 31 December 2025, the regime covered 114,620 documents submitted by 2,111 entities for exports of 65,336.3 thousand tons worth UAH 1,071.9 billion.

Suspended tax invoices and adjustment calculations indicate the functioning of a risk identification mechanism based on selected indicators. These indicators include inconsistencies in the declared origin of goods, atypical transaction values, substitution of UKT ZED commodity codes, discrepancies between tax and customs data, and signs of risky VAT credit formation. In December 2024, 199 tax invoices/adjustment calculations worth UAH 576.1 million were suspended, representing 2.35% of documents and 0.29% of transaction value. In the cumulative period from 2 December 2024 to 31 December 2025, 761 documents worth UAH 3.9 billion were suspended, representing 0.66% of documents and 0.36% of value. A decrease in the share of suspended documents does not necessarily indicate a proportional reduction in risk exposure, as it may also reflect changes in verification procedures, reporting practices, risk criteria, or the structure of submitted documents.

The main indicators of the export security regime are presented in Table 3. It shows that the export security regime quickly became a substantial source of administrative data on agricultural exports. Suspended tax invoices/adjustment calculations demonstrate the presence of a risk identification mechanism, but they do not show the final audit results or fiscal effects.

Import risk monitoring forms another FEA control channel and is based on cooperation between the STS and the State Customs Service. It focuses on undervaluation of customs value, substitution of commodity codes, accumulation of unsold imported goods, and creation of risky VAT credit, which are key elements of customs and FEA risk management [17; 18].

In 2024, the joint working group processed 64 commodity groups under UKT ZED codes and more than 14 thousand FEA entities. It identified 860 entities importing goods at significantly undervalued prices and/or accumulating large balances of unsold imported products without confirmed storage premises. The VAT electronic administration system limit for this category was UAH 12.8 billion.

In 2025, the number of processed FEA entities increased to 22.7 thousand, while the number of identified risky entities decreased to 445. The report specifies a wider range of schemes: undervalued customs clearance, declaration of expensive goods as cheaper goods, substitution of UKT ZED codes in subsequent domestic sales, and accumulation of imported goods without proper confirmation of storage premises. The corresponding VAT electronic administration system limit was UAH 5.1 billion. The decline in the number of identified risky entities despite broader coverage requires cautious interpretation. It may reflect changes in selection criteria, import structure, taxpayer behavior, monitoring methodology, or the effects of earlier preventive measures. Nevertheless, the indicators show that tax and customs cooperation has become a separate information channel for FEA risk administration, consistent with integrated customs risk management [18].

The indicators of import risk monitoring are summarized in Table 4.

Table 3

**Indicators of the export security regime based on STS data**

Indicator	Dec. 2024	Dec. 2024–Dec. 2025
Registered tax invoices/adjustment calculations, units	8,468	114,620
Number of business entities, units	847	2,111
Export volume, thousand tons	8,554.5	65,336.3
Total transaction value, UAH billion	198.9	1,071.9
Tax invoices/adjustment calculations registered under unconditional registration criteria, units	2,095	64,394
Value of unconditionally registered tax invoices/adjustment calculations, UAH billion	20.0	543.5
Suspended tax invoices/adjustment calculations, units	199	761
Value of suspended tax invoices/adjustment calculations	UAH 576.1 million	UAH 3.9 billion
Share of suspended documents in total number, %	2.35	0.66
Share of suspended value in total transaction value, %	0.29	0.36

Source: compiled and calculated by the authors based on [9; 10]

Note: “Dec. 2024” covers the period from 2 December to 31 December 2024; “Dec. 2024–Dec. 2025” covers the cumulative period from 2 December 2024 to 31 December 2025. Since the reporting periods differ in duration, the table presents absolute coverage indicators without calculating a direct growth rate between non-equivalent periods

Table 4 confirms the risk-oriented character of import monitoring. The decrease in identified risky entities in 2025 should be interpreted cautiously, because it may result from changes in risk structure, selection criteria or preventive effects rather than from a simple reduction in import risk.

CFC reporting and FEA control differ in the form of their fiscal effect. CFC reporting is directly linked to declared liabilities of controlling persons, which amounted to UAH 2.02 billion in 2024 and UAH 2.70 billion in 2025. Its broader importance, however, lies in disclosing foreign structures and creating a basis for further analysis, which corresponds to the theoretical logic of CFC rules as transparency and anti-profit-shifting instruments [1; 3; 4].

FEA control produces a more indirect fiscal effect. It is expressed through prevention of risky VAT credit, suspension of selected tax invoices/adjustment calculations, identification of risky importers, and limitation of tax minimization schemes. Therefore, its indicators should be assessed through the coverage of operations, identified risky entities, selected risk indicators, the VAT electronic administration system limit, and the volume of tax and customs cooperation [15–18].

Table 4

**Indicators of import risk monitoring in cooperation between the STS and the State Customs Service**

Indicator	2024	2025	Change, %
Processed commodity groups under UKT ZED codes, units	64	64	0.0
Processed FEA entities	≥ 14.0 thousand	22.7 thousand	≥ 62.1
Identified risky FEA entities, units	860	445	-48.3
Approximate share of risky entities among processed entities, %	≤ 6.14	1.96	-68.1
VAT electronic administration system limit at the time of identification, UAH billion	12.8	5.1	-60.2
VAT electronic administration system limit per risky entity, UAH million	14.88	11.46	-23.0
Main risk indicators	Undervalued import prices; unconfirmed inventories.	Undervaluation; misdeclaration of goods; UKT ZED code substitution; risky inventories.	n/a

Source: compiled and calculated by the authors based on [9; 10]

Note: the value for processed FEA entities in 2024 is reported by the STS as “more than 14 thousand”; therefore, the growth rate is calculated approximately from the minimum base of 14.0 thousand. The symbol ≥ indicates a lower-bound estimate, and n/a means that no growth rate is calculated for a qualitative characteristic

Table 5

**Fiscal and informational significance of CFC reporting and FEA control**

Feature	CFC reporting	FEA control
Type of result	Disclosure of information and tax liabilities concerning foreign companies	Monitoring of transactions, prevention of risky VAT credit, suspension of risky tax invoices/adjustment calculations
Fiscal manifestation	UAH 2.02 billion in 2024; UAH 2.7 billion in 2025	Indirect result through suspension of tax invoices/adjustment calculations, risk criteria and the VAT electronic administration system
Informational effect	Identification of controlling persons, jurisdictions and foreign companies	Identification of risky FEA operations, commodity groups, importers and exporters
Link with international transparency	CRS/CbC, information exchange, foreign jurisdictions	Tax and customs data exchange, control of product origin, UKT ZED commodity codes
Main limitation	No microdata on CFC income, exemptions, zero-liability reports or audit results	No full-cycle data on the consequences of suspension, reassessments, litigation and actual budget losses

Source: summarized by the authors based on [9; 10]

A comparative assessment of the fiscal and informational significance of CFC reporting and FEA control is provided in Table 5. It summarizes the main distinction: CFC reporting primarily supports transparency of foreign corporate structures, whereas FEA control supports operational identification of risks in export-import flows and VAT credit.

Overall, in 2023–2025 the State Tax Service of Ukraine moved from fragmented control of separate cross-border transactions toward broader data-based fiscal monitoring. Within this system, CFC reporting reflects the corporate dimension of international taxation, while FEA control reflects the operational dimension related to goods movement, tax invoices, customs data, and risky VAT credit. At the same time, summary STS reports require cautious interpretation. They show the coverage and volume of administrative data but do not allow assessment of taxpayer-level consequences, reassessments, litigation outcomes, or long-term risk reduction. The number of suspended tax invoices or identified risky importers is an important administrative indicator, but it does not show which risks were ultimately confirmed or what fiscal result followed. The proposed analytical framework may be used for further monitoring if it is supplemented with audit results, reassessments, litigation outcomes, and indicators of taxpayer behavior. This would allow a transition from describing information flows to evaluating the effectiveness of international tax administration [15; 18].

**Conclusions and prospects for further research.** The study shows that CFC reporting and FEA risk monitoring form two complementary administrative data channels in the system of tax control over cross-border transactions in Ukraine. CFC reporting discloses foreign corporate structures, controlling persons, jurisdictions, and declared liabilities. FEA risk monitoring covers export-import operations, tax invoices, product origin, UKT ZED commodity codes, risky VAT credit, and tax and customs cooperation.

According to STS data, CFC reporting expanded significantly in 2023–2025: the number of reports increased from 900 in 2023 to 68,078 in 2025, and the number of foreign companies covered by reports reached 29,838 in 2025. These indicators demonstrate the growth of the administrative information base concerning foreign structures related to Ukrainian residents, but they do not directly measure control effectiveness or the reduction of BEPS risks. The export security regime became a new instrument for administering FEA risks. From 2 December 2024 to 31 December 2025, it covered 114,620 tax invoices/adjustment calculations for agricultural exports worth UAH 1,071.9 billion, of which 761 documents worth UAH 3.9 billion were suspended. This confirms substantial operational monitoring but does not provide a full assessment of final fiscal effects. Cooperation between the STS and the State Customs Service forms a separate import risk channel. In 2024, 860 risky FEA entities were identified, compared with 445 in 2025, while the corresponding VAT electronic administration system limit declined from UAH 12.8 billion to UAH 5.1 billion. These indicators characterize the capacity to identify and prevent VAT-related risks before tax losses occur and require additional data on control decisions, reassessments, and appeals.

Further research should develop an integrated indicator system combining CFC reporting, FEA monitoring, the VAT electronic administration system, customs information, CRS/CbC exchange, audits, reassessments, and litigation results. Such an approach would make it possible to move from describing administrative information flows to a comprehensive assessment of the effectiveness of tax control over cross-border transactions.

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## КІК-ЗВІТНІСТЬ І РИЗИК-ОРІЄНТОВАНИЙ МОНІТОРИНГ ЗЕД ЯК ІНФОРМАЦІЙНІ КАНАЛИ ПОДАТКОВОГО АДМІНІСТРУВАННЯ МІЖНАРОДНИХ ОПЕРАЦІЙ В УКРАЇНІ

**Анотація.** Вступ. У сучасних умовах міжнародні операції є одним із ключових джерел податкових ризиків і водночас важливим чинником формування бюджетних надходжень. Для України, особливо в період воєнного стану, актуалізується потреба в посиленні податкового адміністрування операцій за участю нерезидентів, моніторингу зовнішньоекономічної діяльності (ЗЕД) та забезпеченні прозорості іноземних корпоративних структур. У цьому контексті КІК-звітність і ризик-орієнтований моніторинг ЗЕД виступають важливими інформаційними каналами виявлення потенційних схем мінімізації оподаткування, формування ризикового податкового кредиту та порушень у сфері міжнародного оподаткування.

**Мета.** Метою дослідження є аналіз КІК-звітності та ризик-орієнтованого моніторингу ЗЕД як взаємопов'язаних адміністративних джерел даних у системі податкового контролю транскордонних операцій в Україні на основі звітних даних Державної податкової служби України за 2023–2025 роки.

**Матеріали і методи.** Інформаційну базу дослідження становлять звіти ДПС України за 2023–2025 роки, положення податкового законодавства, нормативно-правові акти щодо режиму експортного забезпечення та наукові праці з питань BEPS, КІК-правил, цифрового ПДВ-контролю й податково-митних ризиків. Застосовано контент-аналіз, порівняльний підхід, методи описової статистики, табличне групування та розрахунок похідних індикаторів, що дало змогу розглянути КІК-звітність і ризик-орієнтований моніторинг ЗЕД як взаємопов'язані адміністративні джерела даних у системі податкового контролю транскордонних операцій.

**Результати.** Установлено, що КІК-звітність і ризик-орієнтований моніторинг ЗЕД є різними, але взаємодоповнюваними адміністративними джерелами даних у системі податкового контролю транскордонних операцій. КІК-звітність має корпоративно-юрисдикційні характеристики й забезпечує розкриття інформації про іноземні компанії, контролюючих осіб, юрисдикції та задекларовані податкові зобов'язання. Контроль ризиків ЗЕД має операційний характер і охоплює експортно-імпортні операції, податкові накладні, коди УКТ ЗЕД, походження товарів, ризиковий податковий кредит і податково-митну взаємодію. Виявлено суттєве розширення КІК-звітності: кількість КІК-звітів зросла з 900 у 2023 році до 68 078 у 2025 році, а кількість іноземних компаній, охоплених звітністю, у 2025 році досягла 29 838. Режим експортного забезпечення у 2024–2025 роках охопив 114 620 податкових накладних і розрахунків коригування на суму 1 071,9 млрд. грн, що свідчить про посилення моніторингу аграрного експорту. Водночас узагальнений характер даних ДПС обмежує можливість оцінювання кінцевої фіскальної ефективності контрольних заходів.

**Перспективи.** Подальші дослідження доцільно спрямувати на розроблення інтегрованої системи показників, яка поєднуватиме дані КІК-звітності, моніторингу ЗЕД, електронного адміністрування ПДВ,

митної інформації та результатів перевірок. Це дозволить перейти від опису адміністративних потоків даних до оцінювання ефективності податкового контролю транскордонних операцій.

**Ключові слова:** контрольовані іноземні компанії, КІК-звітність, зовнішньоекономічна діяльність, експорт, імпорт, податкові ризики, податки, податкове адміністрування, податково-митна взаємодія, міжнародні операції.