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TAXATION PECULIARITIES OF DIA CITY RESIDENTS

ОСОБЛИВОСТІ ОПОДАТКУВАННЯ ДІЯЛЬНОСТІ РЕЗИДЕНТІВ ДІЯ СІТІ

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Селіванова Н.М., Григор'єва А.В., Пробняк О.Є. Особливості оподаткування резидентів Дія Сіті. Оглядова стаття.
Стаття присвячена дослідженню особливостей, пов'язаних з оподаткування діяльності ІТ-компаній, що є юридичними особами-резидентами Дія Сіті. Розглянуті основні дослідження і публікації вітчизняних вчених-науковців, охарактеризовані основні переваги, які отримують компанії-резиденти, такі як звільнення від податків на прибуток, дивіденди та додану вартість, а також виклики і незрозумілості, пов'язані з правилами та процедурами оподаткування. Висвітлені актуальні питання щодо особливостей організації обліку та оподаткування діяльності ІТ-компаній в Україні за умов постійних змін в нормативній базі нашої країни. Розглянуто основні зміни податкового законодавства України щодо системи оподаткування ІТ-сфери. Оцінено основні критерії, яким повинен відповідати резидент Дія Сіті. Надано порівняння умов оподаткування ІТ-компаній в різних країнах.
Ключові слова: резидент, Дія Сіті, гіг-спеціаліст, гіг-контракт, оподаткування, ІТ-сфера, інноваційний проект

Selivanova N.M., Hryhorieva A.V., Probnik O.Ye. Taxation Peculiarities of DIA City Residents. Review article.
The article is dedicated to studying the peculiarities associated with the taxation of IT companies that are legal entities and residents of DIA City. The main research and publications of domestic scientists-researchers are considered, and the main advantages that resident companies receive, such as exemptions from income tax, dividends, and value-added tax, are characterized, as well as the challenges and ambiguities associated with taxation rules and procedures. The current issues regarding the peculiarities of accounting and taxation of IT companies' activities in Ukraine, given the constant changes in the regulatory framework of our country, are highlighted. The main changes in Ukraine's tax legislation regarding the taxation system of the IT sector are discussed. The main criteria that a DIA City resident should meet are evaluated. A comparison of the taxation conditions for IT companies in different countries is provided.
Keywords: resident, DIA City, gig specialist, gig contract, taxation, IT sector, innovative project

In the modern stage of economic development, technologies are gaining increasing importance, the business sector is rapidly growing, and competition is becoming increasingly fierce. In this context, international economic zones, such as the residents of DIA City, become highly significant for entrepreneurs and companies seeking to attract foreign investments and expand their global presence. This issue becomes particularly relevant in the conditions of the European integration process, as our country is increasingly entering the European economic arena. Consequently, Ukraine needs to develop an effective tax system for progressive industries, including the IT sector.

Analysis of recent researches and publications

The issue of taxation peculiarities for residents of DIA City has been examined by domestic authors such as O.A. Lagovska, H.L. Loskorikh, G.I. Lyakhovych, O.I. Malyshkin, V.O. Misyuk, M.Yu. Tatenko, O.M. Petruk, L.I. Hrabchuk, and L.V. Sokolenko. However, it is worth noting that the main features of tax changes for IT enterprises, specifically for residents of DIA City, have not been sufficiently studied, taking into account the legislative innovations related to digital transformation and the implementation of tax incentives for the development of the IT industry in Ukraine. This highlights the relevance of additional scientific research on this matter.

Unsolved aspects of the problem

The works of the mentioned researchers highlight relevant issues regarding the peculiarities of accounting and taxation of IT companies in Ukraine, considering the constant changes in our country's regulatory framework.

However, the question of taxation peculiarities, particularly for legal entities-residents of DIA City, is not addressed. This further emphasizes the relevance of the mentioned topic.

The aim of the article is to identify the peculiarities associated with the taxation of activities of IT companies that are legal entities-residents of DIA City.

The main part

Information technology is increasingly being implemented in all sectors of the global economy, positively impacting economic and social indicators as well as contributing to government revenue. The IT sector in Ukraine, although relatively young in the market, has established itself as a dynamic and rapidly developing industry. Despite the country's long history, it has experienced significant growth, leading to the emergence of new types of activities and the revitalization of existing economic entities. Moreover, this development has resulted in the creation of numerous new IT companies and the emergence of new professionals in the field.

Diya City is an innovative project created in Ukraine to stimulate the development of information technology, cybersecurity, innovation, and technological entrepreneurship. This special zone attracts the attention of both Ukrainian and foreign companies, startups, and talented professionals who wish to cooperate and grow together. Diya City provides conditions for creative flourishing and the creation of innovative products and services. It offers special benefits and support to residents actively involved in building the country's digital economy.

Legal entities that have acquired the status of residents of Diya City, as confirmed by the information from the Diya City register, are considered residents. Companies registered in Ukraine can obtain this status, regardless of their actual location or where their economic activities are conducted.

The status of a resident legal entity is granted from the moment the relevant information is entered into the Diya City register. This is done based on an application submitted to the Ministry of Digital Transformation or through the Diya City online platform.

To become a resident of Diya City, a company must meet certain requirements and criteria established by the project management. The main requirements for obtaining resident status include:

1. Field of activity: The resident must operate in the fields of information technology, cybersecurity, innovation, artificial intelligence, blockchain, or related industries. This can include companies, startups, research centers, or other organizations involved in technology development and innovative solutions.

2. Investments: Residents must invest in the development of their business and Diya City infrastructure. This can involve financial investments, investments in expanding the team, developing new products, or infrastructure projects.

3. Job creation: Residents must create new jobs for Ukrainian professionals, contribute to their development, and attract young talents. They can provide both full-time employment and opportunities for collaboration with students and young professionals.

4. Innovation potential: Residents should have the potential to develop and implement innovative technologies, products, or services. This can include innovative solutions, the application of advanced technologies, technological advantage, or creating a significant market impact.

Compliance with rules and regulations: Residents must adhere to the rules and regulations established by the Diya City management, including ethical norms, data security, consumer rights, and other requirements.

Let's examine in more detail the requirements that a resident of Diia City must meet in Figure 1.

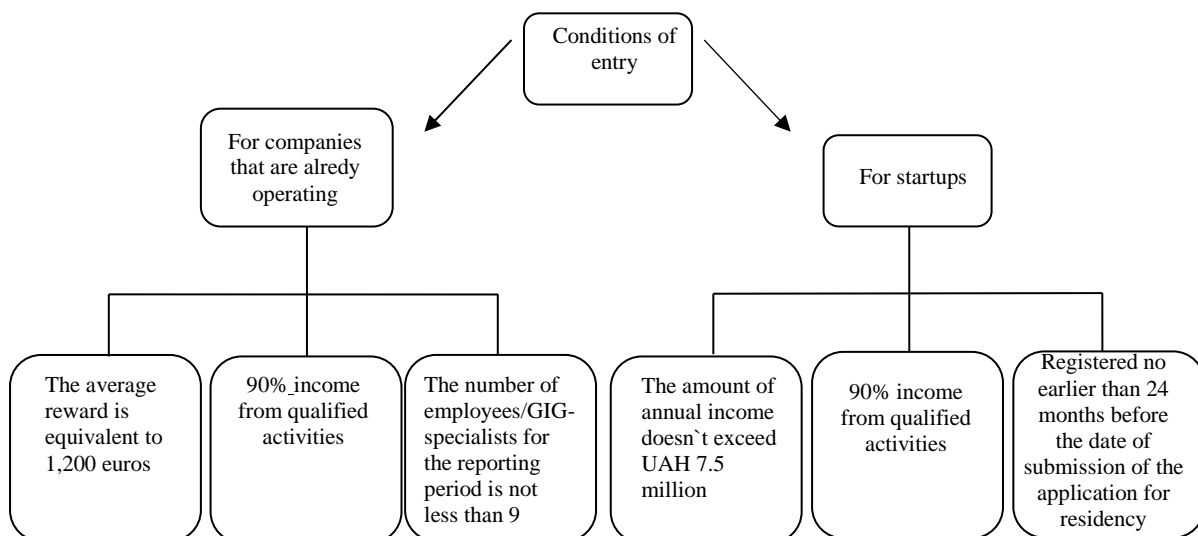


Figure 1. Requirements that a resident of Diia City must meet.

Source: compiled by authors on materials [2]

Compliance with the aforementioned requirements allows residents of Diia City to receive support, promote their development, establish new partnerships, attract funding, and enhance competitiveness in the technology market.

As of January 1, 2022, the Law of Ukraine dated December 14, 2021, No. 1946-IX "On Amending the Tax Code of Ukraine to Stimulate the Development of the Digital Economy in Ukraine" came into effect. The law introduces a series of measures to stimulate the development of the IT industry, including a special taxation regime for residents of Diia City - IT companies that meet the requirements outlined in the Law of Ukraine "On Stimulating the Development of the Digital Economy in Ukraine" and are included in a special register maintained by the Ministry of Digital Transformation [4].

The Law of Ukraine No. 1667-IX "On Stimulating the Development of the Digital Economy in Ukraine" stipulates that a gig-contract is concluded in written (electronic) form between gig-specialists and residents of Diia City [3]. The legislation does not establish criteria for acquiring the status of a gig-specialist. Unlike individual entrepreneurs (sole proprietors), gig-specialists are not required to undergo registration procedures, register with the tax authorities, or report their income to the state. Unlike a civil law contract with an individual entrepreneur, a gig-contract provides workers with social guarantees such as vacation, sick leave, maternity leave, and others.

A gig-contract refers to temporary or contractual work in which a person works on a project basis or performs specific tasks without permanent employment. Instead of being employed full-time, the person engages in various projects or jobs for a specific fee. A gig-contract can last from a few hours to several months or even years, depending on the nature of the project [6].

A gig-worker is a person who works on gig-contracts and has specialized skills in a specific field. Gig-specialists can be freelancers, independent contractors, or employees of agencies that provide their services for specific projects or companies.

Let's examine in more detail the features characterizing Diia City as shown in Figure 2.

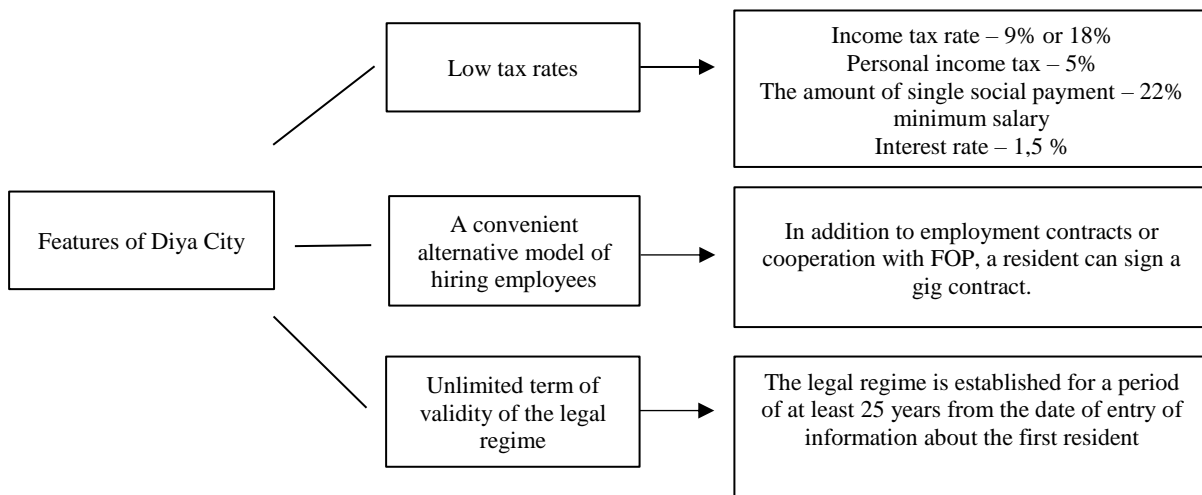


Figure 2. Features Characterizing Diia City
Source: compiled by authors on materials [5]

The list of legal entities that are ineligible for obtaining resident status is defined in Article 5 of Law No. 1667. Among them are legal entities:

- registered outside Ukraine.
- non-profit organizations.
- subject to sanctions or other restrictive economic measures.
- bankrupt, etc. [3].

Diia City is a special regime of operation that provides certain privileges and benefits for residents. The tax features for residents of Diia City may include the following aspects:

1. Corporate Income Tax: Residents of Diia City may have certain tax incentives regarding income taxation. This may include exemptions from taxation for a certain period (e.g., the first five years of operation) or a reduced corporate income tax rate compared to the standard tax rates in the country.

2. Dividend and Interest Tax: Residents of Diia City may have certain tax benefits concerning dividends and interest received. This may include exemptions from taxation or reduced tax rates on these types of income.

3. Property and Land Tax: Residents of Diia City may have simplified rules for property and land taxation. This may include reduced tax rates on property or land, or even exemptions from these taxes for a certain period.

4. Value Added Tax (VAT): Residents of Diia City may have a simplified VAT taxation system. This may include a reduced VAT rate or simplified procedures for filing declarations and paying taxes.

IT companies that are residents of Diya City have the right to choose one of two taxation options during their residency (being in the Diya City Register):

- Be subject to corporate income tax under general rules, calculating tax at a rate of 18% based on the pre-tax financial result, adjusted for tax differences if necessary.
- Pay an exit capital tax (ECT) on an annual basis (paragraph 137.10.3 of the Tax Code) [1].

Starting from January 1, 2024, the taxation of income for residents of Diya City who did not choose special conditions (ECT) will be conducted under general rules with certain changes. In particular, a new provision will be introduced, according to which residents applying tax differences will increase their financial result by the value of acquired property, works, and services (excluding royalties) received from non-resident unified tax payers.

For the year 2024, the increase in the financial result will be calculated by adding the amount of acquisitions from unified tax payers exceeding 50% of the expenses made in the previous year (2023). In subsequent years, the increase in the financial result will be calculated based on the amount exceeding 20% of the previous year's expenses.

These changes aim to introduce a more transparent taxation system and incentivize Diya City residents to cooperate with local unified tax payers.

To become a payer of ECT (income tax for residents of Diya City with special conditions), a resident should consider the following features:

1. Switching to ECT once per year: A Diya City resident can switch to ECT only once per year.
2. Submitting statements for different cases:

Legal entities intending to become Diya City residents should indicate their desire for ECT in the application for inclusion in the Diya City Register. A separate statement for ECT is not required.

Legal entities already being Diya City residents and wishing to opt for ECT should submit a special statement within 15 calendar days before the beginning of the quarter.

These limitations pertain to the process of choosing ECT and aim to regulate the timing and procedures for transitioning to special tax conditions. Diya City residents should adhere to these conditions and submit their statements on time to properly establish their taxpayer status.

It should be noted that a Diya City resident can voluntarily waive ECT only at the beginning of a specific year, and the statement must be submitted no later than 10 calendar days before the start of the next year.

PCV is subject to taxation under "special conditions" because certain operations carried out within a specific period are usually subject to taxation, rather than the overall financial result. The PCV rate is 9%. Let's examine in more detail the main operations that are subject to taxation under "special conditions":

- Dividend payments, except in cases where refinancing does not affect ownership.
- Payment of funds or return of property related to the withdrawal of a participant or shareholder, if the amount exceeds their contribution to the statutory capital or the value of the acquired shares or stakes.
- Payment of interest to non-residents who are related parties or registered in countries with low tax rates.
- Payment of interest, commissions, other rewards, reimbursements, fines, penalties related to the attraction or use of funds.
- The value of property (works, services) provided to non-PCV payers with deferred payment exceeding 365 days from the date of export or supply.
- Gratuitous provision of property or gratuitous financial assistance, except in certain cases where it is subject to taxation with the personal income tax (PIT).
- Provision of revolving financial assistance to related and unrelated legal entities if the latter does not repay it within 12 calendar months.
- Contribution to statutory capital, joint activities, or trust management.
- Payment of royalties exceeding the established limit, as well as a range of royalty payments to non-residents.
- Transfer of funds to own accounts abroad.

There are also certain peculiarities regarding the taxation of income of individuals who are employees of Diya City residents. The PIT rate will be applied to all Diya City residents, both those subject to PCV and those subject to corporate income tax under general rules.

The legislation provides for special tax benefits for Diya City residents regarding the taxation of their employees' income and gig-specialists. In particular, income from wages, remuneration of gig-specialists under gig-contracts, including remuneration for the creation and transfer of commissioned works, as well as author's remuneration for the creation of official works and transfer of rights to them, is taxed at a rate of 5% instead of the usual 18% personal income tax (PIT) rate (according to clause 170.141.2 of the Tax Code of Ukraine) [1].

It should be noted that the 5% rate applies only to the total amount of payments made to an individual per year, up to the equivalent of 240,000 euros at the NBU exchange rate on January 1. If the total amount of payments exceeds this threshold, the excess should be subject to PIT at the general rate of 18%. The employee will be responsible for paying the additional tax after submitting the annual declaration.

Let's take a closer look at payments such as sick leave and annual leave. In the case of an employed worker, they are included in the total wage according to clause 169.4.1 of the Tax Code of Ukraine (TCU) [1]. Therefore, these payments are subject to PIT at a rate of 5%. However, regarding sick leave and payment for the period of the annual break in the work of a gig-specialist, these payments are not considered remuneration for the gig-

specialist under a gig-contract, as defined in Law No. 1667 [3]. Therefore, these payments are subject to PIT at the general rate of 18%.

From all the income subject to taxation with the personal income tax (PIT), Diya City residents must withhold a military fee (MF) at a rate of 1.5% according to the requirements of section 10 subsection 1.2 of Chapter XX of the Tax Code of Ukraine (TCU) [1]. However, no military fee is withheld from the.

Residents of Diya City who pay personal income tax (PIT) have the option to pay a unified contribution for mandatory state social insurance (UC) in the amount of the minimum insurance contribution. This applies to the following types of income:

1. Wages of employees.
2. Remuneration to individuals for performing work or providing services under gig-contracts.

However, in order to benefit from this privilege, residents of Diya City must meet the requirements regarding the average monthly remuneration and the average number of employees and gig-specialists, as provided in paragraphs 2 and 3 of Article 5, Section 1 of Law No. 1667 [3].

Starting from October 1, 2022, the minimum wage is 6,700 hryvnias. As for the UC rates, residents of Diya City apply the same rates as regular employers. Thus, the general UC rate is 22%, and for individuals with disabilities who receive income in the form of wages, sick leave, or maternity benefits, the rate is 8.41%. Taking this into account, for employed workers and gig-specialists, the minimum insurance contribution is calculated as the product of the minimum wage and the 22% rate. Therefore, in 2023, the monthly UC payment will amount to 1,474 hryvnias.

Summarizing the aforementioned features of taxation for the income of employed individuals in Diya City, let's consider a specific example of taxing the activities of an IT company - a resident of Diya City - if it has the following financial indicators, as shown in Table 1.

Table 1. Calculation of taxes to be paid by an IT company - a resident of Diya City for the year

Indicator	Value	Tax	Tax rate	Tax amount in euros
Profit for the year	200 000 euro	Income tax	18%	-
Dividends to the founders	20 000 euro	Tax on withdrawn capital	9%	1800
The numbers of employees	10 persons	Personal income tax	5%	7200
Average salary of employees	1200 euro/ month	Single social contribution	22%	4435
Minimum wage from 01.10.2022	168 euro/ month	Military levy	1,5%	2160

Source: compiled by authors on materials [9, 10]

Based on the data provided in Table 1, it can be concluded that the total tax payment of the IT company – a resident of Diya City – amounts to 15,595 euros per year. For the purpose of comparison and understanding the favorable taxation conditions for residents, let's consider tax calculations in other countries with special taxation conditions for IT companies, as shown in Table 2.

Table 2. Comparison of taxation conditions for IT companies in different countries, per year in euros

Legal zone	Total taxes for year	Income tax	Tax on withdrawn capital	Personal income tax	Single social contribution and military levy
Diya City	15 595	-	1 800	7 200	6 595
India	18 460	5 500	-	7 200	5 760
Kazakhstan (Astana Hub)	23 760	-	-	14 400	9 360
USA (Delaware)	29 183	2 175	-	4 976	22 032
Georgia (Virtual zone IT)	32 680	-	1 000	28 800	2 880
Poland	38 125	-	-	7 200	30 925

Source: compiled by authors on materials [9]

Analyzing the calculations presented in Table 2, it can be concluded that the taxation conditions for IT companies in Ukraine, which are residents of Diya City, are significantly more favorable and comfortable compared to the taxation conditions for IT companies in other countries. This means that residents of Diya City have significant advantages such as favorable taxation and benefits, creating a more attractive tax environment for IT companies. Compared to other countries, these conditions allow residents of Diya City to effectively utilize their resources and increase their competitiveness in the international market.

Summarizing the analysis, let's take a closer look at the main advantages and disadvantages identified for residents of Diya City, as presented in Table 3.

Table 3. Key advantages and disadvantages of residents of Diia City

Advantages	Disadvantages
Simplified tax system	A limited field of activity within Diia City
Income tax benefits	Limited market and competition
Reduced tax rates on dividends	Periodic changes to the rules and conditions
Property tax exemption	Dependence on the government and the political situation
Simplified VAT system	Limited access to the local market
An increase in the number of innovative projects and jobs	
Increasing the investment attractiveness of Ukrainian companies and startups thanks to the instruments of English law	
Increasing the share of high-tech products in the country's GDP	

Source: authors' own elaboration

This table provides a general overview of the main advantages and disadvantages for residents of Action City. As we can see, the advantages outweigh the disadvantages. Action City is a project with a special operating regime that provides certain benefits and privileges for residents. It promotes not only creative potential but also stimulates innovation in the IT sphere.

Conclusions

Taxation of Action City residents is a relevant topic that requires attention and research. Due to the development of the IT industry and attractive conditions for business, Action City has become a privileged zone for companies operating in the digital sphere. However, there is a need for further study and understanding of the peculiarities of taxing these companies. Research shows that taxing Action City residents can have its advantages and challenges. On the one hand, there are special preferential tax regimes and incentives aimed at making this zone attractive for businesses. This may include exemptions from income tax, dividend tax, and value-added tax. On the other hand, there are difficulties and ambiguities related to tax rules and procedures. The lack of sufficient clarity and consistency in legislation can create inconvenience for businesses and tax authorities. More detailed work is needed to define optimal tax strategies and ensure transparency and stability of tax rules. In conclusion, understanding and improving the taxation of Action City residents is an important task. Additional research is needed to eliminate uncertainties and establish clear and fair rules. Such an approach will contribute to the creation of a favorable tax system that promotes the development of the IT industry in Action City and in Ukraine as a whole.

Abstract

This article is dedicated to the peculiarities of taxation for residents of Diia City. Diia City is an innovative project created in Ukraine to support the development of information technology, cybersecurity, innovation, and technology entrepreneurship. As residents, companies have the opportunity to receive benefits and support for collaboration and joint development. Diia City provides conditions for creative flourishing and the creation of innovative products and services. To become a resident, a company must meet established requirements and criteria, such as the field of activity, investments, job creation, and innovative potential. Residency in Diia City allows companies to take advantage of preferential tax regimes; however, there are challenges and uncertainties associated with taxation rules and procedures. Further research and the establishment of transparent and stable taxation rules are necessary to create a favorable tax system for the development of the IT industry in Diia City and Ukraine as a whole. The development of the IT sector in Ukraine and the creation of the special zone of Diia City highlight the importance of understanding and improving taxation for the residents of this project. Currently, the taxation of Diia City residents has its advantages and challenges.

On one hand, residents of Diia City receive special preferential tax regimes and incentives aimed at attracting businesses to this zone. Such benefits may include exemptions from income taxes, dividends, and value-added tax. This helps create favorable conditions for innovation development and attracting investments to the IT sector. On the other hand, there are certain difficulties and uncertainties related to taxation rules and procedures for Diia City residents. Insufficient clarity and consistency in legislation can create inconvenience for both businesses and tax authorities. This may impact the creation of unfair competitive conditions and hinder business development in this zone. Therefore, additional research is needed to determine optimal tax strategies to eliminate uncertainties and ensure clear and fair taxation rules for Diia City residents. This requires collaboration between the government, business community, and taxation experts to develop a stable and favorable tax system. Detailed study and understanding of the peculiarities of taxation in Diia City, as well as dialogue among all stakeholders, can contribute to the development of this innovative project and support the IT industry in Ukraine.

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