

Stebliuk N. F., PhD in Economics,
Associate Professor at the Department of International Tourism and
Hotel and Restaurant Business
University of Customs and Finance
ORCID: 0000-0002-4488-769X

Horozhankina N. A., Ph.D. in Geography,
Associate Professor at the Department of International Tourism and
Hotel and Restaurant Business
University of Customs and Finance
ORCID: 0000-0003-2773-8630

Nebaba N. O., Doctor of Economics,
Professor at the Department of Economic Modeling, Accounting
and Statistics
Oles Honchar Dnipro National University
ORCID: 0000-0003-1264-106X

Shapoval K. O.,
University of Customs and Finance
ORCID: 0009-0000-2025-599X

OPTIMIZATION OF TAXATION OF RESTAURANT BUSINESS ESTABLISHMENTS IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

The article analyzes the taxation systems of restaurant businesses in Ukraine, considering their organizational and legal status. The purpose of the study is to substantiate the theoretical and methodological foundations for the use of mechanisms of tax optimization in restaurant business establishments in the context of sustainable development. The peculiarities of applying the simplified and general taxation systems are examined, along with the specifics of tax regulation in this sector. It is substantiated that the modern restaurant business requires effective tax mechanisms that ensure not only a reduction in the tax burden but also the financial stability of enterprises, promote the formation of social responsibility, and create conditions for investment in ecological practices. A scenario-based approach to determining the level of tax burden is proposed, demonstrating significant differences among enterprises operating under various organizational and legal forms and applying different tax regimes. The practical significance of the research lies in utilizing the proposed approach to select optimal taxation models for restaurant establishments in the context of sustainable development. This contributes to reducing the tax burden, enhancing financial stability, and adapting enterprises to modern challenges caused by the martial law. Prospects for further research involve the application of modeling optimization strategies as a vital tool for analyzing and forecasting the results of implementing tax measures.

Key words: taxes, scenarios, restaurant, simplified taxation system, general taxation system, tax burden, optimization.

Стеблюк Н. Ф., Горожанкіна Н. А., Небаба Н. О., Шаповал К. О. Оптимізація оподаткування закладів ресторанного бізнесу в контексті сталого розвитку

У статті проаналізовано системи оподаткування підприємств ресторанного бізнесу в Україні з урахуванням їхнього організаційно-правового статусу. Розглянуто особливості застосування спрощеної та загальної систем оподаткування, а також специфіку податкового регулювання у цій сфері. Метою дослідження є обґрунтування теоретико-методичних засад використання механізмів оптимізації оподаткування закладів ресторанного бізнесу в контексті сталого розвитку. Визначено, що сучасний ресторанний бізнес потребує ефективних податкових механізмів, які забезпечують не лише зниження рівня податкового навантаження, а й фінансову стійкість підприємств, сприяють формуванню соціальної відповідальності та створюють умови для інвестицій у екологічні практики. Запропоновано сценарний підхід до визначення рівня податкового навантаження, що демонструє суттєві відмінності між підприємствами, які функціонують у різних організаційно-правових формах та застосовують різні режими оподаткування. Практичне значення дослідження полягає у використанні запропонованого підходу для вибору



оптимальних моделей оподаткування закладів ресторанного бізнесу в умовах сталого розвитку, що сприяє зниженню податкового навантаження, підвищенню фінансової стійкості та адаптації підприємств до сучасних викликів, зумовлених воєнним станом. Перспективи подальших досліджень передбачають застосування моделювання стратегій оптимізації як важливого інструменту аналізу та прогнозування результатів впровадження податкових заходів.

Ключові слова: податки, сценарії, ресторан, спрощена система оподаткування, загальна система оподаткування, податкове навантаження, оптимізація.

Problem statement. Tax legislation is an important component of the financial management of restaurant businesses, as it directly determines the level of tax burden and affects the overall financial stability of the establishment. In conditions of martial law and economic instability, the relevance of the problem of tax optimization is significantly increasing, as the high level of tax burden and the complexity of administration create additional risks for the functioning of the industry.

Tax optimization is a complex process that should be based exclusively on tools and methods permitted by law, ensuring the minimization of tax risks and increasing the efficiency of financial management. The need to develop scenarios for optimizing tax payments is due to the need to reduce tax risks and increase the efficiency of financial management, which is an important prerequisite for sustainable business development.

Analysis of recent research and publications. The impact of the tax burden on the performance of business entities is constantly in the focus of economic science. The issue of tax burden management at the enterprise level was considered in the works of Ukrainian scientists: K.Andriienko [1], O.Artyukh [1; 3], K.Haiduk [3], I.Levytska [2], A.Klymchuk [2], S.Zakharova [2], N.Matviichuk [4], S.Tesliuk [4], A.Ploskina [4], D.Pysarchuk [4], V.Sharmanska [5], T.Zaverukha [5] and others. Researchers focus on the key problems of modern tax policy: frequent changes in legislation, excessive taxes and fees, blocking of tax invoices, low resilience to global challenges, and insufficient level of digital integration [6; 7; 8]. The works of scientists [5; 8; 9] indicate that tax optimization is a tactical tool of a short- and medium-term nature, aimed at adapting the taxpayer to the features of the tax system and choosing the most favorable taxation regime. Tax optimization as a legitimate economic and legal activity is determined by the process of rational selection of the optimal model of organization of fiscal and economic relations, aimed at minimizing tax costs, subject to compliance with current legislation. Thanks to this, the enterprise can more effectively allocate financial resources, invest in the development of production and innovation, which contributes to the implementation of sustainable practices in business. Scientists [10; 11] propose different approaches to determining the level of tax burden. In the scientific literature, both quantitative and qualitative criteria for its assessment are distinguished. Quantitative indicators are based on an analysis of the ratio of taxes paid to the financial results of the enterprise, the level of profitability, the structure of costs and production volumes. Qualitative criteria take into account industry characteristics, investment activity, the degree of impact of the tax system on business competitiveness and overall economic development. Therefore, the tax burden is considered as a complex indicator that reflects not only the fiscal function of the state, but also the regulatory impact of tax policy on economic activity [8; 9]. O.Iarmolitska [10] emphasizes the need to improve the mechanism for managing the activities of restaurant business establishments, taking into account the specifics of accounting and taxation. The proposed approach is aimed at optimizing the tax burden, ensuring transparency of financial flows, increasing the effectiveness of management decisions, and creating the prerequisites for the sustainable development of enterprises in the restaurant business.

Paying tribute to the scientific achievements of scientists, it should be noted that the issue of optimizing the tax burden in the restaurant business requires further scientific study and development of practical recommendations.

Purpose of the article: to substantiate the theoretical and methodological principles of using mechanisms for optimizing taxation of restaurant business establishments in the context of sustainable development.

Presentation of the main material. Taxes constitute one of the most significant items of expenditure for enterprises and directly affect their profitability, solvency, competitiveness, investment activity, and overall financial condition. Effective management of tax expenditures, rational use of tax benefits, and optimization of the tax burden are critically important for ensuring stable financial and economic activities of enterprises, especially in conditions of economic instability (Table 1) [1; 2].

The effectiveness of the formation of the tax burden in the restaurant business largely depends on the characteristics of the taxation system applied by the enterprise. The decisive factors in this case are the code of the type of economic activity (KVED), the organizational and legal form of the business entity, the applicable tax system, as well as the availability of relevant licenses, in particular for the sale of alcoholic and tobacco products. If a business entity in the restaurant sector has such licenses, current tax legislation requires the application of a general taxation system, regardless of the chosen organizational and legal form.

A comparison of the choice between an individual entrepreneur (IEP) or a limited liability company (LLC) for hotel and restaurant businesses, taking into account the advantages and disadvantages of each organizational and legal form, is given in Tables 2 and 3.

Given the constant changes in the tax environment, the issue of forming a relevant analytical basis for making management decisions is becoming particularly important. Effective tax management requires the construction of

Table 1

Directions of influence of tax payments on the activities of enterprises

Directions	Characteristic	Consequences for the enterprise
Cost formation and pricing	Taxes are included in the cost of products (works, services), which affects the final sales price	Rising prices can reduce competitiveness, lead to a decrease in sales volumes, and loss of sales markets
Financial condition and liquidity	Taxes immobilize a company's working capital, reducing the financial resources available for operating activities	Limited opportunities for investment, development, and covering current expenses; risk of financial difficulties
Tax burden	High tax rates, especially VAT, income tax and social contributions, create a significant burden on businesses	Declining profitability, slowing development, stimulating shadow activities, and reducing investment activity
Solvency and financial stability	Taxes affect the ability to fulfill one's obligations to counterparties and creditors	Deterioration of financial stability, risk of insolvency, bankruptcy
Investment activity	Tax rates and benefits affect the attractiveness of a company's investment projects	Possibility of attracting or losing investments, impact on innovative development
Administrative costs	Maintaining tax records, reporting, and interacting with tax authorities create additional costs and burdens	Increased management costs, the need to attract specialists, which affects the overall efficiency of the business

Source: [1; 3; 4]

Table 2

Main advantages and disadvantages of LLC activities

Advantages of LLC	Disadvantages of LLC
No income restrictions	More complex document management and strict cash discipline
There are no restrictions on the number of employees	The founder of an LLC cannot use the LLC's funds for his own needs
There are no restrictions on types of activities	Dividends must be paid 5 % personal income tax + 5 % military levy (general taxation system); 9 % personal income tax + 5 % military levy for simplified taxation system
In the general system, tax is paid on profits	
Liability limited to business assets	
Can book employees	
Partnership opportunity	

Source: [13]

Table 3

The main advantages and disadvantages of individual entrepreneurs

Advantages of IEPs	Disadvantages of IEPs
Quick and free registration	Responsible with all his property
Simple reporting form	There are restrictions on income per year
You can manage the funds of an individual entrepreneur	There are restrictions on the number of employees
Low taxes	There are restrictions on types of activities
	Tax is paid on income in the third group
	Cannot book employees and themselves

Source: [13]

a system for describing tax parameters that allows not only to assess the current state of the enterprise, but also to forecast its financial position, taking into account possible changes in the tax burden. It should be noted that this ensures the adaptability of the enterprise's tax strategy to external conditions and increases the validity of management decisions in the field of tax planning [4].

A special tax regime has been operating in Ukraine since 1999 – a simplified tax system (STS) for small businesses. The application of STS applies to both individual entrepreneurs (IEPs) and legal entities. Business entities operating under this system are divided into four groups depending on the maximum amount of income, the level of the tax rate, permitted types of economic activity, and the possibility of using the labor of employees. Choosing the optimal tax model plays a key role in ensuring the long-term stability of a business, especially in highly competitive industries such as the hotel and restaurant sector. Each of these models has its own advantages in terms of the amount of tax burden, which must be carefully considered when strategically planning the company's activities (Table 4).

Table 4

Characteristics of the taxation system

Type of tax	Simplified system	General system
VAT (subject to registration) Annual income is over 1 million UAH VAT payment is mandatory	not applicable	20 %
Income tax	not applicable	18 % of net profit
Single tax	fixed rate	not applicable
Personal income tax (PIT)	18 %	18 %
Single social contribution (SSC)	22 % of the minimum wage “for yourself” 22 % (salary accrual)	22 % (salary accrual)
Military recruitment	1, 2, 4 groups of single tax payers pay 800 UAH The 3rd group of single tax payers pays 1 % of income The mandatory payment is levied on the basis of paragraph 16 of subsection 10 of the Transitional Provisions of the Tax Code of Ukraine The military levy from the payroll fund in 2025 is 5 %	

Source: [12; 13]

Restaurant establishments can choose a taxation system within the framework provided for by current legislation. If the establishment is registered as an “individual”, then the company can be a sole taxpayer of group II or III (depending on the number of employees and annual income). If an enterprise is a taxpayer of the general system, then, first of all, it pays income tax, VAT, unified social contribution, military levy, land tax, tourist tax (if the latter is established by local authorities) [12]. The information base for building models of tax optimization is the financial, accounting and tax reporting of the enterprise, on the basis of which it is possible to determine effective tools for reducing the tax burden. Let us consider the following methods of tax optimization for enterprises (Table 5).

Table 5

Methods for optimizing VAT and income tax

VAT optimization methods	
Advantages	Problems, comments
Single tax payer – VAT non-payer (transition to group 3 of the simplified system with a rate of 5 % – VAT non-payer)	
The single tax expands the annual income limit that allows you to be a VAT non-payer: under general conditions, this is UAH 1 million, and group 3 of the single tax has a limit of 1,167 minimum wages as of January 1 (for 2025 – UAH 9,336,000)	A VAT defaulter loses potential counterparties who are tax payers and are interested in generating a tax credit
Organizational methods for optimizing income tax	
Advantages	Problems, comments
1. Changing the general taxation system to a simplified one (transition to a single tax – group 3 with rates of 3 % (VAT payer) or 5 % (VAT non-payer))	
The tax rate is lower (3 % or 5 % single tax versus 18 % income tax)	The single tax is paid on income, i.e., expenses are not taken into account. For enterprises with significant expenses, the simplified system is not profitable
2. Changing the organization of the business, its fragmentation	
<i>Use of individual entrepreneurs who pay a single tax – group 2 or group 3</i>	
Part of the business can be conducted through registered individual entrepreneurs, meaning that taxes will be paid less. The single tax for group 3 is 3 % of income (VAT payer) and 5 % of income (VAT non-payer). If group 2 is a single tax payer, the rate is fixed and is 20 % of the minimum wage as of January 1 (in 2025 – UAH 1,600)	Costs are reduced due to the Social Security System, so profits and income tax increase. You can get a fine for concealing employment relationships from the State Labor Service
Splitting a business into several business entities operating under different taxation systems, as well as conducting individual transactions through “one’s own” individual entrepreneurs, is considered a tax optimization tool	
Annual tax limits that provide favorable taxation conditions: 1,167 minimum wages as of January 1 (for 2025 – UAH 9,336,000) – limit for a single tax payer of group 3; up to UAH 1 million for non-registration as a VAT payer	Company expenses are increasing

Source: [13]

Table 6

Tax optimization scenarios for a restaurant business

Income and expense items	Total amount, including taxes, UAH	VAT (20%), UAH	Payment of taxes and fees		Amount for LLC (VAT payer), UAH	VAT (20%), UAH	Amount per individual entrepreneur (group 3) Single tax – 5 % of income (limit for the year 9336 thousand UAH; month 778 thousand UAH)	Tax payment, SSC LTD + 3rd group of individual entrepreneurs
			General taxation system					
REVENUE per month	1 500 000,00	250 000,00			960 000,00	160 000,00	540 000,00	
Kitchen	540 000,00	90 000,00					540 000,00	
Alcohol, tobacco (excise goods)	960 000,00	160 000,00			960 000,00	160 000,00		
DIRECT COSTS	515 000,00	85 833,33			350 000,00	58 333,33	165 000,00	
Purchasing goods	500 000,00	83 333,33			350 000,00	58 333,33	150 000,00	
Transportation costs for delivering goods to the warehouse	15 000,00	2500,00					15 000,00	
GROSS PROFIT/LOSS	985 000,00				610 000,00		375 000,00	
General and administrative expenses	368 000,00	5333,33			318 000,00	5333,33	50 000,00	
Equipment rental	100 000,00				50 000,00		50 000,00	
Line staff salaries	150 000,00				150 000,00			
SSC	33 000,00		33 000,00		33 000,00			33 000,00
Communication services	2000,00	333,33			2000,00	333,33		
Office expenses, transportation, gasoline, security, etc.	30 000,00	5000,00			30 000,00	5000,00		
Bank services	2000,00				2000,00			
PROFIT BEFORE TAXATION	300 000,00				25 000,00		275 000,00	
Income tax 18 %	54 000,00		54 000,00		4500,00			4500,00
Single tax 5 %							27 000,00	27 000,00
VAT 20 %		158 833,33	158 833,00			96 334,00		96 334,0
Military levy (3rd group – 1 %)							5400,00	5400,00
SSC “for yourself”							1760,00	1760,00
Total per month (taxes + SSC)			245 833,00					
Total per month (LLC + 3rd group of individual entrepreneurs)					4500,00	96 334,00	34 160,00	167 994,00

Tax optimization for wages is achieved as savings at the expense of the Social Security Tax: the payment of Social Security Tax of 22 % of the payroll is transferred to individual entrepreneurs, who pay it from the minimum wage. Also, optimizing the activities of individual entrepreneurs includes attracting highly qualified personnel (marketers, IT specialists, accountants, designers) as individual entrepreneurs (group 3, 5 % of income) instead of employees.

The proposed alternative taxation model demonstrates certain benefits: instead of the traditional scheme, which involves the employee paying 18 % personal income tax (PIT) and 5 % military levy, as well as the employer paying 22 % social security contribution, a simplified mechanism is applied: payment of a single tax at a rate of 5 % of total income and a minimum social security contribution of 22 % of the minimum wage. This approach allows for a significant reduction in the fiscal burden on business, while remaining within the current institutional and legal framework.

Taking into account the above information, let's consider the features of optimizing taxation in the restaurant business, which allows you to effectively manage the tax burden, taking into account available financial resources. The situation is modeled taking into account the separation of functions between different business entities to maximize the benefits of a simplified taxation system.

Effective application of various methods of optimizing VAT and income tax requires constant monitoring of changes in tax legislation and timely adjustment of the strategy for optimizing the taxation of the restaurant business, taking into account its financial capabilities and market situation. In wartime conditions, scenario planning is critically important, namely the calculation of the optimal work scheme in a restaurant, taking into account revenue from product sales, expenses, and the fact that only a subject on the general taxation system has the right to sell excisable goods (alcohol, tobacco). The calculated level of tax burden demonstrates the presence of significant differences between enterprises operating in different organizational and legal forms and using different taxation regimes (Table 6).

Under the general taxation system, the enterprise will pay income tax of UAH 54,000 and VAT of UAH 158,833. If the company is in the form of an LLC (general VAT system) and an individual entrepreneur (group 3), then the income and VAT will be significantly lower, UAH 4,500 and UAH 96,334, respectively.

After the implementation of optimization measures, a thorough analysis of the results obtained is carried out, determining the effectiveness of the methods used and making adjustments if necessary, on the basis of which alternative scenarios of tax activity are formed, which are evaluated by the level of tax burden with the subsequent selection of the most appropriate option in accordance with the optimization plan (Table 7).

Table 7

Recommendations for increasing the efficiency of tax levers

List of key recommendations
Assess the company's current financial condition and identify tax risks
Analyze opportunities to reduce the tax burden by optimizing tax obligations and using tax benefits
To study innovative tax instruments and determine their applicability
Consider opportunities to participate in government programs and initiatives and take advantage of their benefits
Organize training and education for staff to understand and effectively use tax opportunities
Maintain internal accounting and documentation in accordance with tax law requirements to avoid misunderstandings with tax authorities
Cooperate with professional tax consultants to receive qualified assistance and advice in the field of tax optimization
Monitor changes in tax legislation and timely adapt the company's tax strategy to new requirements and conditions
Develop an individual taxation strategy that takes into account the specifics of the industry and ensures optimal use of tax levers
Cooperate with audit firms to conduct tax audits and identify opportunities to improve tax efficiency

Source: [7; 8; 10]

Conclusions. In summary, the main recommendations for achieving the goal of our research are as follows. Tax optimization is an important tool for reducing the tax burden, which ensures effective management of enterprise finances in the face of constant changes in the economic and legal environment. The use of legally permitted methods, planning, comprehensive analysis of financial indicators, and systematic monitoring of changes in the regulatory framework form the basis for stable operation and sustainable business development. Further scientific exploration should focus on tax planning, which involves strategic forecasting and careful organization of a business's tax obligations using mathematical methods.

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