

04-15.08.2025

Survey of Business Leaders within a Research Series on Reforms, Business Climate, and Anti-Corruption Efforts

(first survey focused on the tax sector)



Methodology



Purpose of the Study:

To understand business leaders' perspectives on reforms, the situation in the tax sector, and the effectiveness of anti-corruption measures.



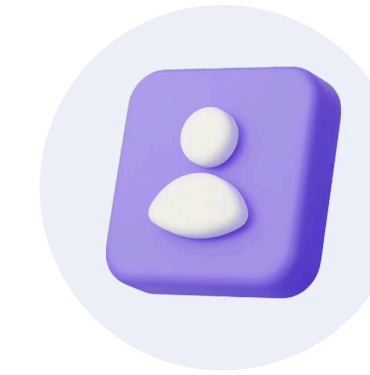
Target Audience:

Owners, executives, and top management of medium and large businesses in Ukraine.



Survey Method:

Online survey conducted via questionnaire distribution to a designated group of respondents.



Sample Size:

50 respondents.



Survey Period:

August 4–15, 2025.



Data Collection:

Data collected by "Gradus Research".

The survey was conducted among owners and top executives of leading companies operating in Ukraine, representing a wide range of industries, including finance, investment, agribusiness, technology, logistics, manufacturing, consulting, and legal services. Among the participants are business leaders whose companies are among the largest in Ukraine, leading their respective industries and making significant contributions to economic development, innovation, and social initiatives. **Many of them are featured in rankings by [Forbes](#), [EY](#), [Deloitte](#)**, and their companies have international recognition, setting trends in their industries. **To maintain the anonymity of respondents, the specific names of the companies are not disclosed, however they play a key role in the market.** These companies not only shape Ukraine's economic landscape but also actively develop innovative solutions, invest in the future, and implement advanced business practices on a global scale.

Key Findings

1 Vision of Reforms: Declining Confidence, Growing Uncertainty

42% of respondents believe that reforms in Ukraine are moving in the right direction — **16%** fewer than in the previous survey. Almost one-third (**31%**) are convinced that reforms are moving in the wrong direction. Another **27%** could not give a clear answer, and this share has significantly increased (**+14%**). These results indicate declining confidence in the reform process and a growing sense of uncertainty.

2 Tax Sphere: Low Trust in the State Tax Service, Corruption as the Key Problem

69% of respondents expressed distrust toward the State Tax Service of Ukraine. The most critical problems in the STS's work were identified as corruption risks and bias during inspections (**48%**), excessive tax burden on businesses (**29%**), as well as shortcomings in tax legislation and the complexity of tax reporting (**27%**).

3 Personnel Decisions: Mixed Assessments of Ruslan Kravchenko and Dissatisfaction with the Situation around Oleksandr Tsyvinskyi

46% of respondents refrained from evaluating R. Kravchenko's performance as head of the STS of Ukraine. Among those who expressed an opinion, **35%** assessed his work positively, while **19%** negatively. At the same time, a majority of respondents (**63%**) reacted negatively to the delay in appointing O. Tsyvinskyi as director of the Bureau of Economic Security.

4 Tax Policy: Support for Tax Increases in the Context of War, Cautious Attitudes toward State Initiatives

65% of respondents supported the increase of key taxes in December 2024 in the context of military needs, although **30%** were opposed. The state initiative “White Business Club” was positively assessed by **45%**, while **42%** gave a negative assessment.

5 Business Support: Ineffectiveness of State Policy

65% of respondents consider state support for businesses during the war to be ineffective. Among the key reform priorities to improve business conditions, respondents emphasized the need for changes in the judicial system (**56%**), law enforcement (**35%**), and customs (**31%**).

6 Customs Reform: Priority of Combating Corruption and Digitalization

65% of respondents consider reducing corruption the main priority of customs reform. In second place is digitalization and automation (**52%**). **40%** pointed to the need to reduce bureaucracy, while only **13%** mentioned staff renewal and another **13%** legislative improvements.

7 Peace Agreement with Russia: Skepticism Prevails

Almost half of respondents (**48%**) believe that reaching a peace agreement with Russia by the end of 2025 is unrealistic. **29%** consider it possible, while **23%** remain undecided.

Top Interesting Metrics

52%

Respondents stated that over the past month they had not encountered any manifestations of corruption from representatives of state authorities.

42%

Respondents believe that the reform process in Ukraine is moving in the right direction. This is 16% less than in the previous survey.

45%

Respondents view the government's initiative to create the so-called "White Business Club" positively.

48%

Respondents consider it unrealistic for Ukraine and Russia to reach a peace agreement by the end of 2025.

65%

Respondents consider reducing corruption to be the main priority in customs reform.

48%

Respondents consider corruption risks and bias during inspections to be the most critical problem in the work of the State Tax Service of Ukraine.

65%

Respondents believe that state support for business in Ukraine during the full-scale war is ineffective.

63%

Respondents reacted negatively to the Cabinet of Ministers' delay in appointing O.Tsyvinskyi as Director of the Bureau of Economic Security.

56%

Respondents believe that the judicial system requires urgent reform to improve business conditions in Ukraine.

69%

Respondents do not trust the State Tax Service of Ukraine.

Vision Regarding Reforms

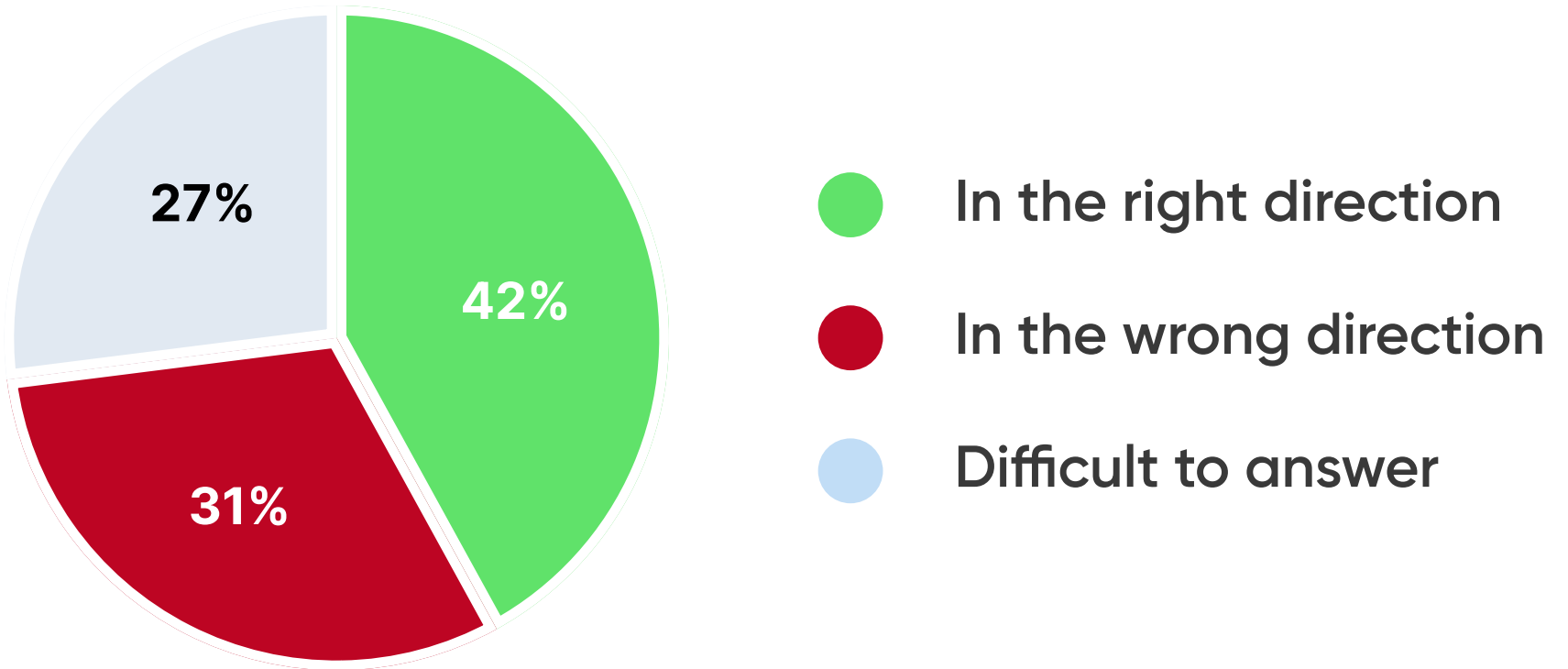
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The process of implementing reforms in Ukraine in accordance with its international obligations

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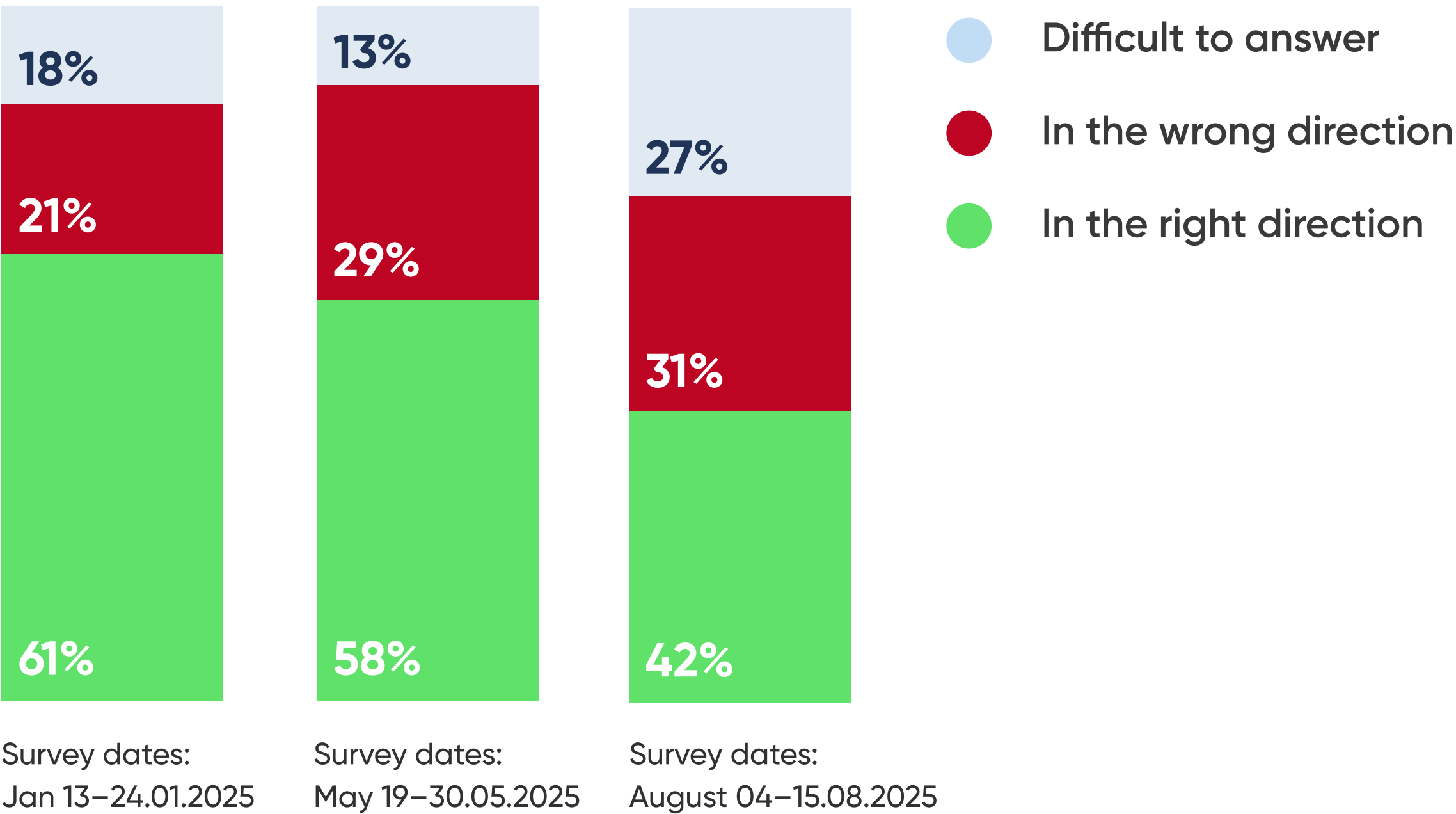
Response dynamics

In your opinion, overall, is the process of implementing reforms in Ukraine in line with its *international obligations moving in the right or wrong direction?



**International obligations primarily refer to commitments to the EU, IMF, and the WorldBank.*

Response Dynamics to the Question



42% of respondents (**-16%** compared to the previous survey) believe that, overall, the process of implementing reforms in Ukraine in line with international commitments is moving in the right direction. Meanwhile, **31%** (**+2%**) hold the opposite view. Notably, in the context of recent events, the share of those who found it difficult to answer this question increased to **27%** (**+14%**).

Tax sector

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Trust in the activities of the State Tax Service of Ukraine

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Problems in the work of the State Tax Service of Ukraine

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Assessment of R. Kravchenko's activities

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Assessment of the Cabinet's decision regarding Oleksandr Tsyvinsky

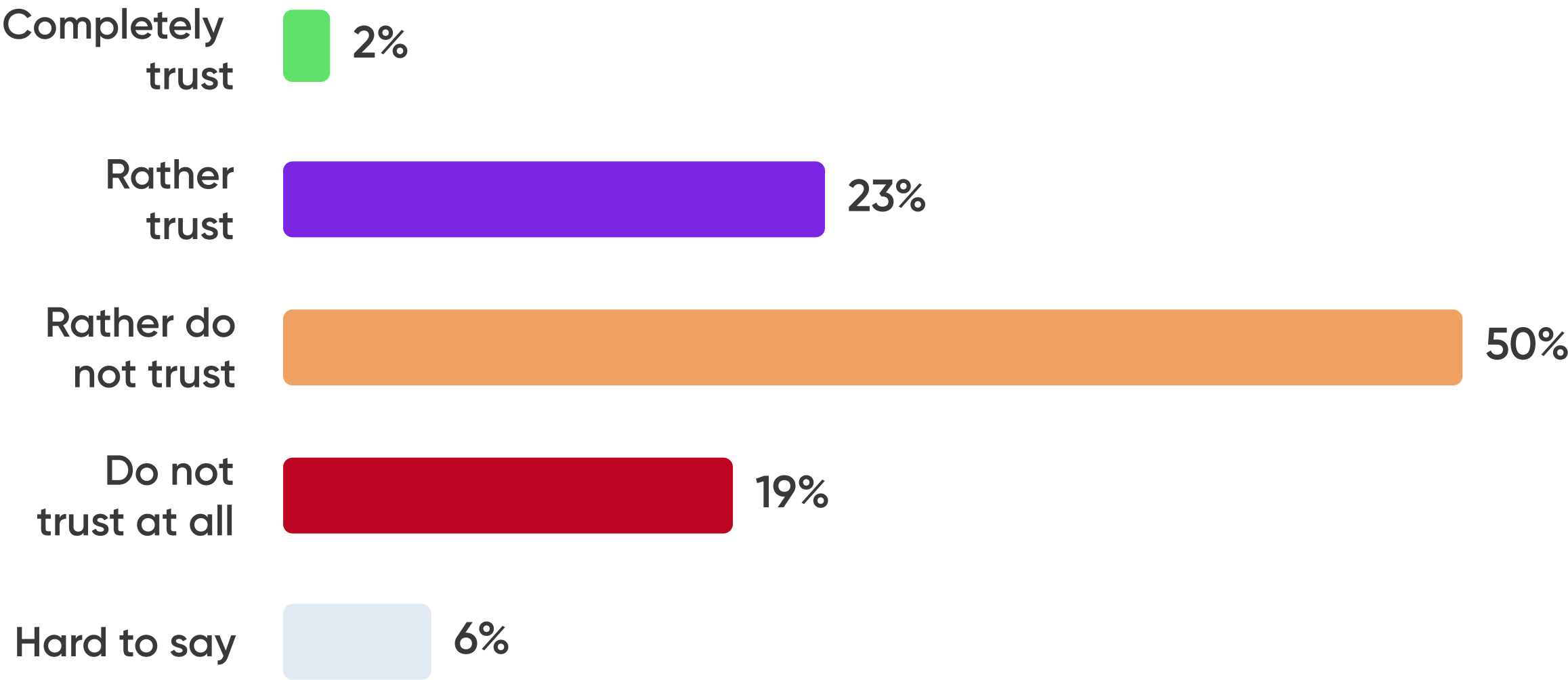
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Increase in basic taxes for business

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Creation of the so-called “White Business Club”

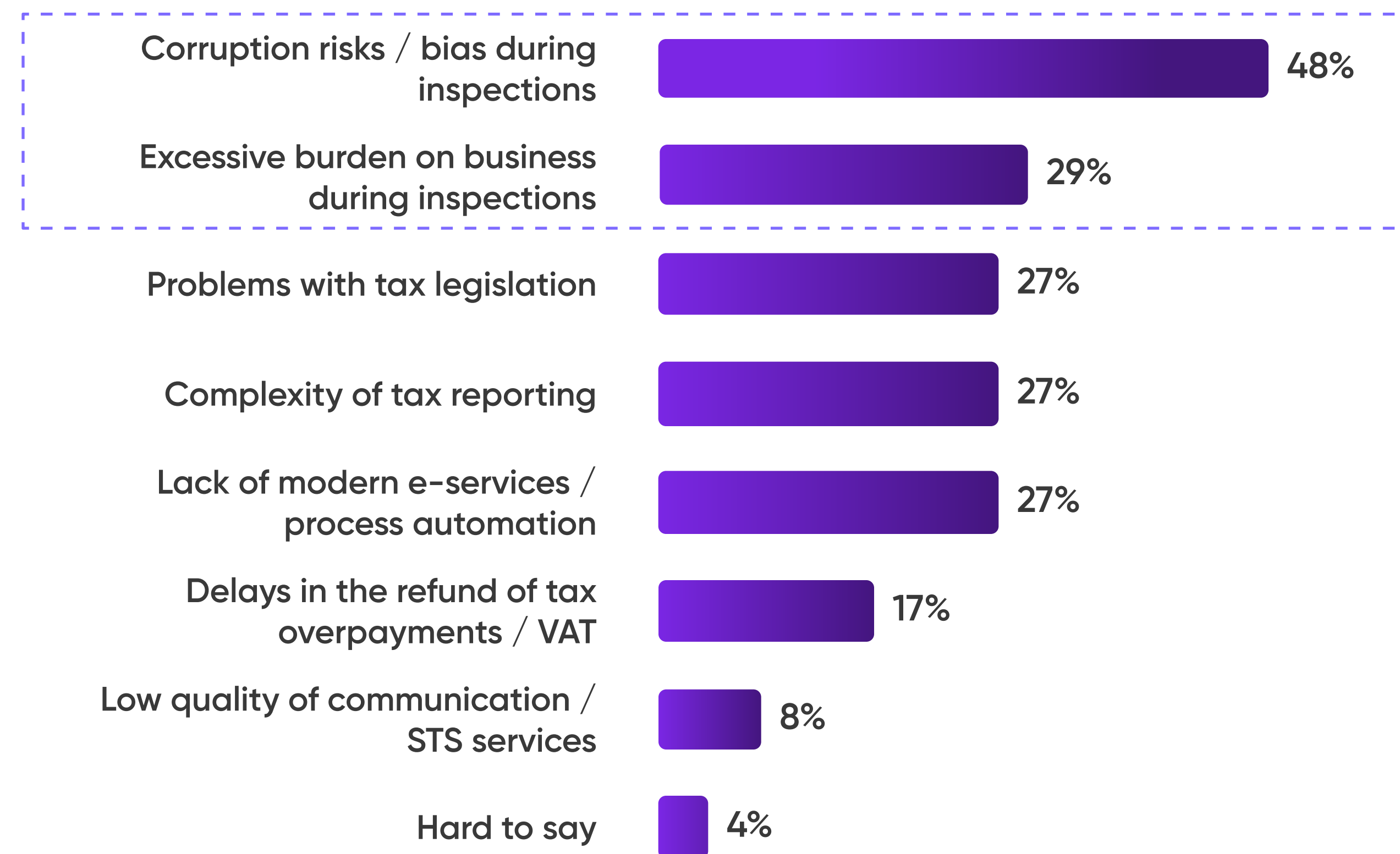
How much do you trust the activities of the State Tax Service of Ukraine?



The results show that business demonstrates a low level of trust in the State Tax Service of Ukraine: a total of **69%** of respondents expressed distrust, half of whom (**50%**) said they “rather do not trust”.

At the same time, only a quarter of respondents (**25%**) evaluated the Service’s work positively, with most of them expressing moderate trust (**23%**— “rather trust”).

In your opinion, what problems in the work of the State Tax Service of Ukraine are the most critical for business?



48% of respondents consider corruption risks and bias during inspections to be the most critical problem for business in the work of the State Tax Service of Ukraine.

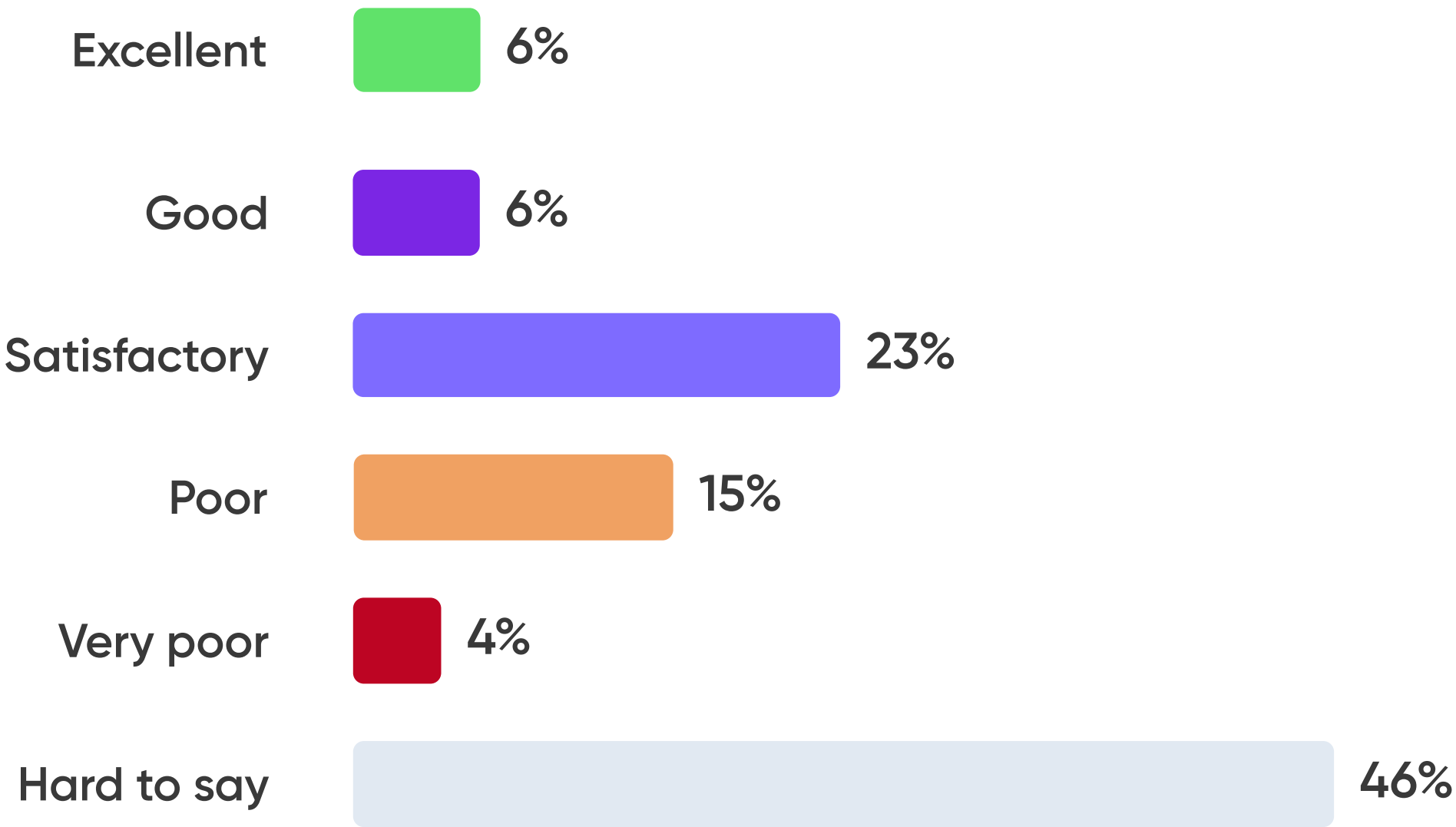
Another **29%** pointed to excessive pressure on business during inspections.

Meanwhile, **27%** of respondents each named problems with tax legislation, the complexity of tax reporting, and the lack of modern e-services/ automation of processes.

--- *Respondents could select up to two answer options.

How would you assess the performance of R. Kravchenko as Head of the State Tax Service of Ukraine?

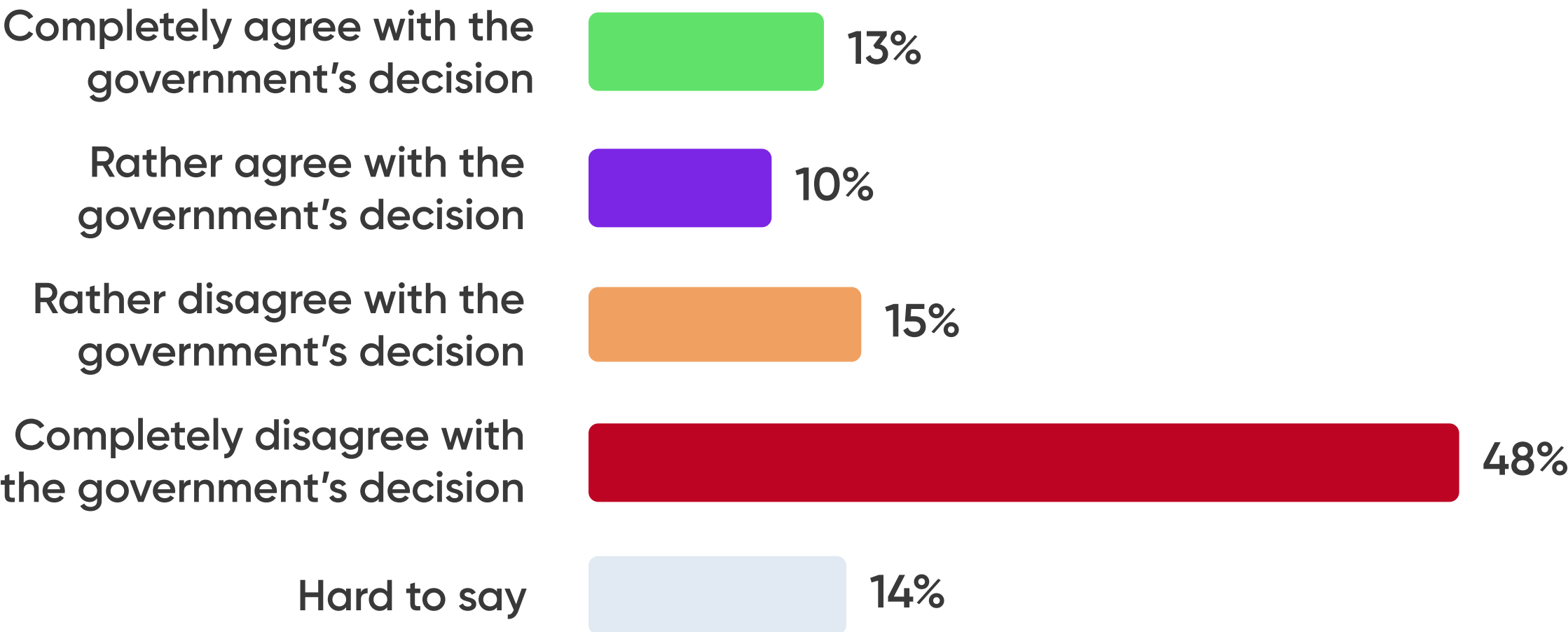
(held the position from December 31, 2024– June 17, 2025)



Almost half of respondents (**46%**) refrained from assessing the performance of R. Kravchenko as Head of the State Tax Service of Ukraine. Among those who did share an opinion, **35%** gave a positive evaluation overall (excellent, good, or satisfactory), while **19%** gave a negative one (poor or very poor).

How do you assess the decision of the Cabinet of Ministers to refrain for a long time from appointing Oleksandr Tsyvinskyi as Director of the Bureau of Economic Security of Ukraine, despite the recommendation of the selection commission?

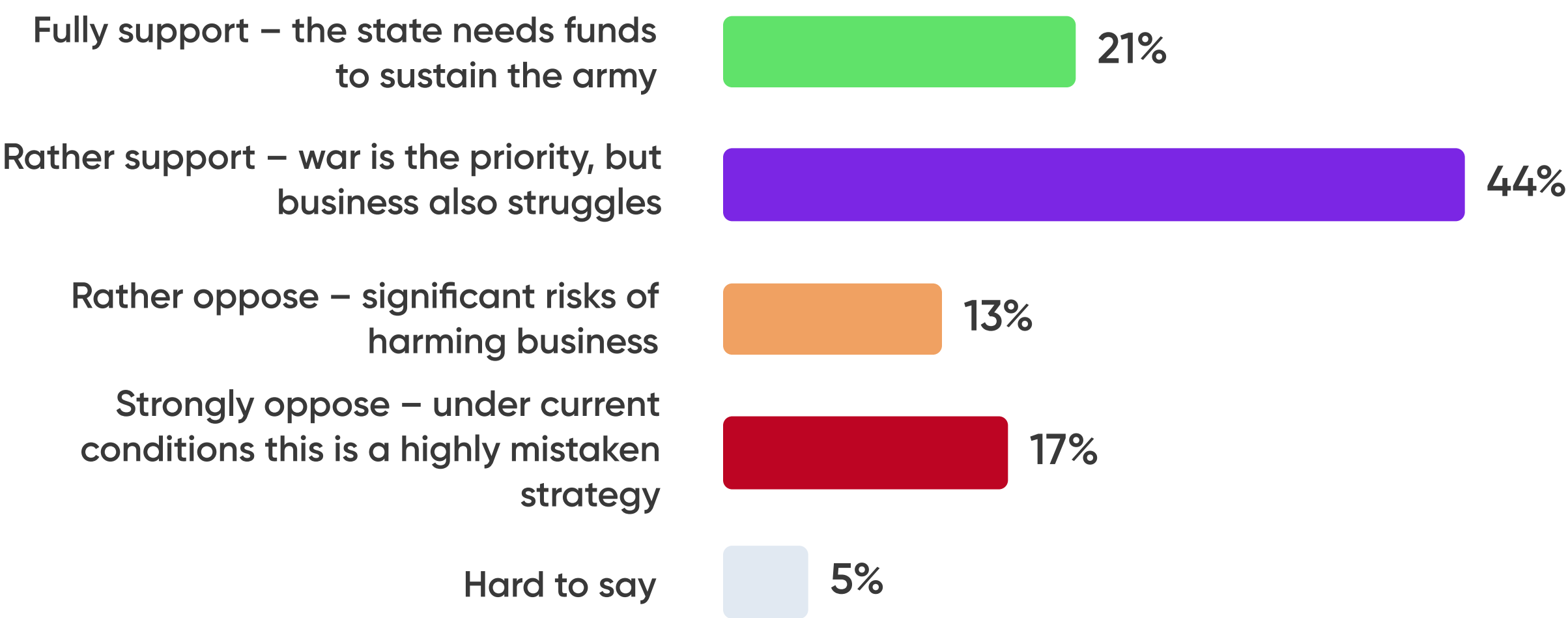
(refers to the period before his actual appointment)



An absolute majority of respondents (**63%**) reacted negatively to the Cabinet of Ministers' prolonged delay in appointing O. Tsyvinskyi as Director of the Bureau of Economic Security, despite the recommendation of the selection commission. Of these, **48%** completely opposed the decision. Meanwhile, only **23%** of respondents supported the government on this matter.

How do you assess the increase in key business taxes that came into effect in December 2024, in the context of Ukraine’s growing military needs?

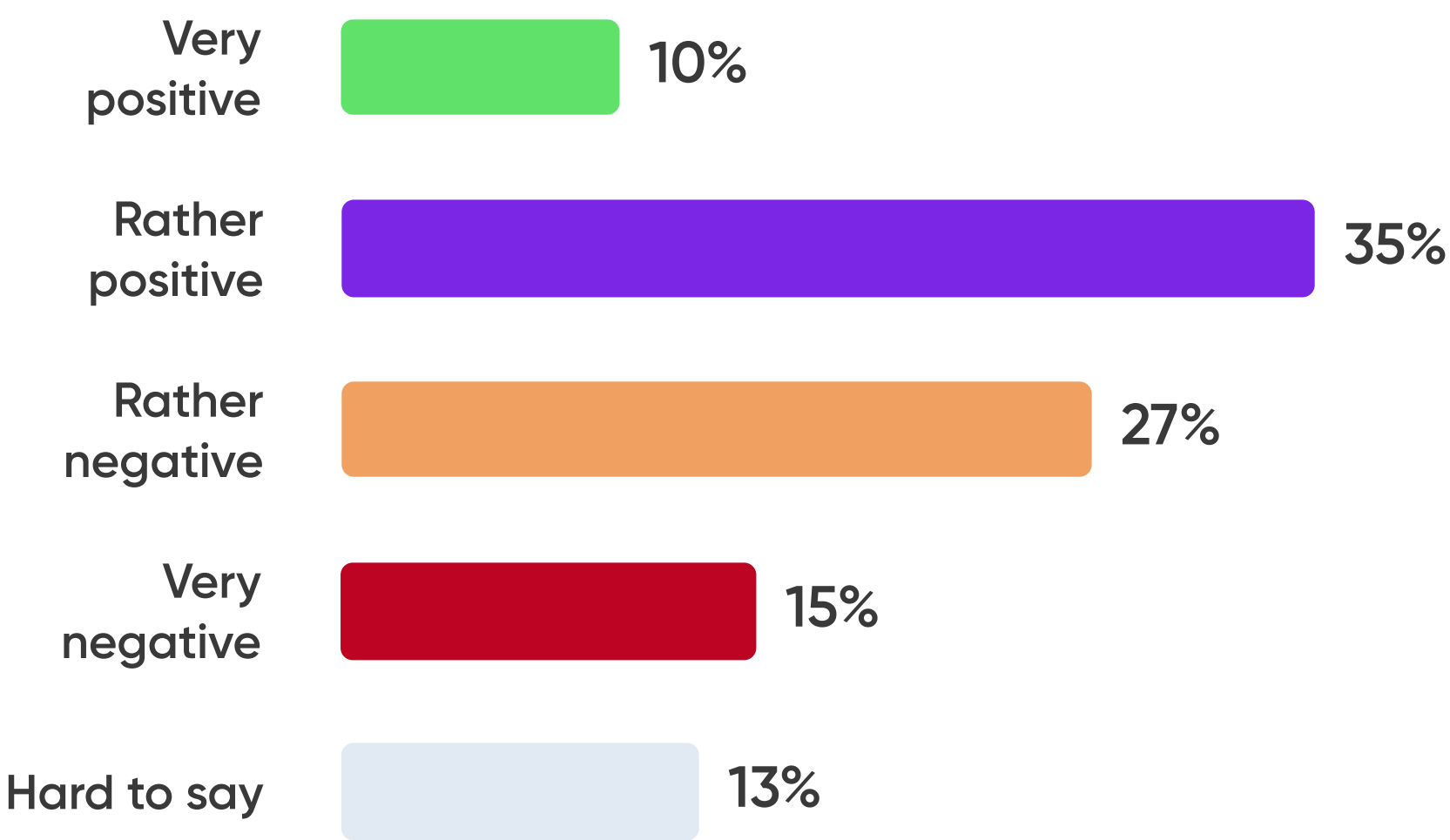
(Law No. 4015-IX, which provides for higher corporate tax, personal income tax, military levy rates, etc.)



Overall, **65%** of respondents supported the increase of key business taxes that came into effect in December 2024 in the context of Ukraine’s growing military needs. Of these, **44%** “rather support” the decision, acknowledging the priority of the war despite challenges for business. At the same time, **30%** of respondents opposed the tax increase.

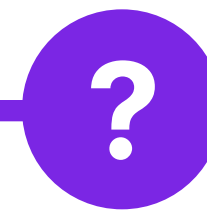
How do you assess the government initiative to create the so-called “White Business Club”?

(providing for state preferences and staff reservation for companies with a high level of voluntary compliance with tax legislation)

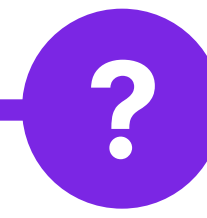


Overall, **45%** of respondents view the government’s initiative to establish the so-called “White Business Club” positively. Meanwhile, **42%** of respondents evaluate this initiative negatively.

Support and Improvement of Business Conditions

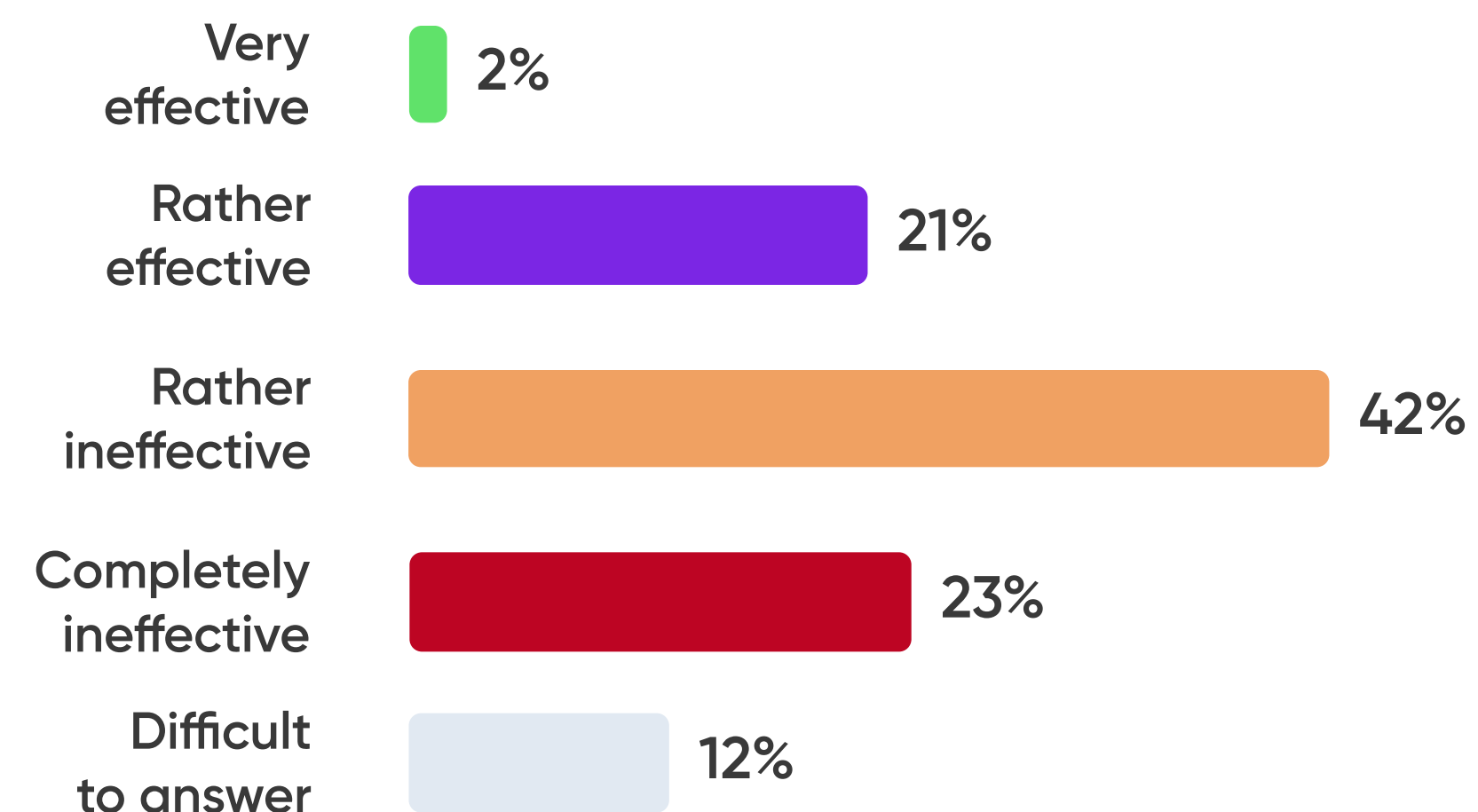


Supporting business in Ukraine during a full-scale war



Reforms to improve business conditions

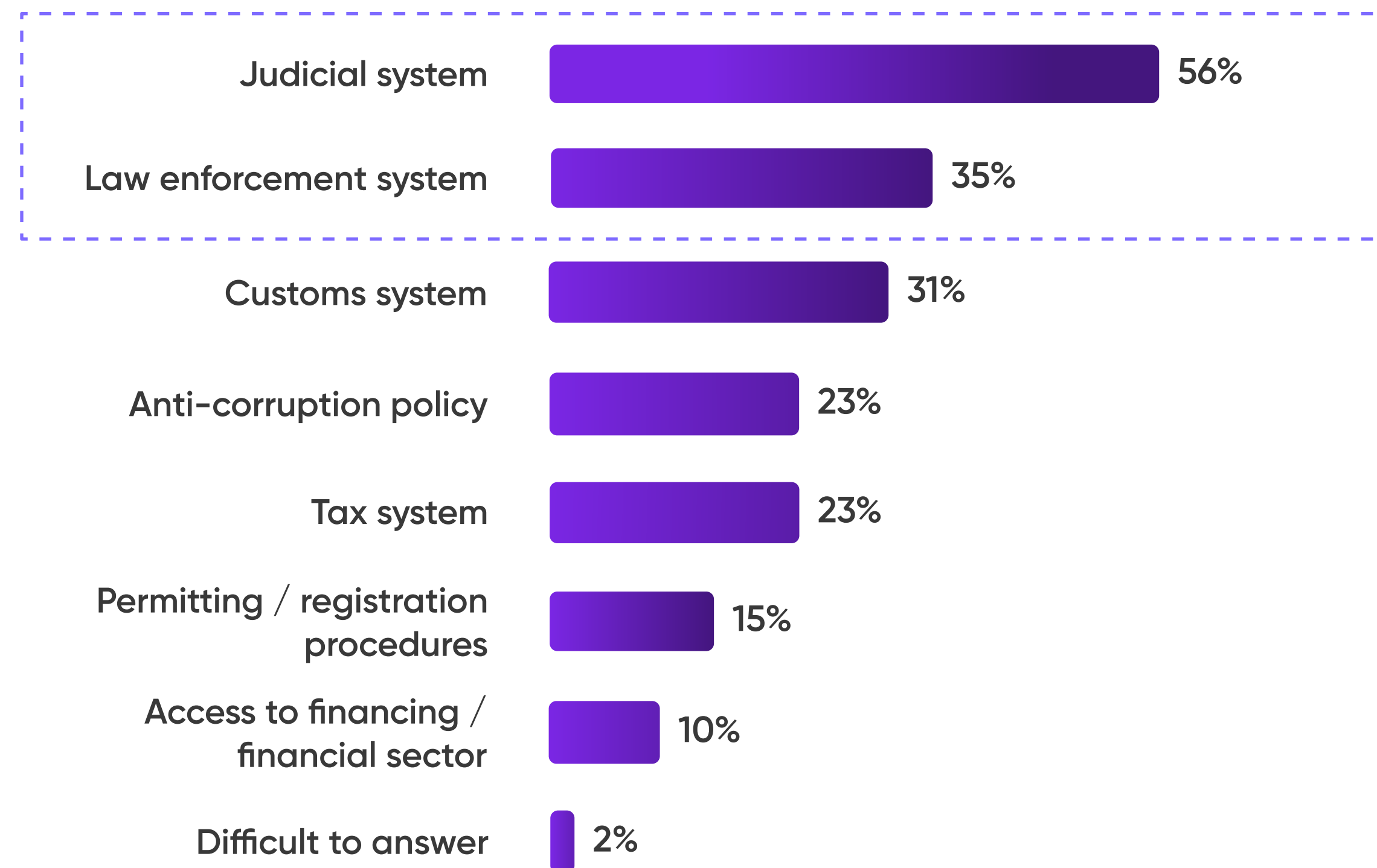
How do you assess the effectiveness of government support for business in Ukraine during the full-scale war?



Overall, **65%** of respondents consider state support for business in Ukraine during the full-scale war to be ineffective (**42%** – rather ineffective, **23%** – completely ineffective). Only **23%** evaluated it as effective (of which **21%** – rather effective).

The majority of respondents (**56%**) believe that the judicial system requires primary reform to improve business conditions in Ukraine. Among other priorities, respondents mentioned the law enforcement system (**35%**) and the customs system (**31%**).

In your opinion, which areas require priority reforms to improve business conditions in Ukraine?



--- *Respondents could select up to two answer options.

Corruption in Government Bodies



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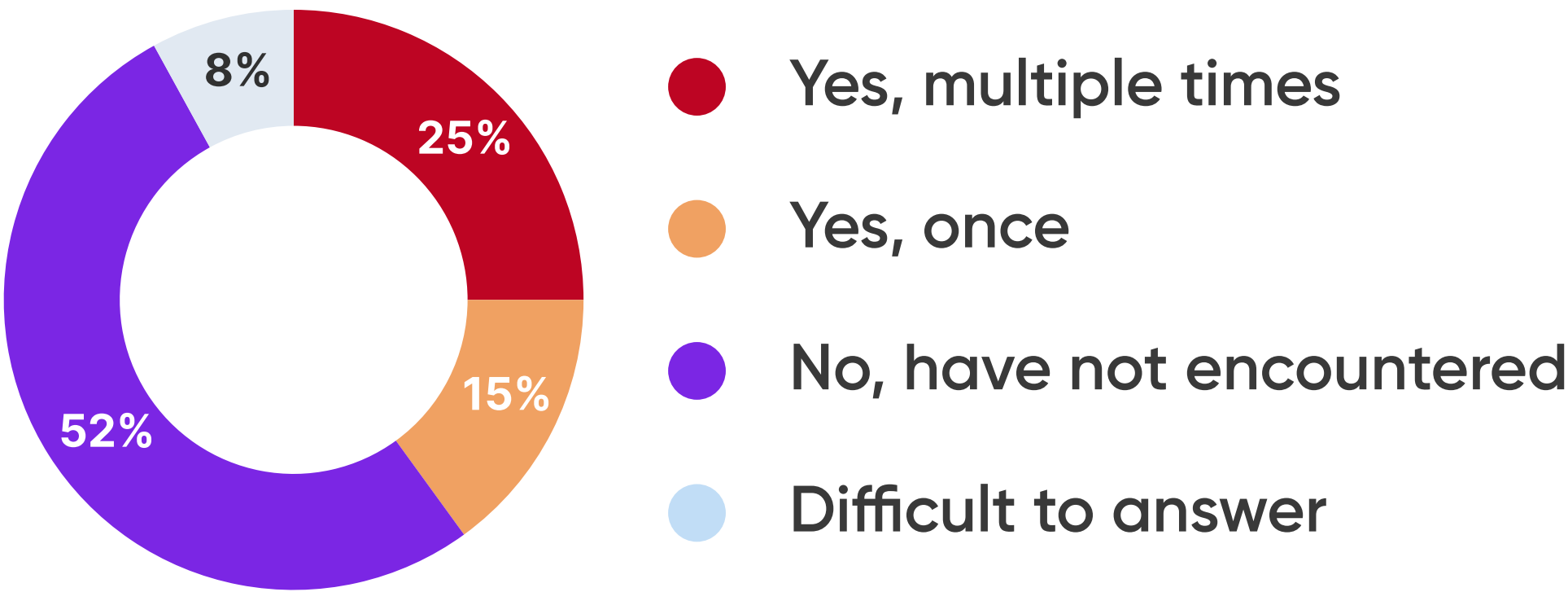
Corruption by government
agencies



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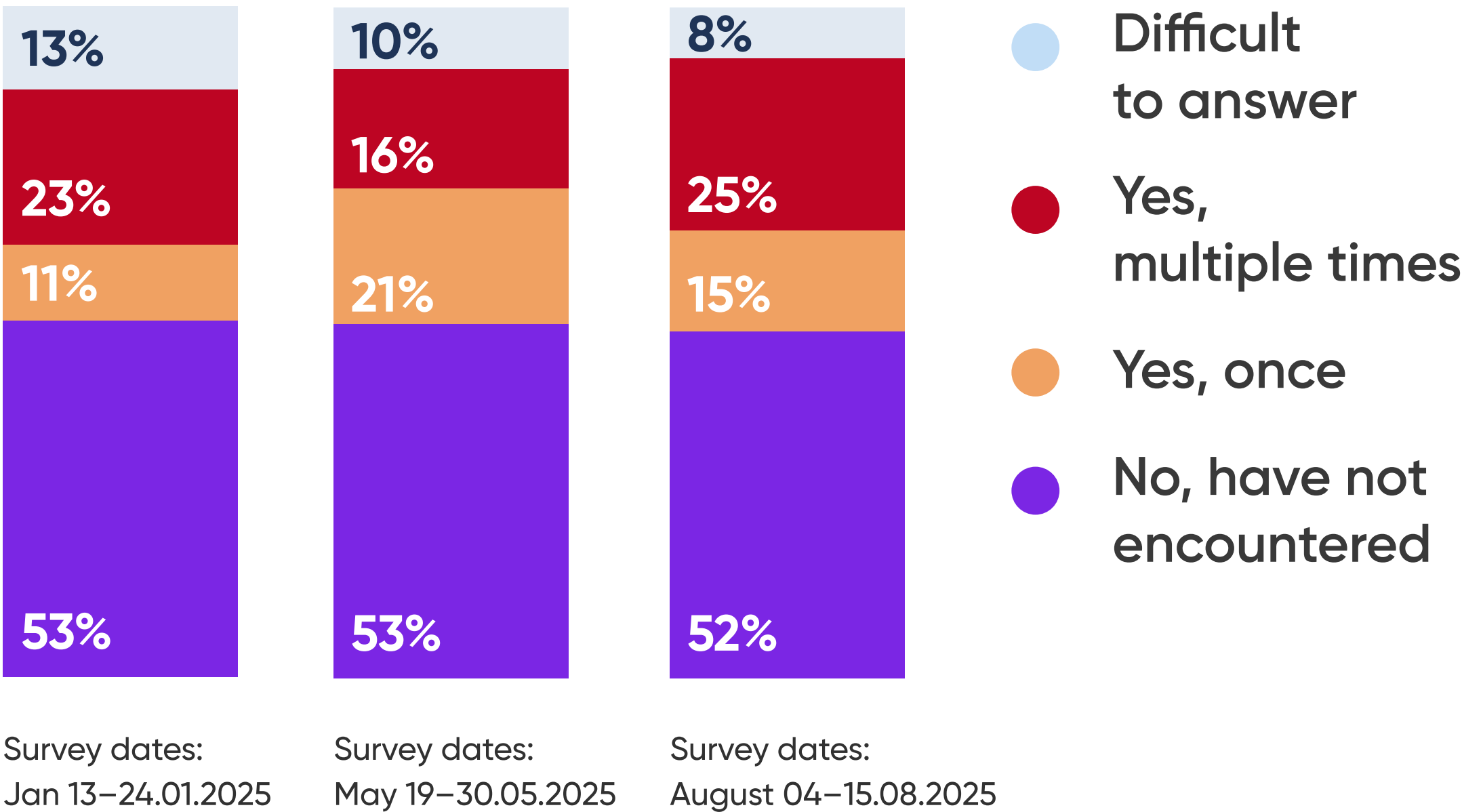
Response dynamics

Have you, your organization, or your work acquaintances encountered any specific instances of *corruption by government authorities over the past month?



**Corruption refers to demands for bribes, illegal requirements, granting of privileges, or other improper actions.*

Response Dynamics to the Question



52% of respondents (-1% compared to the previous survey) reported that they had not encountered manifestations of corruption by representatives of state authorities during the past month.

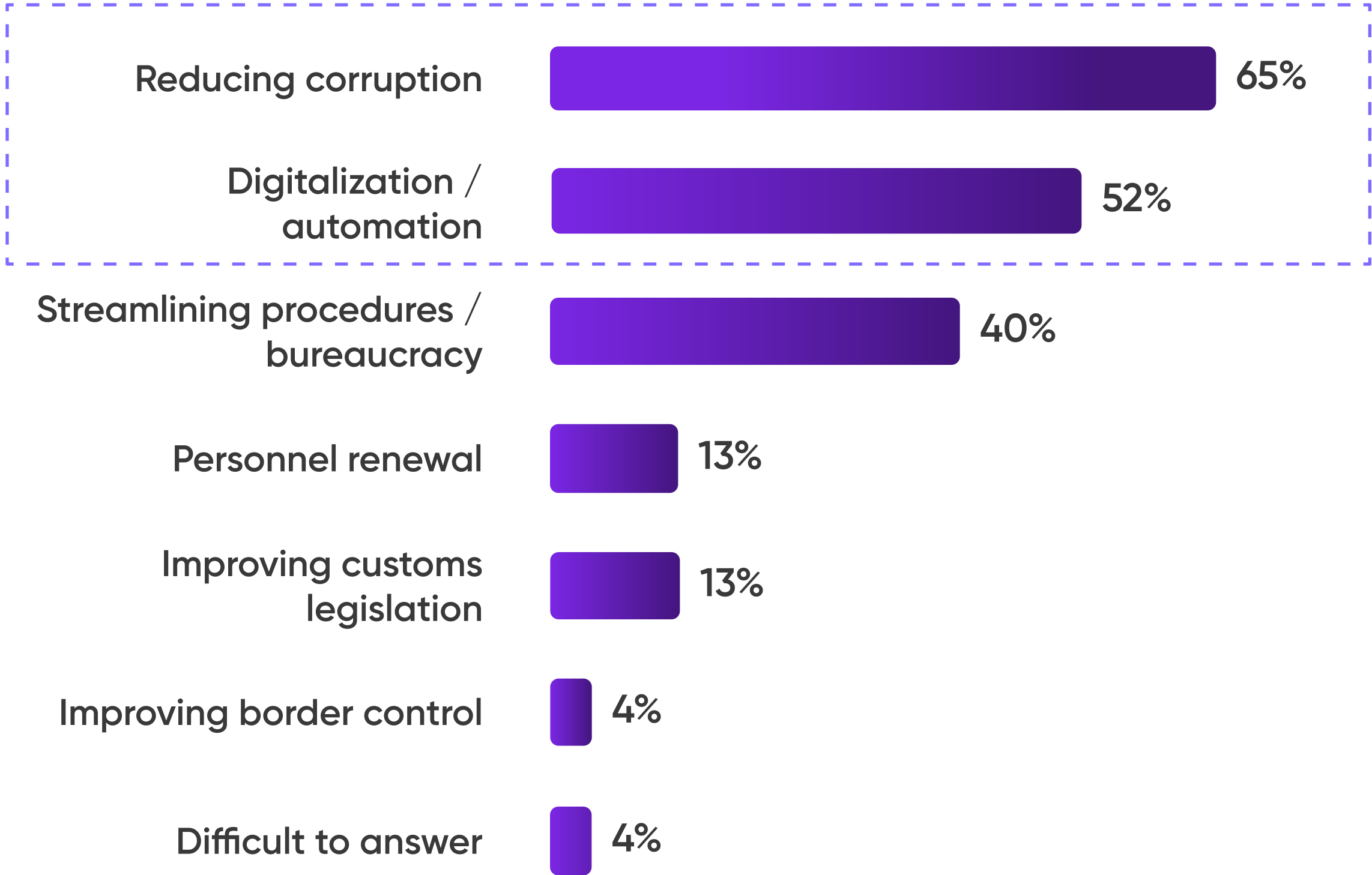
At the same time, **15%** of respondents (-6%) stated that they had such an experience once. In addition, **25%** of survey participants (+9%) indicated that during this period they had faced manifestations of corruption repeatedly.

Customs Reform

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Main priorities in customs reform

In your opinion, what are the main priorities in customs reform?



The majority of respondents (**65%**) consider reducing corruption the main priority in customs reform.

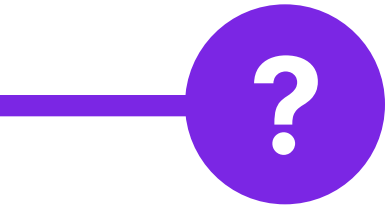
In second place is digitalization and automation (**52%**).

Optimization of procedures and reduction of bureaucracy (**40%**) was also identified as an important task.

13% of respondents noted the need for staff renewal and **13%** for improving customs legislation.

--- *Respondents could select up to two answer options.

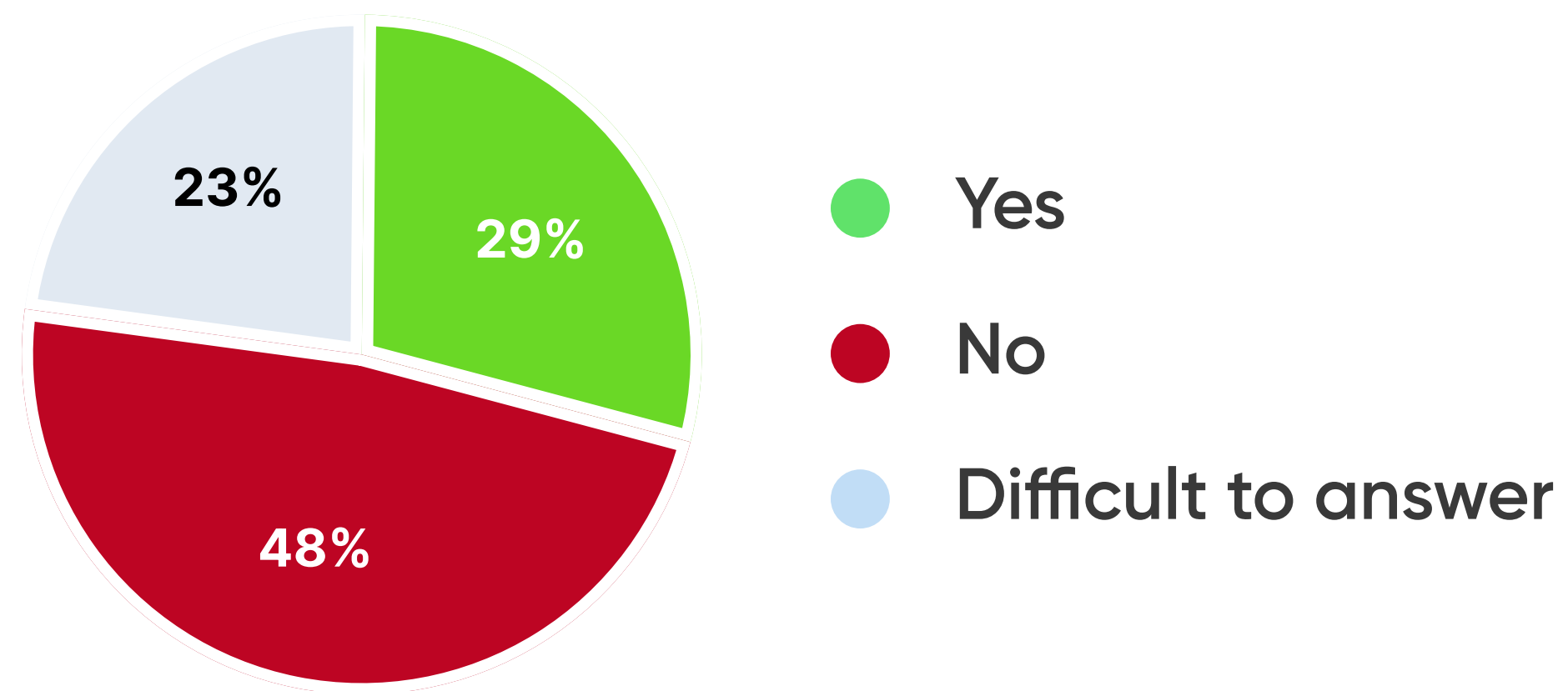
Peace Agreement



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Conclusion of a peace agreement between Ukraine and the Russia

Do you consider it realistic to conclude a peace agreement between Ukraine and Russia by the end of 2025?



The majority of respondents (**48%**) believe that concluding a peace agreement between Ukraine and Russia by the end of 2025 is unrealistic.

Only **29%** allow for such a possibility, while **23%** refrained from answering.

This distribution of opinions indicates prevailing pessimism regarding the quick end of the war through diplomatic means.

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Survey archive

Review

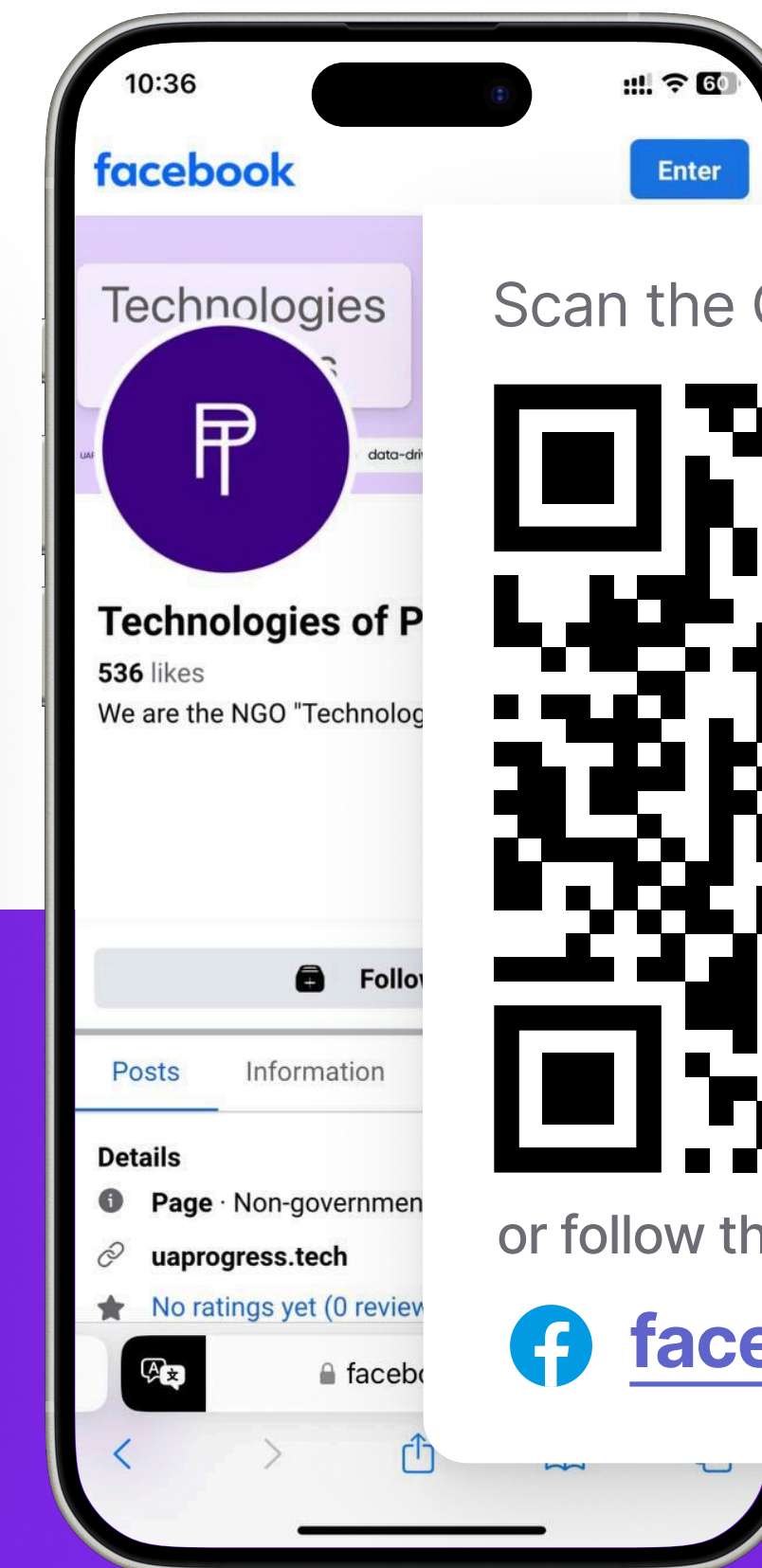


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