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**Yarotska Tetiana**  
Candidate of Economic Sciences,  
National Aviation University

**Яроцька Т. Р.**  
кандидат економічних наук,  
Національний авіаційний університет

## TAX RESIDENCE ISSUES FOR UKRAINIAN EMPLOYEES WORKING ABROAD

### ПРОБЛЕМНІ ПИТАННЯ ВИЗНАЧЕННЯ СТАТУСУ ПОДАТКОВОГО РЕЗИДЕНТА ПРАЦІВНИКІВ ЗА КОРДОНОМ

*The tax resident status creates unlimited tax liabilities for individual in Ukraine. Today the war in Ukraine changes the employment of Ukrainians dramatically. Many Ukrainian enterprises have been forced to relocate business to other regions or states and have changed how their business is conducted (e.g. Ukrainian airlines relocated aircrafts and crew to other countries). This temporary dislocation of people can have tax consequences for those individuals and the businesses for which they work. In the article criteria of tax residency are researched and defined loopholes that may lead to tax residence avoidance or, contrary, may create a risk of dual residence conflict for the Ukrainian nationals, especially during the war time. It is proposed to widen the criteria of tax residency during the martial law in Ukraine for the proper definition of the tax residence of Ukrainians who stay abroad more than 183 days during the calendar year, but hold the center of vital interests in Ukraine.*

**Keywords:** tax resident, personal income tax, dual residence, permanent place of residence, center of vital interests, 183 days.

*Під час російської агресії проти України трудова міграція з України досягла значних масштабів, оскільки українські компанії перенесли частку економічної діяльності за кордон (наприклад, українські авіалінії). Початковим моментом щодо оподаткування доходів працівника, отриманих за кордоном, є визначення статусу податкового резидента. Ця тема є актуальною у зв'язку з мобільністю трудових ресурсів, трудовою міграцією з України до початку широкомасштабного вторгнення в Україну та особливо під час воєнного стану. У статті встановлено, що в українському законодавстві критерії податкового резидентства передбачають всебічний та глибокий аналіз особистих обставин фізичної особи. Згідно з коментарями ОЕСР, для визначення постійного місця проживання необхідно також врахувати тривалість та регулярність перебування в іншій країні, що є ознакою зв'язку з цією державою. Але тривалість перебування працівника в іноземній державі може бути подовжена через події, спричинені війною (наприклад, міркування особистої безпеки, пошкодження місця проживання в Україні, проблеми з інфраструктурою в Україні тощо). Під час дослідження іноземного досвіду виявлено, що найчастіше застосовують декілька критеріїв для визначення податкового резидентства фізичної особи. Але деякі країни використовують обмежений перелік критеріїв або навіть один критерій для визначення податкового резидентства фізичної особи. Такий спрощений підхід може спричинити, зокрема, подвійне податкове резидентство індивідуума (особливо під час війни). Наприклад, фізична особа визнана податковим резидентом України згідно з центром її життєвих інтересів і, у цей же час, визнана податковим резидентом іншої країни через перебування на території цієї країни 183 дні та більше. Автор пропонує для визначення податкового резидентства фізичної особи запровадити додатковий тимчасовий інструмент – дозвіл на виключення певної кількості днів перебування за кордоном через причини, викликані російською агресією проти України (наприклад, 45-180 днів) із розрахунку загальної кількості днів перебування на території іншої країни.*

**Ключові слова:** податковий резидент, податок на доходи фізичних осіб, подвійне резидентство, постійне місце проживання, центр життєвих інтересів, 183 дні.

**Introduction.** In Ukraine an individual tax resident is liable for personal income tax (PIT) on his or her worldwide income, i.e. on personal income received in Ukraine and abroad. The problem arises as the war in Ukraine influences the tax resident status of employees working or temporary relocated abroad. The tax resident

status is the basic point a of individual's income taxation. Thus, the purpose of the study is to analyze, firstly, whether the Ukrainian tax law creates a proper environment to determine the tax resident status during the war, and secondly, to analyze the additional international agreements between Ukraine and other countries as a

temporary facilitating of determination the tax residency of Ukrainian employees abroad during the Russian aggression against Ukraine.

**Review of literature.** The growth of international labor mobility stipulates the researches in the field of tax residency of natural persons. The implementation of taxation principles with regard to individuals (residents and non-residents) were described by Miller and Oats (2012). D'Ascenzo, M. (2015) researched effective tax administration practice with regard to taxation of individuals. Knobel A. (2018) raised questions related to avoidance of the tax residence status by individuals due to implications of the automatic exchange of financial information. Holm (2014) highlights the citizenship as a basic criterion to determine the tax residence of individuals in the US. The criterion of citizenship for the determination of tax residency of individuals causes an additional interest in sight of growing mobility of taxpayers for tax planning purposes. Brilman (2013) presented research of tax residence determination in the number of European countries. A study by Tetlak (2014) helped to clarify the determination of tax residence based on specific examples of finding center of vital interests or habitual abode of individuals.

A significant contribution to the clarification of issues related to the dual residence conflict based on the international tax treaties was made the OECD (2017, 2018, and 2020). Today tax treaties establish not only guidelines for dispute settlement between tax authorities of the signatory countries, but also the current preamble to the OECD Model Tax Convention adds the prevention of tax avoidance and evasion as additional objectives of double tax treaties. However, nowadays a developing country like Ukraine needs more legal certainty while applying tax treaties to tax residence disputes. Petkova, Stasio and Zagler (2019) noted the significant role of double tax treaties with regard of determination of fiscal residence and rules allocating taxing rights for individuals. The dual residence creates risk of the double taxation of personal income which is important problem for the development of foreign trade and economic, scientific and humanitarian cooperation (Radu 2012). In this article the latest recommendations regarding the determination of tax residency of individuals were discussed from Ukrainian tax perspectives during the Russian war aggression.

Among the Ukrainian researchers of tax resident status are Bogatyr and Yarosh (2019) discussing multiple interpretations of tax residency in Ukraine, dual residence conflict in Ukraine, Yarotska (2019) – implications of

determination of tax resident status in Ukraine, dual residence conflict and its solution in Ukraine; Yarotska and Fedchuk (2018) – double taxation of personal income in Ukraine. At the same time, the relocation of employees from Ukraine as a result of Russian aggression make studies of individuals' tax residency as of high current interest.

**The research methodology** includes several steps: analyses of the Ukrainian personal income tax statistics and the tax law with regard to loopholes of tax residency definitions. The next step is to research the criteria for tax residency in other states (to determine, for example, whether dual residence is possible for citizens of Ukraine). Finally, the analysis of commentaries in OECD Model Tax Convention regarding tax residency determination helps to resolve of dual residence conflicts. Methods of comparative analysis and generalization helped to find the most effective criterions of individual tax residence, as well as the specific regimes of tax residency introduced during COVID-19 pandemic.

**Results.** The resident status of an individual is a starting point for determining the taxation of personal income both in Ukraine and in many other countries. The Ukrainian tax residents are obliged to pay personal income tax on their worldwide income. And tax resident are allowed to credit the personal income tax paid abroad against their Ukrainian tax due. At the same time, Ukrainian tax non-residents pay PIT only on income which is sourced from Ukraine. Similar principles of income taxation for individuals – tax residents and non-residents have been implemented in many countries [8, p. 58].

The tax resident status of natural persons is becoming an existent question in Ukraine due to the rapid increase of labor mobility and relocation of the Ukrainian employees abroad during the war (e.g. crew of the Ukrainian airlines, seamen and other). The correct determination of the tax residency of individuals is of additional importance with the introduction of the automatic exchange of financial information between the tax services of different countries regarding the accounts of individuals in financial institutions abroad [5]. It should be noted that Ukrainian tax resident may credit the personal income tax paid abroad, against his or her Ukrainian tax due, but only in case the specific requirements are fully met [21].

The specific research of the State Statistics Service of Ukraine on foreign labor migration for 2015–2017 confirms that a lot of Ukrainians were official labor migrants from Ukraine, i.e. 1,3 million of people, surveyed by category: returning migrants, short-term cross-border

workers and emigrant workers (Table 1). As the total amount of labor force in Ukraine was around 15 million in total, labor migrants abroad consisted around 9% of the Ukrainian labor force.

According to the data of the State Tax Service of Ukraine, in 2017 individuals filed approximately 622000 tax declarations in total (including Ukrainian nationals and foreigners in Ukraine). At the same time in 2016-2017, the part of the personal income tax declared with regard to foreign sourced income consisted only 0.48 and 0.42 % of the total personal income tax liabilities respectively (Table 2).

The State Fiscal Service of Ukraine recorded the stable quantity of tax declarations filed by Ukrainians who received foreign income in 2018–2022 (Table 3). However, the number of Ukrainian migrants has risen dramatically due to the war in Ukraine. The declaring of foreign personal income constituted less than 1% of all personal income tax paid in Ukraine. That is the evidence of the requirement of further research of the topics related to the tax compliance of Ukrainians receiving personal income abroad.

The Ukrainian tax law defines resident status for individuals based on a hierarchy of criteria to

Table 1

**The specific research of labor migrants from Ukraine, by country of residence and categories of migrants, in 2015–2017**

	Total number of migrants from Ukraine, thousand persons	Including the following categories		
		Labor migrants returning to Ukraine	Short-term labor migrants from Ukraine	Expatriate workers abroad
Labor migrants abroad Total, thous. persons	1303,3	562,8	631,8	108,7
incl. by countries of stay , %				
Poland	38,9	36,2	45,2	16,0
Italy	11,3	8,5	8,1	44,1
Czech	9,4	7,3	12,1	4,8
USA	1,8	0,9	2,1	4,4
Portugal	1,6	2,4	0,2	5,2
Hungary	1,3	0,6	2,0	0,6
Israel	1,1	1,3	0,6	2,5
Finland	1,0	0,3	1,9	-
Germany	0,8	0,2	0,9	2,9
Other states	4,8	5,0	4,1	9,7

Source: [17]

Table 2

**Personal income tax on foreign income declared in Ukraine in 2016–2017**

Tax year	Declared liabilities of personal income tax on foreign-sourced income (data include income tax on individuals – tax residents in Ukraine), (thousand UAH)	The declared personal income tax as a part of the total amount of PIT in Ukraine (%)
2016	664309,8	0,48%
2017	775313,6	0,42%

Source: combined by authors based on the data of the State Fiscal Service of Ukraine [15]

Table 3

**Number of taxpayers and personal income tax on foreign income declared in Ukraine in 2018–2022**

Tax year	Liabilities of personal income tax in Ukraine declared in tax returns, (thousand UAH)	Number of individuals declared foreign income in the tax declarations, (persons)	The declared personal income tax as a part of the total amount of PIT in Ukraine (%)
2018	1219083,48	4867	0,53
2019	2094447,16	4797	0,76
2020	1472133,30	4183	0,50
2021	1268865,30	5147	0,36
2022	2751468,20	4671	0,65

Source: [16]

be considered if an individual is domiciled in both Ukraine and a foreign country (Table 4). Such a hierarchy of tax residence criteria is similar to the tie-breaker rules solving a dual residence conflict in the OECD Model Tax Convention (hereinafter as the OECD MC).

The Ukrainian tax residency should be determined each tax (calendar) year separately. It is possible for individual to obtain an official certificate confirming his or her tax residency in Ukraine with regard to previous years.

The Ukrainian tax authorities usually check personal registration of the place of residence with a state civil registry and the tax identification number in Ukraine as the first step to determine the place of residence of a natural person.

In Ukraine, tie-breaker rules are used to determine a tax residence if the individual resides during the tax year not only in Ukraine but also in another country. Thus, if "... an individual has a place of residence in a foreign state, he or she is considered to be a resident if such person has a *permanent place of residence* in Ukraine". However, currently there is no definition of the "permanent place of residence" in the Ukrainian domestic law.

Clearly, that definition used to determine the tax residence of an individual in Ukraine needs detailed clarification. In addition, terms specified in various domestic laws are inconsistent, which can lead to their multiple interpretations. This, in turn, causes inefficiency of taxation of personal income (avoidance of resident status, not declared income, etc.). Generally, multiple interpretations of law provisions indicate a failure to comply with the principle of legislative clarity.

As regard to the concept of permanent place of residence (home) under the OECD MC, any form of home may be taken into account: house or apartment belonging to or rented by the individual, rented furnished room etc. But the permanence of the home is essential; this means that the individual has the dwelling available to him at all times continuously, and not occasionally for the purpose of a stay for short duration (travel for pleasure, business travel, educational travel, attending a course at a school, etc.). For instance, a house owned by an individual cannot be considered to be available to that individual during a period when the house has been rented out and effectively handed over to an unrelated party so that the individual no longer has the possession of the house and the possibility to stay there [9, p. 267].

If a person also has a permanent residence in a foreign country, he or she is considered to be a resident of Ukraine if he/she has closer personal or economic ties (center of vital interests) in Ukraine (see Table 4). According to the Ukrainian tax law, "a sufficient (but not exclusive) condition for determining the location of the center of vital interest of an individual is the place of residence of his or her family members ...." [18, subparagraph 14.1.213 (v)].

Based on the Ukrainian law, if a country of individual's center of vital interests cannot be identified, or if the individual has no permanent residence in any of the states, he or she is considered to be a resident if he or she is present in Ukraine for at least 183 days (including the day of arrival and departure) during the period or periods of the tax (calendar) year (see Table 4).

Table 4

**Definition of resident for individuals in the Tax Code of Ukraine**

Tax Code of Ukraine	Definition of individual – tax resident in Ukraine
Subparagraph 14.1.213 (v)	<p>“Individual – resident is an individual having a <i>place of residence</i> in Ukraine. If an individual has a place of residence in a foreign state, he or she is considered to be a resident if such person has a <i>permanent place of residence</i> in Ukraine; if the person has a permanent residence also in a foreign state, he or she is considered to be a resident if there are <i>close personal or economic ties</i> (center of vital interests) in Ukraine. If a state in which an individual has a center of vital interests cannot be identified, or if the individual has no permanent residence in any of the states, he or she is considered to be a resident if he or she has been in Ukraine for <i>at least 183 days</i> (including the day of arrival and departure) during a period or periods of the tax year. Sufficient (but not exclusive) condition to determine the location of the center of vital interest of an individual is the place of permanent residence of members of his or her family or his or her registration as a private entrepreneur. If it is impossible to determine the resident status of an individual using the previous provisions of this subparagraph, the individual is considered to be a resident if he or she is a <i>citizen of Ukraine</i>. ... Sufficient basis to determine if the person is a resident is self-determination of his or her primary residence in the territory of Ukraine in the manner prescribed by this Code or his / her registration as a self-employed person. ”</p>

Source: [18, subparagraph 14.1.213 (v)]

In practice, taxpayers and tax authorities usually use this formal criterion of the number of days spent in Ukraine as a convenient element for the analysis of individual's tax residency. However, due to the war in Ukraine, some Ukrainians may be forced to stay on the territory of another state for more than 183 days.

As a separate matter, OECD discussed individual's tax residence with regard to days spent in a country in case of individual's illness, or in case of "force-majeure" (for example, during the ban for travels due to the COVID-19 pandemic) [11]. Some countries have already issued guidance on the impact of COVID-19 on the domestic and tax treaty determination of the residence status of an individual. For example, Australian guidance stating that if an individual (that is not an Australian tax resident) is in Australia temporarily for some weeks or months because of COVID-19, he or she will not become an Australian resident for tax purposes. Ukrainian legislation has not contained such guidance on the treatment of days of person's illness or "force-majeure" circumstances for the purpose of tax residence so far. OECD also calls for a new level of coordination between countries to diminish the compliance and administrative costs associated with involuntary and temporary changes which may trigger a situation of double residency and a new or higher tax liability [9].

**Tax residency criteria for individuals: international comparison.** Criteria of tax residency vary from state to state, considering national goals of fiscal policy and tax administration. Moreover, criteria of individual's tax residency in a national law may not coincide with the meaning of the same criterion in the tax treaties.

Generally, the following criteria are often used for determining the status of an individual – tax resident: Physical presence in the territory of the state for a certain number of days during the specified period. Usually, it is 183 days or less, for example, 90 or 60 days. Some states use days spent by an individual in the territory of the state as the sole criteria for determining the tax residency status [10]. The number of days is a simple, convenient criterion as for tax administration, which is important argument for developing economies. However, observations during the war in Ukraine confirm that a single criterion of residency (the number of days in the country) may not be sufficient to adequately determine the residency status of an individual.

The majority of countries use a combination of criteria to determine tax resident status of individuals: home, main residence or habitual

abode (may be confirmed by registration with local authorities, etc.); center of vital interests. The place of residence where family resides and other social ties of individual are analyzed, as well as a place from which an individual manages his/her property, conducts political, cultural and other activities. The center of vital interests can be analyzed based on the employment data. In some cases, it is possible to determine the center of vital interest of an individual at the location of the school where the taxpayer's children study. Even regular visits to the gym in certain cases can also be an argument for finding a center of vital interest and a place of residence for an individual. For example, the Netherlands considered all personal circumstances while determining the place of residence and a sustainable personal bond between the taxpayer and the state: maintaining a home in the Netherlands, frequency and duration of a stay in the Netherlands, the place where family resides, social contacts, the place where labor is performed, the place where are other financial and economic relations, subscription in the population registry and finally the nationality of the person in question [2].

An important factor to determine the status of a tax resident is his or her citizenship. In some states, for example, in the USA, citizenship is the main criterion to determine a tax resident. That means that an American citizen, regardless of where he or she may live in the world, is subject to income taxation by the United States on his or her world-wide income [4, p. 2]. However, for many countries (as in Ukraine) citizenship is not prevailing factor. In other words, the fact of holding citizenship of a given jurisdiction does not automatically mean that a person shall be considered a tax resident in such a jurisdiction or that, upon obtaining residency or citizenship, the tax residency is stopped in the former jurisdiction(s) of tax residency. For example, In Slovakia, an individual is a tax resident if: (a) he or she has a permanent residence in Slovakia; stay in the territory of Slovakia for 183 days or more during the calendar year continuously, or for the sum of the days of stay; or has a place of residence in Slovakia and there are indications that an individual intends to live in Slovakia permanently [10]. In Czech Republic, an individual is considered to be a tax resident if any of the following conditions is fulfilled: an individual has a permanent residence in the Czech Republic (own or rented dwelling in which the individual intends to live permanently); or an individual is in the Czech Republic for 183 days or more during the calendar year. However, the presence of a long-term visa does not yet identify an individual

as a tax resident of the Czech Republic [20]. In Poland, an individual is a tax resident if: his or her center of personal or business interests (the center of vital interests) is in Poland, or has been in Poland for more than 183 days during the fiscal year [10]. In Romania, an individual is a tax resident if: he or she resides in Romania, has a center of vital interest in Romania, a period or periods in the territory of Romania exceeding 183 days in any 12-month period ending in a calendar year [1]. Some states use not 183 days of presence in the state as a criterion for tax residency, but a fewer number of days (e.g. 60 or 90 days, etc.). For example, in Cyprus, a 60-day rule was introduced to recognize an individual as a tax resident. To summarize, the following combinations of criteria determine individual’s tax resident status in different states: place of residence and duration of stay in the territory of the state; duration of stay and center of vital interests located in the state; place of residence and center of vital interests; citizenship; 183-day physical presence in a state during any period of calendar year or twelve consecutive months, or other combinations of criteria (Table 5). The question is: which combination of criteria is the best to determine tax resident status? Should tax resident status be simplified by reducing the number of criteria or by using only a formal criterion which is easy to check (number of days in the state or registration of place of residence)? The analysis shows that the multiple criterions are usually used to determine the resident status of an individual, in particular with a view to an in-depth analysis of the taxpayer’s personal circumstances that may affect their tax residence status. At the same time, criteria of a tax resident status should be easy to understand and the tax administration of tax residence issues should not be financially burdensome. In general, to determine tax status, it

is necessary to follow the principle of convenience for taxpayers, reducing costs for the tax service and the personalization of each taxpayer to determine personal circumstances correctly [3].

Applying only one criterion to determine tax resident status (for example, staying in the state for at least 183 days) can make it easier for taxpayers to avoid tax resident status in order to prevent declaring income and pay taxes in Ukraine, or vice versa to lose the Ukrainian tax residence during the war. The similar conclusions were made in India where the single residence criterion is used – an individual is said to be a tax resident in India for a fiscal year, if he/she is in the territory of India for more than 182 days [12]. The tax residence definitions are important as for taxpayers, so and for tax officials, particularly, to avoid additional costs of taxpayers and tax authorities with regard to tax administration and compliance [3].

**Dual residency of an individual.** In fact, different jurisdictions use different criteria of tax residency, thus an individual can be recognized as a tax resident in more than one jurisdiction at the same time. Moreover, each of the states of tax residence can apply the principle of unlimited tax liabilities imposing the tax on individual’s worldwide income. In practice, dual residence may lead to double taxation of individual’s personal income in emerging economy. If an individual is considered to be a resident of Ukraine, as well as of another state, the ultimate status of the tax resident is determined on the basis of international tax treaties [23]. Most conventions which are in force in Ukraine (more than 70 conventions) identify a resident of this country if that person has a permanent home in Ukraine, has strong personal and / or economic ties, habitual residence in Ukraine, or citizenship of Ukraine. So the criteria stated in the conventions

Table 5

Criteria of individual’s tax residence in different countries

Country	Permanent place of residence	Center of vital interests	Habitual abode	Number of days spent in the state	Citizenship (nationality)
Ukraine	+	+	+	+	+
Poland		+		+	
Czech Rep.	+			+	
Romania		+	+	+	
Switzerland	+	+		+	
USA				+	+
India				+	
Slovak Rep.	+		+	+	
Netherlands	+	+			

Source: [10]

are very similar to the provisions set out in the Ukrainian tax law.

The most of the tax treaties, effective in Ukraine, were developed on the basis of the OECD MC. Following the OECD MC, the concept of permanent place of residence, any form of home may be taken into account: house, apartment or room belonging to an individual; dwelling rented by an individual; dwelling provided by employer to employee, etc.

The OECD Commentaries on Article 4 says that the permanence of the home is essential; this means that the individual has arranged to have the dwelling available to him at all times continuously, and not occasionally for the purpose of short duration. For instance, a house owned by an individual cannot be considered to be available to that individual during a period when the house has been rented out and effectively handed over to an unrelated party so that the individual no longer has the possession of the house and the possibility to stay there [19, p. 267]. The OECD MC also provides guidance on how to identify a habitual abode of an individual. If a person has a permanent place of residence in both contracting states and the center of vital interest cannot be determined, or in the absence of permanent residence in either state, the number of days of residence in each state does not necessarily determine the place of habitual residence of an individual. That is, to determine the place of habitual residence of an individual, a sufficient amount of time should be covered to find out the frequency, duration and regularity of stay in that state, which are a sign of sedentary behavior in a person's life. Therefore, in order to determine in which country this individual is habitually abode, the taxpayer and tax authorities go beyond the specified days double tax residency period and analyze a longer period to find out the frequency, duration and the regularity of residence of the individual in the State in view of his or her usual lifestyle. Considering the difficulties faced by Ukrainian nationals during the war in Ukraine (e.g. personal safety issues, destruction of housing as a result of hostilities in Ukraine etc.), some employees may stay abroad more than 182 days during the calendar year. In this respect additional agreements can be discussed between Ukraine and other countries (similarly to the approaches discussed during COVID-19 pandemic). For example, working days for which wages are paid to the Ukrainian

employees in the territory of other countries will not be included in the calculation of the 183-day limitation. Some additional period (e.g. 45–180 days) for tax residence definition can be discussed between Ukraine and the contracting states as additional days spent in the state due to the war in Ukraine.

**Conclusions.** In Ukraine the labor migration hit a significant numbers. And during the Russian aggression against Ukraine this number rose as the Ukrainian companies relocated a part of their business abroad (e.g. the Ukrainian airlines). The starting point for the taxation of employee's personal income received abroad is his or her tax resident status. The article determined that the Ukrainian tie-breaker criteria of individual's tax residence stipulate a comprehensive and in-depth analysis of personal circumstances. The law provides an effective instrument to ascertain individual's tax resident status in Ukraine. Still some terminology of the Ukrainian tax law can be additionally clarified according to the OECD commentaries: to determine the habitual abode it is necessary to refer not only to the housing in which the individual resides permanently or temporarily, but also to the frequency, duration and regularity of stay in the country, which is a sign of connection to the state. But the duration of employee's stay in the foreign country may be prolonged by the reasons caused by the war (e.g. personal safety considerations, damage of place of residence in Ukraine, problems with infrastructure in Ukraine, etc.). Many countries apply several criteria for tax resident definition. And this helps to determine the individual's tax status adequately. But some countries use a limited list of criteria or even a single criterion to determine an individual's tax residency. This simplified approach can facilitate taxpayers' avoidance of tax resident status, or, vice versa the dual residence may occur if the main criterion is the duration of stay in the foreign country. The author proposes to introduce an additional temporary tool to determine the tax residency of an individual – the exclusion of a certain number of days of stay abroad due to reasons caused by Russian aggression against Ukraine from the total number of days of stay in another country (for example, 45–180 days). Such approach to the tax residence definition during the war can be negotiated by the Ukrainian government and government of other states.

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