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DIALECTICS OF TAX RISK: FROM CONCEPTUAL ESSENCE TO METHODOLOGICAL FOUNDATIONS OF CLASSIFICATION

ДІАЛЕКТИКА ПОДАТКОВОГО РИЗИКУ: ВІД КОНЦЕПТУАЛЬНОЇ СУТНОСТІ ДО МЕТОДИЧНИХ ОСНОВ КЛАСИФІКАЦІЇ

Abstract. *In the context of regulatory instability and behavioral and political challenges, tax risk emerges as a critical component of modern fiscal management. It reflects the dynamic tension between the goals of the state and the interests of taxpayers. The research is based on dialectical and philosophical-methodological approaches, complemented by system analysis and classification modeling. I analyze tax risks not only as technical or legal anomalies but as integral contradictions that influence institutional, economic, and behavioral systems. I present a structured classification of tax risks by source (external/internal), nature (systemic/non-systemic), and object (state/taxpayer). I outline threats faced by the state such as budget deficits and reduced fiscal capacity and by taxpayers such as arbitrary tax burden and administrative pressure. The analysis confirms the need for differentiated protection mechanisms: preventive and analytical tools for the state, and legal transparency and predictability for taxpayers. Tax risk should be treated as a strategic management category with a normative and institutional dimension. Effective risk management systems require a dual approach that ensures fiscal control and respects taxpayer rights. By introducing a dialectical lens, I reframe tax risk as a dynamic and interactive category that informs public policy, fosters balanced governance, and strengthens fiscal resilience.*

Keywords: *tax risk, risk classification, fiscal security, dialectical approach, fiscal regulation.*

Анотація. *У контексті регуляторної нестабільності та поведінкових і політичних викликів податковий ризик постає як критичний компонент сучасного фіскального управління. Він відображає динамічну напруженість між цілями держави та інтересами платників податків. Метою статті є дослідження податкового ризику як багатовимірного явища на перетині правового регулювання та економічної діяльності та обґрунтування діалектичної інтерпретації його подвійної ролі у державних фінансах та стабільності бізнесу. Дослідження базується на діалектичних та філософсько-методологічних підходах, доповнених системним аналізом та класифікаційним моделюванням. Проаналізовано економічну природу ризиків та досліджено їх вплив на інституційні, економічні та поведінкові системи. У статті представлено структуровану класифікацію податкових ризиків за джерелом (зовнішні/внутрішні), природою (системні/несистемні) та об'єктом (держава/платник податків). Окреслено загрози, з якими стикається держава, такі як дефіцит бюджету, зниження фіскальної спроможності, нерівномірне податкове навантаження та адміністративний тиск. Проведене дослідження підтверджує необхідність диференційованих механізмів захисту: превентивних та аналітичних інструментів для держави, а також правової прозорості та передбачуваності для платників податків. Доведено, що податковий ризик слід розглядати як категорію стратегічного управління з нормативним та інституційним виміром. Ефективні системи управління ризиками вимагають подвійного підходу, який забезпечує фіскальний контроль та поважає права платників податків. Запропонована діалектична призма дозволяє переосмислити податковий ризик як динамічну та інтерактивну категорію, що формує державну політику, сприяє збалансованому управлінню та зміцнює фіскальну стійкість.*

Ключові слова: *діалектичний підхід, класифікація ризиків, податковий ризик, фіскальна безпека, фіскальне регулювання.*

Statement of the problem. In the context of global economic turbulence, the intensification of transnational interconnections, public administration reforms, and dynamic changes in the regulatory environment, the issue of adequate understanding and classification of economic risks has become particularly important. Economic risk, as a multifaceted phenomenon, encompasses a broad range of threats from macro-financial instability to intra-firm fluctuations and therefore requires a systematic conceptualization. The need to develop standardized methodological approaches for identifying, analyzing, and classifying risks across various sectors of the economy is especially urgent.

Tax risks represent a distinct subsystem within the broader framework of economic risks, characterized by specific features that contribute to their heightened complexity and significance in financial and economic governance. The ontology of tax risks lies in their emergence at the intersection of economic activity and the state's regulatory practices, exhibiting both fiscal and legal dimensions. A tax risk can be defined as the probability of adverse outcomes for either a business entity or the state budget arising from non-compliance, ambiguous interpretation, or changes in tax regulations.

Tax risk arises as a consequence of uncertainty in the tax domain, stemming from legislative amendments, institutional instability, inefficiencies in tax administration, and behavioral factors on the part of taxpayers.

Unlike financial, operational, or market risks, tax risks result from the interplay of not only economic, but also legal, political, and ethical factors. They manifest both as potential losses to public finances (e.g., due to tax evasion) and as risks to business entities (e.g., unpredictable tax burdens, interpretational ambiguities, or sanction-related losses). Thus, tax risks have a dual nature: on the one hand, they serve as an instrument of state control; on the other, they act as a destabilizing factor within the business environment.

Analysis of recent research and publications. Considerable attention has been devoted to the theoretical justification, classification, and practical application of riskology concepts in the works of both domestic and international scholars. Within the academic discourse, a broad range of researchers including V.H. Kudina [8], P.M. Koyuda and O.P. Koyuda [7], A.I. Bondarenko [1], D.V. Shchukin [11], K.D. Semenova, K.I. Tarasova [9], and O.O. Kots [5] have investigated various approaches to understanding the nature of risk as an economic, social, legal, and philosophical category.

The issue of tax risks particularly their conceptual essence, sources of emergence, and classification approaches holds a prominent place in the research efforts of Ukrainian economists, financial experts, and practitioners in fiscal administration. Scholarly focus has been directed at both the theoretical foundations of tax risk management systems and the practical aspects of their implementation under conditions of economic instability and regulatory transformation.

Notable contributions to this discourse include the work of O.M. Desiatniuk [3], who emphasized the dialectical nature of risks within the tax system; Y.O. Kostenko [4], who proposed a risk-based approach for selecting entities for tax audits; and O.I. Cherevko [10], who evaluated the effectiveness of existing risk management mechanisms. Substantive research on tax risk classification has been conducted by T.V. Holovach, O.V. Hrynvak, and V.V. Shvyd [2], while the systematization of key concepts and classification approaches was explored in the studies of H.I. Kolomiiets [6].

The accumulated body of research forms a vital foundation for the further refinement of conceptual and methodological frameworks for tax risk assessment and the development of an effective system for their management.

The purpose of the article is to provide a comprehensive theoretical and methodological understanding of the nature of tax risks as a key element of fiscal risk management under conditions of economic uncertainty. Within the framework of this objective, a dialectical approach is applied to uncover the essence of economic risk in general and tax risk in particular. This approach makes it possible to interpret risk not as a static or external threat, but as a dynamic contradiction that emerges at the intersection of the pursuit of economic efficiency and constraints of a resource-based, regulatory, or behavioral nature.

Presentation of the main research material. In the philosophical and methodological dimension, economic risk acquires the characteristics of an ontological category that evolves in form and substance as the economic reality changes.

Certain scholars, in their studies on risk classification, emphasize the systematization of risks by differentiating them according to source (external/internal), nature of impact (systemic/non-systemic), and object (credit, operational). Particular attention is paid to practical risk management methods, especially through the lens of regulatory requirements, highlighting the necessity of a differentiated classification approach to enhance management efficiency [8].

When analyzing the economic nature of risks, P.M. Koyuda and O.P. Koyuda focus on their impact on the financial and credit system. The authors propose a classification based on areas of emergence (financial, production) and the degree of controllability. A key aspect of their research is the examination of the interrelationship between risks and macroeconomic factors [7].

Some researchers underline that underestimating specific types of risk distorts interest rates and the cost of financial services, and they recommend incorporating riskadjusted pricing models into banks' pricing policies [1].

A significant portion of academic research focuses on risks inherent in the industrial sector, particularly production, investment, and marketing risks. D.V. Shchukin identifies their unique characteristics compared to other sectors and proposes relevant management tools, stressing the need to adapt risk management approaches to the cyclicality of industrial production [11].

Certain authors, in their studies of risks within industrial enterprises, emphasize the need for a comprehensive risk assessment methodology based on integrated indicators. They argue that econometric models should be employed to analyze the impact of risks on enterprises' financial stability [9].

O.O. Kots systematizes risks according to their level of criticality (catastrophic, acceptable) and sources (raw materials, technological). The author's research includes an analysis of factors intensifying risks in industry and provides recommendations for their mitigation through business process optimization [5].

From the standpoint of the dualistic approach, which acknowledges the existence of two autonomous yet interdependent actors in tax relations – the state and taxpayers – the delineation of their interests, objectives, and functional roles within the fiscal space becomes highly relevant. In this context, the state, as the bearer of public interest and administrator of the tax system, strives to maximize tax revenues and ensure the stability of the budgetary process. Conversely, taxpayers, operating under conditions of economic competition and resource constraints, are interested in fair taxation, predictability of fiscal policy, and minimization of the tax burden.

This approach necessitates the differentiation of protective instruments tailored to the specific needs of each party. For the state, key mechanisms include preventive, analytical, and regulatory tools for risk management. For taxpayers, effective safeguards involve legal guarantees, transparent procedures, advisory support, and appeal opportunities. Accordingly, the dualistic model not only reveals potential tensions in tax relations but also facilitates the development of a comprehensive protection system that accounts for the heterogeneous nature of risks faced by each stakeholder.

Tax-Related Threats and Systemic Risks – Within the tax system, the state encounters numerous systemic threats that complicate the implementation of its fiscal policy. These include a low level of tax culture among taxpayers, fostering a tolerant attitude toward non-compliance with tax legislation. Additional threats stem from widespread corruption in the fiscal apparatus, tax evasion, and excessive expenditures for maintaining the tax infrastructure. These challenges are exacerbated by inconsistencies and instability in the legal framework governing taxation, frequent policy changes, the accumulation of tax debt, and inefficient use of collected revenues.

On the other hand, taxpayers face threats associated with the uneven and economically unjustified distribution of the tax burden, a large shadow economy, capital flight, and excessive administrative pressure from tax authorities.

Interaction-Based Risk Formation – The aforementioned threats generate various types of risks for both parties in the tax process. For the state, key risks include: shortfalls in budget revenues, constraints in the performance of public functions, growing budget deficits, reductions in social programs, and increased incidences of tax crimes and abuses. These factors directly impact the financial sustainability and operational capacity of public institutions.

Taxpayers, in turn, are exposed to the risk of excessive tax pressure, manifesting in increased tax obligations. Additional risks include reassessments, penalties for unintentional violations, errors in reporting or tax planning, and financial instability or even bankruptcy due to the unpredictability of the fiscal environment.

Interests of Stakeholders in the Tax System – Identifying and aligning the interests of the state and taxpayers is fundamental to building an effective tax system. For the state, priorities include ensuring the completeness and timeliness of budget revenues, balancing the interests of all financial system stakeholders, ensuring the effective functioning of the tax-budget mechanism, and promoting entrepreneurship and strategically important sectors of the economy.

Taxpayers, for their part, seek the ability to fulfill their tax obligations fairly, receive a just share in the distribution of gross domestic product (GDP), and cultivate a high level of economic and fiscal awareness. Equitable taxation, which reflects the real capacities of economic entities, is a crucial precondition for financial resilience and sustainable economic growth.

Protective Mechanisms and Risk Mitigation Strategies – In the context of mitigating identified threats and minimizing risks, the key task for the state is to improve fiscal regulation. Effective measures include stabilizing tax legislation, creating transparent business conditions, introducing a rational system of tax incentives, and simplifying administrative procedures.

From the taxpayer’s perspective, effective protective tools include: enhancing the competence of tax officials, ensuring transparency in tax accounting, providing access to advisory services, and establishing fair mechanisms for tax dispute resolution. It is also important to reduce the number of inspections and focus on risk-based audit strategies.

Conclusions. Through comprehensive theoretical and methodological reflection, tax risk is understood as a complex socio-economic phenomenon arising at the intersection of state–taxpayer interaction. It possesses a multilayered, dualistic nature, which combines the interests of fiscal control and security on the part of the state with the need for stability and predictability in taxation for business entities. Tax risks differ from other types of economic risks (financial, operational, market) due to their legal dimension, political dependency, and regulatory essence.

The application of dialectical and philosophical-methodological approaches to the interpretation of tax risk as a dynamic contradiction between fiscal expediency and economic freedom allows for a broader conceptualization that goes beyond the traditional perception of tax risks as purely technical or financial issues. Instead, they should be viewed within a systemic framework of institutional change, behavioral factors, and public governance.

An effective risk management system must consider the distinct interests of both actors: the state requires stable revenue streams, while taxpayers demand transparent and predictable taxation conditions. This, in turn, calls not only for legal refinement but also institutional flexibility, educational and advisory support, and the cultivation of a tax-compliant culture.

In summary, tax risk is not merely an object of analytical accounting it is a strategic governance category requiring an integrated, adaptive, and philosophically grounded approach.

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