

СЕКЦІЯ 3
РОЛЬ І ПОТЕНЦІАЛ ВІТЧИЗНЯНОГО ПІДПРИЄМНИЦТВА
У РОЗВИТКУ ЕКОНОМІЧНО СТІЙКОЇ ДЕРЖАВИ

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“DUMMY CORPORATIONS” AS THE SHADOW ECONOMY OF ITALY

Paper companies, or dummy corporations, are one of the most common types of shadow economy in Italy. There are companies whose aim is only to avoid paying taxes: they do not conduct any real activities, and their income and expenses are only on paper.

Paper mills are often set up to keep away from paying income taxes, value added tax (VAT) for the purpose of money laundering, or to legalize illegal activities such as drug trafficking or prostitution.

According to experts, there are approximately 2 million paper factories in Italy. Unfortunately, there is almost no information about them on the Internet and in domestic literature, let alone specific examples. All this is done covertly, because it is not profitable for the Italian authorities to share such problems on the international stage. But according to the publicly available information of the Federation of Italian Entrepreneurs, such dummy companies make up a significant part of the country's shadow economy, which is from 17.5% to 27% of the country's GDP [1].

Paper mills are a pressing issue for the Italian economy. They lead to a loss of income for the state, as well as to a violation of competition. We can highlight the following methods used by paper mills to avoid paying taxes:

- They may claim fictitious expenses, such as rent, advertising or consulting services. This allows them to reduce their tax base.
- Using fictitious income, for example from the sale of goods or services that were never delivered or provided. It really helps them to increase their tax expenditure.
- Schemes for laundering money obtained as a result of illegal activities, carried out by transferring funds through a number of firms that do not have a real business.

The Italian government is taking a huge number of measures to combat paper mills. So, for example, in 2012, a law was adopted that provides for the most severe punishments for people who evade paying taxes with the help of paper companies (for example, monetary fines, sanctions, deprivation of the right to receive state benefits, confiscation of property or even criminal prosecution) [3, p. 200]. However, these measures were not effective enough.

Paper mills continue to exist in Italy thanks to the cooperation of civil servants, which is a significant problem for the Italian economy.

In general, the following measures can be identified that could help in the fight against paper companies:

- Increasing the efficiency of the tax system. The Italian government should make its tax system more transparent and efficient, allowing it to more easily detect paper mills.

- Penalties for tax evasion should be tougher to deter potential offenders.
- The Italian government should cooperate with the tax authorities of other countries, which already had such experience, to identify and stop the activities of paper mills [4, p. 150].

Unfortunately, dummy companies in Italy have become an integral part of its economic reality. This problem requires a comprehensive approach and strict measures from the government and civil society. This is the only way to ensure transparency, legal responsibility and restore confidence in the Italian economic system. However, to successfully overcome this phenomenon, it is also necessary to consider the roots of this problem, implement systemic changes in management and create conditions for sustainable economic development.

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ПРОБЛЕМНІ АСПЕКТИ РИНКУ ЗЕРНА УКРАЇНИ PROBLEMATIC ASPECTS OF UKRAIAN GRAIN MARKET

Вітчизняний ринок зерна є стратегічною галуззю національної економіки та становить основу продовольчої безпеки держави. До війни на сільське господарство припадало 20% ВВП, 40% українського експорту, держава покривала половину потреб Світової харчової програми ООН [1].

За часи незалежності статус України, як «житниці», трансформувався у провідного гравця світового зернового ринку, що підтверджується статистичними даними – виробництво зерна зросло у 2,5 рази. За інформацією FAO у 2021 році держава була третім найбільшим виробником кукурудзи, ячменя і рапсу, шостою – у виробництві пшениці й давала десятю частину світового експорту. Входила у п'ятірку провідних експортерів пшениці за результатами 2022 року (рис.1).