BESLI
Business, Economics, Sustainability, Leadership and Innovations
UKRAINIAN-AMERICAN CONCORDIA UNIVERSITY
Joint Scientific Journal

UDC 336.221.4+339.371.246:347.440
JEL Classification H250, L240, L810

Oleksii Marchenko
Liubov Zharova (scientific consultant)

A Commission-Based Business Model for B2B Vending-Machine Businesses: The Least Common Denominator of the Taxation Systems in Japan, Ukraine, and the USA

The war devastated many aspects of life in Ukraine. The digital economy does not function without the proper working physical infrastructure, and vice versa. The world has two prominent economies that continually and successfully overcome massive-scale destruction of their civil infrastructure due to recurring natural disasters, namely Japan and the the USA. The short-term and long-term fiscal measures enacted by the government of Ukraine are similar to the ones undertaken by the governments of Japan and the USA. The short-term measures to overcome destruction due to the war, the recurring hurricanes, and the multitude of natural disasters, are comparable in all three countries and are based on short-term fiscal easing. The long-term measures relative to the topic seem to be absent in the USA. However, the long-term measures in Japan and Ukraine coincide directly and consist in the introduction of a special tax to aid recovery and increase robustness of the economy in the face of recurring threats, the military and natural respectively. The biggest difference between the tax laws of Ukraine, Japan, and the USA is the existence of a simplified taxation system in Ukraine. The price to pay for the use of this system is to bear two basic limitations: the requirement to have all operations to be made cash-only and the inability to claim amortization, depreciation, and deductions for tax purposes. However, during drastic economic downturns, the inability to claim losses and offset accounts on books is a heavy burden. The ability to claim losses due to destruction seems to be the main specific mechanism for the administration of fiscal help at times of disasters in Japan and the USA. For these reasons, the general taxation system may be considered a preferable choice during the war. This could allow a business entity to run with little but sufficient margins and remain within the legal field. Any existing vending business can be enhanced with the use of the business-to-business commission agreements proposed here, and that work as follows: the commissioner is providing the client one cell in a vending machine for rent, and the client sells its goods through that cell. In other words, *the commissioner takes the duty to sell goods that belong to the client. This way, the B2B vending-machine business receives a guaranteed income that is comparable to the number of such commission-based vending points out of the entire number of its sales points. Besides that, the company frees a part of its liquidity that can be spent on other needs. From the perspective of the client, the agreement gives the ability to have a vending-machine business for only a fraction of the usual expenses. This means that almost any person in Ukraine may have the financial means to start such a business.*

Keywords: *business model, business-to-business (B2B) operation, Japan, small and medium-sized enterprises (SMEs), taxation, Ukraine, United States of America (USA)*

DOI 10.37659/2663–5070–2023–11–23–31

Introduction

The war devastated many aspects of life in Ukraine. One example is the massive-scale destruction of the civil infrastructure. Before, the COVID pandemic forced the Ukrainian economy to increase the robustness of its business networks, which was largely achieved through the wide-scale social popularization and adoption of the digital economy. However, the digital economy does not function without a properly working physical infrastructure. In its turn, the physical infrastructure is often the most efficiently set up and maintained using the digital economy. Looking wider, there are many cases of this dependence [1].

The world has two very prominent economies that continually and successfully overcome massive-scale destruction of their civil infrastructure, namely Japan and the USA. Japan is one of the most dangerous places on Earth to live in [2], and the 2011 Tōhoku earthquake and tsunami disaster is estimated to have caused more than $200 billion of total damage [3]. The USA regularly experiences Atlantic hurricanes that bring massive devastation, the costliest of which on record are the hurricanes Katrina, which occurred in 2005, and Harvey, which occurred in 2017, and each are estimated to have cost $125 billion [4].

In times of uncertainty, robustness of business networks is reduced to the ability of each business in an economy to keep operating. The e-commerce small and medium-sized enterprises (SMEs) are an example of the most agile part of the Ukrainian economy. Therefore, it is the part that can help less agile businesses operate by having business connections with them and, generally, can keep the economy turning [5].

The topic's relevance, in a wide sense, is based on the need for Ukrainian e-commerce SMEs to adapt to the economic crisis brought on by the war. In a narrow sense, business-to-business (B2B) vending-machine enterprises represent point of contact between various importers and a multitude of small businesses and play the role of trade nodes integrated deep into the national business network, which makes them significant for the entire national economy. The current state of the problem is the ongoing nature of the economic crisis brought by the war, the moves by the government of Ukraine to ease the tax burden for SMEs, and the examples of tax frameworks and practices for SMEs in Japan and the USA that include robustness in the face of massive-scale civil infrastructure failure.

Literature Review

The digital economy in Ukraine has been following global trends and has seen a steady pace of development since the 1990s. Before the COVID pandemic, it saw steady growth, and ots market share compared to the general consumer market was at above 5% and growing steadily [6], following a similar pattern to the worldwide trends [7]. These trends are illustrated in Figure 1. In 2020 the market share of e-commerce in Ukraine grew at an increasing pace and reached

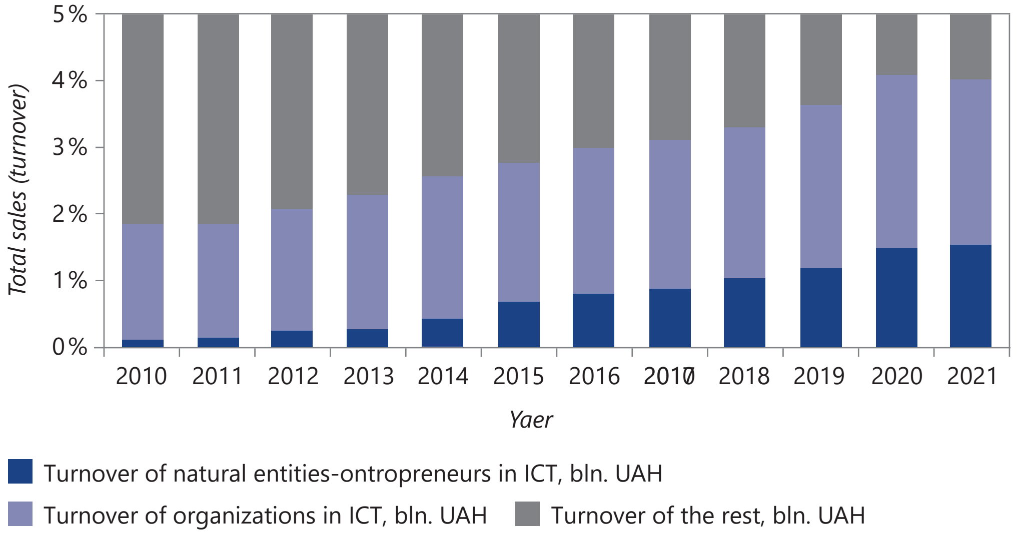

Fig. 1. Relative total sales (turnover) by business entities generally, those engaged in information and communication technologies (ICT), and natural entities-entrepreneurs engaged in ICT in Ukraine.

Source: drawn based on data from [10–11]

an overall figure of 42% increase compared to 2019. This is similar to the growth demonstrated by e-commerce worldwide [7], where the sales by the top 13 companies grew from $2.4 trillion in 2019 to $2.9 trillion in 2020, an increase of 21% over the previous year, and further to $3.9 trillion, an increase of 34% over the previous year and a 63% increase compared to 2019. Although the economy endeavored to adapt to the challenging conditions brought on by the COVID pandemic, national governments were required to support all parts of their national economies, including those that provided basic social services but were slow to adapt. As a result, the pandemic saw a host of government policies that significantly increased deficits worldwide [8]. However, the impact could have been worse on the economies if the adoption of IT technologies was lagging. On the other hand, it is known that the digital divide between regions was reduced in the decade before the COVID pandemic [9], which could have been an additional factor in the 41% expansion of e-commerce in Ukraine in 2020 compared to 2019 [6].

It has been noted that developing countries tend to create innovative practices when faced with new problems [12]. The economy of Ukraine has shown some of these tendencies in practice. The banking sector has experienced digital transformation due to the pandemic [13]. The education sector and previously growing e-learning market had seen considerable growth and innovation [14]. The boom in IT brought by COVID has generated increased interest in research into risk, its assessment, and minimization when it comes to IT projects [15]. The tourism industry was among the ones that sustained the most significant losses due to the pandemic, prompting the need to rebuild this industry sustainably to correspond with the current business practices [16]. It could also be argued that COVID was the point of disturbance [17] that forced the world and Ukrainian economies to invest fully in the digital economy and increase the robustness of business networks. For example, the beauty industry seems to view its opportunities for adaptation and thus recovery from the pandemic through sustainability and authenticity [18].

After the 2022 invasion, the Ukrainian economy and its digital sector started to adapt. The initial adaptation came from the government through many tax relief measures. One of the first measures was allowing natural entities-entrepreneurs not to pay the unitary payment, the social security tax (the Law of Ukraine No. 2120 [19]). In addition, a new tax bracket was introduced to the simplified taxation system, the 2% taxation registered as the 3rd tax group of the simplified taxation system [19], and this bracket included very lenient qualifications. Furthermore, the government reduced duties to be paid on many imported goods essential for the economy [19], which lowered prices and stimulated international trading activity. As a note to the last point, it has been reported that the

Ukrainian economy has seen imports of nearly 350 thousands generators in 2022 [20].

Taxation systems are similar worldwide, and e-commerce is taxed in the same manner all business entities are. In general, a company has to consider three types of taxes: income tax, payroll tax, and sales tax [21]. The taxation in Ukraine follows the general scheme prevalent in the world. Considering the income tax, Ukraine has a general and simplified taxation systems [22]. The general taxation system requires an entity to pay all taxes described in the Tax codex of Ukraine. In contrast, the simplified taxation system is designed to supplant all the specific taxes with one type of payment. It has four tax groups and is designed primarily for self-employed persons. Legal entities can also use this system for tax reporting and payment, but are only allowed to use the more advanced 3d and 4th groups. One of the two most significant limitations for business entities using the simplified taxation system [22] is the requirement to make all operations cash-only, whether electronically, via banks, or over the counter. In other words, offsetting accounts on books between two different entities is not allowed. The second most significant limitation of the simplified taxation system is the inability to claim amortization, depreciation, and deductions for tax purposes. This means that an entity that may have an overall loss in a year must still pay taxes. Companies and natural entities-entrepreneurs can also use the general taxation system [22], which requires them to pay all types of taxes. The benefits of the general taxation system are the lifting of all limits on the allowed type of business activities, the ability to offset accounts between different business entities, and the ability to claim amortization, depreciation, and deductions. This allows an entity that has seen losses in a reported year to pay no income tax, which is a significant advantage compared to the simplified taxation system. The rate for income tax is 18% of net income for all types of entities. In addition, a military collection of 1.5% of net income is collected. Considering the value-added tax, it is administered by business entities that either register voluntarily or are required to register by passing the 1 million hryvnas gross income threshold while using the general taxation system or is using the 3d group of the simplified taxation system [22]. The tax is levied at a 20% rate, but there are also 14%, 7%, and 0% rates for specific cases. Considering the payroll tax, it is administered by companies and generally follows the general taxation system employed by natural entities-entrepreneurs, but limited only to the income tax at an 18% rate, military collection at a 1.5% rate, and the social security payment called the unitary collection (the Law of Ukraine No. 2464 [23]). The social security payment is levied at 22% of the minimal salary in the months when it is administered.

The taxation in Japan follows the general scheme prevalent in the world [24]. Overall, the taxation system uses progressive tax rates for many types of taxes, and, in addition, local prefectures set different tax rates for taxes other than the income tax. Japan does not seem to have a taxation system similar to the simplified taxation system available in Ukraine. However, self-employed individuals who do not operate through a sole proprietorship or employ others are only required to pay enterprise tax in addition to their income tax [25]. Due to this, the self-employed individuals and businesses can always count expenses associated with their business [26–27]. Japan has two special measures in place to counter the economic impact of regularly occurring natural disasters, which consist of help to businesses and individuals who suffered from disasters and a taxation scheme to increase social reconstruction necessary after disasters. Considering the provision of help, first, there is a particular insurance system to indemnify damages caused by earthquakes [28]. In addition, businesses and individuals can claim losses due to disasters as expenses [26–27]. Considering the measures to increase Japan's government ability to pay for reconstruction efforts after disasters, the approach has two steps that can be illustrated based on the aftermath of the 2011 Tohoku earthquake and tsunami disaster. Firstly, the consumption tax was gradually increased to 10% [29–30] from 5% used previously; this increase was caused by the 2011 Tohoku earthquake and tsunami disaster and other political considerations. Secondly, the Special Income Tax for Reconstruction was introduced at 2.1% of taxable income to fund reconstruction explicitly caused by the 2011 Tohoku earthquake and tsunami disaster [24]. Overall, this approach is similar to that conducted by Ukraine.

The taxation in the USA follows the general scheme prevalent in the world. The main types of taxes for SMEs include income tax, the payroll tax for companies, and consumption tax [31–32]. However, the description of all taxation systems is considerably more complicated than that for Ukraine or Japan because individual states of the USA have considerable rights and freedoms to set tax rates. Above these state-set taxes are the federal-level taxes levied by the federal government on all taxpayers of all states equally. The taxation system uses progressive tax rates for many types of taxes. Interestingly, some states have zero sales tax. It is stated in [32] that the federal corporate income tax rate is 21%, the individual states corporate income tax rates range from 1% to 12%, and some states impose no corporate income tax. The USA does not seem to have a taxation system similar to the simplified taxation system available in Ukraine [32]. Considering the measures designed to help to individuals and businesses suffering from natural disasters, including the regularly recurring hurricanes, the USA has a special legislature, the Disaster Relief, and Emergency Assistance Act, to provide such help [33]. The measures range from moving deadlines for the submission of tax forms to various mechanisms to receive tax deductions for damages due to federally recognized natural disasters [34, 33].

Proposed Business Model

Any existing vending business can be enhanced with the use of B2B commission agreements for vending-machine businesses.

It is obvious that the war and the pandemic have shrunk the vending-machine market in Ukraine. It is equally obvious that in the future a recovery of that market will occur. However, the speed and the ways the market will recover are not clear, so here appears an opportunity for businesses to lose or gain markets. It is well known from marketing that a business can have the first-mover advantage just by being the first into a new market. But markets are created anew or recover from lows first and foremost due to innovations — not random attempts. Moreover, it is well known that innovations in the business configuration, such as the structure, profit model, network, processes, give the biggest effect compared to their cost.

One way to create a configuration innovation in the vending-machine market is to create and provide B2B commission agreements for vending. A commission agreement is made in the following way. A B2B service provider (the commissioner) is providing a client company (the client) one cell in a vending machine for rent, and the client will sell its goods through that cell. Another way of organizing it is for the commissioner to take the duty to sell goods (drinks, snacks, coffee, etc., or even cups) that belong to the client. This second example is a clear case of a commission agreement.

The commission agreement from the standpoint of the B2B company means taking on itself the following duties of a vending-machine business generally:

- To rent the space for vending machines.
- To look after vending machines and resupply them.
- To work with cash and electronic payments for goods.

As a reward for the commission agreement the B2B company receives the following:

- A percentage from all sales to the consumers (the commission).
- A reward for servicing vending machines (a guaranteed income).
- A reward for working with cash and electronic payments (an additional commission).

This means that the B2B company receives a guaranteed income from its entire operation that is comparable to the number of such commission-based vending points out of the entire number of its sales points. Besides that, the company frees a part of its liquidity that can be spent on other needs, such as new equipment, advertisement, etc.

From the perspective of the client of the commission agreement, for example a natural entity-entrepreneur, the agreement gives the ability to have a vending-machine business for only a fraction of the usual expenses that are necessary for such enterprise. This means that any person that has the right to be an entrepreneur will also have the financial means to start such a business — and, therefore, to become a client of the B2B company that provides these commission agreements.

Based on PESTEL analysis, there are no good reasons against the use of the described commission agreement. The only factors against it may be the reluctance of potential principals and commission agents to participate in such deals, since individually such deals are very small. Based on SWOT analysis, the threats and weaknesses are determined by the lack of great activity in the vending market; opportunities are associated with changing this state; strengths are related to the relative position of leadership in the market. In addition, for any company that wishes to implement the proposed commission agreement, the advantages of the first business on the market apply; in addition, such an opportunity to invest money without a significant investment of time for customers is practically absent in the mass market.

The value for a client lies in the ability to have a microbusiness that is easy to start and maintain. In essence, it appears more as a small-scale investment rather than a typical retail. A natural entity-entrepreneur can have a clear track to establish a microbusiness based on the discussed commission agreement. The business model of a B2B vending-machine company relies on providing the clients with the ability to invest small amounts of money in the form of pre-purchased goods.

Considering the marketing positioning, differentiation, and the specific type of competitive differentiation of the discussed commission agreement, a company that would implement vending via the commission agreement will have the first mover advantage compared to others.

Conclusions

The short-term and long-term fiscal measures enacted by the government of Ukraine are similar to the ones undertaken by the governments of Japan and the USA. The short-term measures to overcome destruction due to the war, the recurring hurricanes, and the multitude of natural disasters, are comparable in all three countries and are based on short-term fiscal easing. The long-term measures relative to the topic seem to be absent in the USA. However, the long-term measures in Japan and Ukraine coincide directly and consist in the introduction of a special tax to aid recovery and increase robustness of the economy in the face of recurring threats, the military and natural respectively. The biggest difference between the tax laws of Ukraine, Japan, and the USA is the existence of a simplified taxation system in Ukraine. The price to pay for the use of this system is to bear two basic limitations: the requirement to have all operations to be made cash-only and the inability to claim amortization, depreciation, and deductions for tax purposes. However, during drastic economic downturns, the inability to claim losses and offset accounts on books is a heavy burden. The ability to claim losses due to destruction seems to be the main specific mechanism for the administration of fiscal help at times of disasters in Japan and the USA. For these reasons, the general taxation system may be considered a preferable choice during the war. This could allow a business entity to run with little but sufficient margins and remain within the legal field.

Any existing vending business can be enhanced with the use of the business-to-business commission agreements proposed here, and that work as follows: the commissioner is providing the client one cell in a vending machine for rent, and the client sells its goods through that cell. This way, the B2B vending-machine business receives a guaranteed income that is comparable to the number of such commission-based vending points out of the entire number of its sales points. Besides that, the company frees a part of its liquidity that can be spent on other needs. From the perspective of the client, the agreement gives the ability to have a vending-machine business for only a fraction of the usual expenses. This means that almost any person in Ukraine may have the financial means to start such a business.

References

1. Zharova, L. (2021). Informational technologies as a tool for local level sustainable development goals implementation. *Mechanism of Economic Regulation, 2021*(2), 5–15. https://doi.org/10.21272/mer.2021.92.01
2. United Nations University. (2016). *World Risk Report 2016: Inadequate infrastructure pushes up the risk of disaster*. https://unu.edu/media-relations/releases/wrr-2016-inadequate-infrastructure-pushes-up-risk-of-disaster.html
3. Zhang, Z., Li, N., Wang, M. et al. (2022). Economic ripple effects of individual disasters and disaster clusters. *International Journal of Disaster Risk Science volume, 2022*(13), 948–961. https://doi.org/10.1007/s13753-022-00451-0
4. National Hurricane Center. (2018). *Costliest US tropical cyclones tables updated*. NHC Public Affairs. https://www.nhc.noaa.gov/news/UpdatedCostliest.pdf

5. Zharova, L. (2022). Why should Ukraine be a fast state for overcoming war consequences? *Skhid, 2022*(3), 57–64. https://doi.org/10.21847/1728-9343.2022.3(3).266361
6. Dnipropetrovske Investytsiine Ahentstvo. (n.d.). *Mynuloho roku rynok e-commerce dosiah $4 miliardiv* [Last year, the e-commerce market reached $4 billion]. Dnipropetrovske Investytsiine Ahentstvo [Dnipropetrovsk Investment Agency]. https://dia.dp.gov.ua/minulogo-roku-rinok-e-commerce-dosyag-4-milyardiv/
7. UNCTAD. (2022). *COVID-19 boost to e-commerce sustained into 2021, new UNCTAD figures show*. United Nations Conference on Trade and Development. https://unctad.org/news/covid-19-boost-e-commerce-sustained-2021-new-unctad-figures-show
8. Amalyan, N. D. (2021). Goverment's policy in the height of COVID-19 pandemic. *Business Navigator, 2021*(6), 43–49. https://doi.org/10.32847/business-navigator.67-7
9. Deineko, L., Hrebelnyk, O., & Zharova, L. (2022). Digital divide and sustainable development of Ukrainian regions. *Problems and Perspectives in Management, 2022*(20), 353–366. https://doi.org/10.21511/ppm.20(1).2022.29
10. State Statistics Service of Ukraine. (n.d.). *Pokaznyky diialnosti subiektiv velykoho, serednoho, maloho ta mikropidpryiemnytstva u 2010-2021 rokah* [Performance indicators of large, medium-sized, small, and microenterprises in 2010-2021]. https://ukrstat.gov.ua/operativ/operativ2022/fin/pssg/pds_vsmm_2010-2021.xlsx
11. State Statistics Service of Ukraine. (n.d.). *Pokaznyky diialnosti subiektiv hospodariuvannia, zghrupovani za spetsialnymy ahrehatsiiamy, peredbachenymy u Rehlamenti (YeS) No. 251/2009 11.03.2009 stosovno strukturnoi statystyky pedpryiemstv u 2010–2021 rokakh* [Indicators of activities of business entities for special aggregates (Commission Regulation (EC) No. 2020/1197 of 30.07.2020) in 2010–2022]. https://ukrstat.gov.ua/operativ/operativ2022/fin/pssg/pdsg_sa_2010_2021ue.xlsx
12. Gavryliaka, G. V., Serova, L. P., & Eaton, G. V. (2017). Makroekonomichni pytannia u pryzmi cuchasnosti [Macroeconomic issues in the prism of modernity]. *Efectyvna ekonomika, 2017*(6). http://www.economy.nayka.com.ua/?op=1&z=5631
13. Erkes, O., Kalyta, O., & Gordiienko, T. (2022). Banking digitalization during the CVID-19 pandemic. Herald of KNUTE, *2022*(140), 133–146. https://doi.org/10.31617/visnik.knute.2021(140)11
14. Chaplynska, N., Zhytkevych, N., & Gabriela, D. (2022). Mathematical method for evaluation of e-learning competitiveness of educational companies. *Baltic Journal of Economic Studies, 2022*(8), 153–161. https://doi.org/10.30525/2256-0742/2022-8-2-153-161
15. Elbaruni, J., Bielova, O., & Melenchuk, V. (2021). Analysis and prioritizing risk minimizing techniques of IT projects. *Management of Development of Complex Systems, 2021*(45), 6–12. https://doi.org/10.32347/2412-9933.2021.45.6-12
16. Zharova, L., Raksha, N., Spitsyna, A., Karolop, O., & Mirzodaieva, T. (2022). Development of tourism services in the framework of sustainable development after the COVID-19 pandemic. *Rivista di Studi sulla Sostenibilita, 2022*(1), 13–30. https://doi.org/10.3280/RISS2022-001002
17. Zharova, L., & Chechel, A. (2020). Historical aspects of sustainable development and economic evolution interonnection. *Skhid, 2020*(2), 21–28. https://doi.org/10.21847/1728-9343.2020.2(166).201399
18. Zharova, L. (2021). Service sector after-pandemic recovery – Focus on Ukrainian beauty sector. *Scientific Journal of Bielsko-Biala School of Finance and Law, 2021*(25), 24–29. https://doi.org/10.19192/wsfip.sj2.2021.4
19. Pro vnesennia zmin do Podatkovoho kodeksu Ukrainy ta inshykh zakonodavchykh aktiv Ukrainy shchodo dii norm na period dii voiennoho stanu [On amendments to the Tax Code of Ukraine and other legislative acts concerning validity of norms for the martial law period]. No. 2120-IX. (2022). *Verkhovna Rada of Ukraine: Legislation of Ukraine*. https://zakon.rada.gov.ua/laws/show/2120-20
20. Chaika, O. (2023, January 9). *V Ukrainu zavezly heneratoriv sukupnoiu potuzhnistiu yak odyn enerhoblok AES, a benzynu potribno na sotni milioniv: Yak pobudovana heneratorna ekonomika krainy* [Generators with a total capacity of one nuclear power plant unit have been imported to Ukraine, while hundreds of millions of dollars worth of gasoline is needed: How the country's generator economy is organized]. Forbes.ua. https://forbes.ua/money/v-ukrainu-zavezli-generatoriv-yak-odin-energoblok-aes-a-benzinu-potribno-na-sotni-milyoniv-yak-pobudovana-generatorna-ekonomika-kraini-09012023-10939
21. Pasquesi Partners LLC. (n.d.). *3 e-commerce tax considerations for online entrepreneurs*. https://pasquesipartners.com/3-ecommerce-tax-considerations-for-online-entrepreneurs/
22. Podatkovyi kodeks Ukrainy [Tax Code of Ukraine] (text with amendments as of January 28, 2023). No. 2755-VI. (2010). *Verkhovna Rada of Ukraine: Legislation of Ukraine.* https://zakon.rada.gov.ua/laws/show/2755-17
23. Pro zbir ta oblik yedynoho vnesku na zahalnooboviazkove derzhavne sotsialne strakhuvannia [On collection and registration of

the single contribution for mandatory state social insurance] (text with amendments as of December 04, 2022). No. 2464-VI. (2022). *Verkhovna Rada of Ukraine: Legislation of Ukraine*. https://zakon.rada.gov.ua/laws/show/2464-17
24. National Tax Agency of Japan. (n.d.). *2021 income tax and special income tax for reconstruction guide*. https://www.nta.go.jp/english/taxes/individual/incometax_2021.htm
25. National Tax Agency of Japan. (n.d.). *Information for taxpayers*. https://www.nta.go.jp/english/taxes/index.htm
26. Ministry of Finance Japan. (n.d.). *Materials on corporate taxation*. https://www.mof.go.jp/english/policy/tax_policy/tax_system/corporate/index.html
27. Ministry of Finance Japan. (n.d.). *Material on individual income taxation*. https://www.mof.go.jp/english/policy/tax_policy/tax_system/income/index.html
28. Ministry of Finance Japan. (n.d.). *Outline of Japan's earthquake insurance system*. https://www.mof.go.jp/english/policy/financial_system/earthquake_insurance/outline_of_earthquake_insurance.html
29. Danninger, S., & Kang, K. International Monetary Fund. (2011, June). Shaken to the core. *Finance & Developm*ent, *48*(2). International Monetary Fund. https://www.imf.org/external/pubs/ft/fandd/2011/06/danninger.htm
30. The Nippon Communications Foundation. (n.d.). *The political history of Japan's consumption tax*. https://www.nippon.com/en/features/h00013/the-political-history-of-japan%E2%80%99s-consumption-tax.html
31. Balouziyeh, J. M. B. (2013). *A legal guide to United States business organizations*. Springer.
32. PwC. (2023). *Worldwide tax summaries: United States*. PricewaterhouseCoopers International Limited. https://taxsummaries.pwc.com/united-states
33. PwC. (2021, November). *Tax relief may be available for damage from federally declared disaste*. PricewaterhouseCoopers International Limited. https://www.pwc.com/us/en/services/tax/library/tax-relief-may-be-available-for-federally-declared-disasters.html
34. United States Department of the Treasury. (n.d.). *Disaster assistance and emergency relief for individuals and businesses*. https://www.irs.gov/businesses/small-businesses-self-employed/disaster-assistance-and-emergency-relief-for-individuals-and-businesses
35. Small and Medium Enterprise Agency. (n.a.). *2019 white paper on small and medium enterprises in Japan: Supplementary statistical data*. https://www.chusho.meti.go.jp/pamflet/hakusyo/2019/PDF/2019hakusyodata_eng.xlsx
36. United States Department of Commerce (n.a.). Updated and Expanded Small Business Statistics: Wages, Employment, and Gross Output by Industry and Enterprise Size, 2012 – 2017. *The Bureau of Economic Analysis*. https://www.bea.gov/system/files/2021-11/wages-employment-and-go-by-enterprise-size.xlsx

Марченко О. М., Жарова Л. В. (наук. конс.)

Комісійні договори у B2B-вендингу: найменший спільний знаменник у податкових системах США, України та Японії

Війна зруйнувала багато аспектів життя в Україні. Цифрова економіка не функціонує без працюючої матеріальної інфраструктури, і навпаки. У світі є дві визначні економіки, які постійно та успішно долають масштабні руйнування своєї цивільної інфраструктури через повторювані стихійні лиха, а саме США та Японія. Короткострокові та довгострокові податкові заходи, запроваджені урядом України, подібні до тих, які вживаються урядами США та Японії. Короткострокові заходи щодо подолання руйнувань через війну та численні стихійні лиха є співставними в усіх трьох країнах і засновуються на короткострокових податкових послабленнях. Довгострокові заходи в США, здається, відсутні. Однак довгострокові заходи в Японії та Україні безпосередньо збігаються і полягають у введенні спеціального податку для сприяння відновленню та підвищенню стійкості економіки перед лицем повторюваних загроз, відповідно військових та природних. Найбільшою відмінністю між податковим законодавством США, України та Японії є наявність в Україні спрощеної систе-

ми оподаткування. Ціна, яку потрібно заплатити за використання цієї системи, полягає у двох основних обмеженях: усі операції мають здійснюватися лише готівково, а амортизацію та витрати для цілей оподаткування враховувати не можна. Однак під час різких економічних спадів неможливість відшкодувати збитки та здійснювати взаємозалік є важким тягарем. Можливість врахування збитків через руйнування, здається, є основним механізмом адміністрування фіскальної допомоги під час катастроф у США та Японії. Тому загальну систему оподаткування можна вважати кращим вибором під час війни. Її використання може дозволити суб'єкту господарювання працювати з невеликою але достатньою націнкою та залишатися у правовому полі. Будь-який існуючий вендинговий бізнес можна покращити за допомогою запропонованих тут угод комісії, які працюють таким чином: комісіонер надає клієнту одну секцію в торговому автоматі в оренду, а клієнт продає свої товари через цю секцію. Іншими словами, комісіонер бере на себе обов›язок продати товари, що належать клієнту. Таким чином, B2B-вендинговий бізнес отримує гарантований дохід, порівняний з кількістю таких комісійних торгових точок із загальної кількості його торгових точок. Крім того, підприємство має можливість звільнити частину своєї ліквідності, і може використати її на інші потреби. З точки зору клієнта, угода дає можливість продавати товари через торгові автомати лише за незначну частину звичайних витрат. Це означає, що практично будь-яка людина в Україні може мати фінансові можливості для відкриття такого бізнесу.

Ключові слова: *бізнес-бізнес (B2B), бізнес-модель, малі та середні підприємства (МСП), оподаткування, Сполучені Штати Америки (США), Україна, Японія*