

# 2021-2022 state budget law

UAH m	2021 Law <sup>1</sup>	2022 Law <sup>2</sup>	% diff.
<b>Revenues</b>	<b>1,147,076</b>	<b>1,323,924</b>	<b>+15%</b>
<b>Tax revenues, incl.</b>	<b>998,172</b>	<b>1,169,079</b>	<b>+17%</b>
Personal income tax and income charge	137,580	149,812	+9%
Corporate profit tax	141,836	158,439	+12%
Fee for the use of mineral resources	41,585	71,246	+71%
Excises	138,686	161,818	+17%
VAT (net of VAT reimbursement)	500,854	585,341	+17%
Export and Import duties	33,934	36,573	+8%
<b>Non-tax revenues</b>	<b>148,904</b>	<b>154,845</b>	<b>+4%</b>
<b>Expenditures</b>	<b>(1,384,692)</b>	<b>(1,499,470)</b>	<b>(8%)</b>
General public functions, incl.:	(220,219)	(243,241)	(9%)
Debt service	(159,836)	(181,415)	(12%)
Security and Defense	(289,909)	(313,806)	(8%)
Economic activity	(118,431)	(128,455)	(8%)
Protection of environment	(8,641)	(9,391)	(8%)
Healthcare	(166,567)	(193,488)	(14%)
Intellectual and physical development	(19,177)	(21,028)	(9%)
Education	(64,281)	(71,375)	(10%)
Social welfare	(325,423)	(323,890)	+0%
Interbudgetary transfers	(171,678)	(193,627)	(11%)
<b>Net lending</b>	<b>9,228</b>	<b>13,252</b>	<b>+144%</b>
<b>Primary state budget balance</b>	<b>(87,008)</b>	<b>(7,383)</b>	<b>-</b>
<b>Overall state budget balance</b>	<b>(246,844)</b>	<b>(188,798)</b>	<b>+31%</b>

**Source** Ministry of Finance of Ukraine, State Treasury Service of Ukraine

**Note 1** As of Oct 2021 (based on the monthly budget execution report of the State Treasury Service of Ukraine)

**Note 2** According to Dec 2021 Budget Law 2022

