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A mechanism of improvement of environmental tax administration in Ukraine.

In an article general principles of environmental policy studied, the content of the environmental tax in Ukraine disclosed, organizational and legal principles of tax administration in Ukraine defined. Analyzed environmental tax revenues to the state and local budgets, analyzed the dynamics of environmental tax revenues to the budget of the Volyn region. Characterized environmental tax administration issues in Ukraine, studied the experience of foreign countries and the ways of its implementation in Ukraine. A system of measures aimed at health and safety in an emergency.

Keywords: *environmental taxes, environmental fees, fees for environmental pollution, environmental policy, environmental tax administration.*

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Механізм удосконалення адміністрування екологічного податку в Україні

У статті досліджено загальні основи екологічної політики держави, розкрито зміст екологічного податку в Україні, визначено організаційно-правові засади адміністрування податків в Україні. Здійснений аналіз стягнення екологічного податку до державного та місцевих бюджетів, проаналізовано динаміку надходження екологічного податку до бюджету Волинської області. Охарактеризовані проблеми адміністрування екологічного податку в Україні, вивчено досвід зарубіжних країн та запропоновано шляхи його впровадження на території України. Розроблено систему заходів, спрямовану на охорону праці та забезпечення безпеки в надзвичайних ситуаціях.

Ключові слова: *екологічний податок, екологічні платежі, збір за забруднення навколишнього середовища, екологічна політика держави, адміністрування екологічного податку.*

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Механизм усовершенствования администрирования экологического налога в Украине

В статье исследованы общие основы экологической политики государства, раскрыто содержание экологического налога в Украине, определены организационно-правовые основы администрирования налогов в Украине. Проведенный анализ взимания экологического налога в

государственный и местные бюджеты, проанализирована динамика поступления экологического налога в бюджет Волынской области. Охарактеризованы проблемы администрирования экологического налога в Украине, изучен опыт зарубежных стран и предложены пути его внедрения на территории Украины. Разработана система мероприятий, направленная на охрану труда и обеспечение безопасности в чрезвычайных ситуациях.

Ключевые слова: экологический налог, экологические платежи, сбор за загрязнение окружающей среды, экологическая политика государства, администрирования экологического налога.

Statement of the problem. At the present stage of the entities defining opportunities for environmental regulation of a system of economic and environmental tool, but its potential as a means of achieving these goals is not used in full. To act payments related to the use of natural resources, purposefully, we need to separate the strategic objectives that reflect the long-term priorities of economic development and improve the mechanism that accompanies its achievement.

Analysis of research and publications. Scientific basis of management of the state in the field of taxation laid with famous domestic and foreign scientists and economists, among them should isolate B. Bosque (2001), H. Devenney (2009), P. Ekins (2008), M. Parkes (2009) etc. Among Ukrainian scientists, which deal with the administration of environmental taxes, we should called V.A. Holyan (2009), A.L. Kambur (2005), Y.V. Samusevych (2012), M.A. Hvesyk (2008), O.A. Shevchuk (2011), G. Yarenko (2009) etc.

The main material. Despite the crucial role of tax administration in the context of Sciences of Ukraine, today the achievements of Soviet science mainly limited consideration of the legal and organizational aspects of this type of management. However, no fundamental studies theoretical and practical bases nature and content of tax administration.

The wording of Article goals.

The object of research is a collection of environmental taxes.

The subject of research is the organization of the administration of environmental taxes tax authorities as a means of economic and environmental management of regional natural resource sector.

The research goal is to study the theoretical and organizational basis for the administration of environmental taxes, as well as recommendations for improving the regulatory impact on natural resources.

Emphasis of unsolved parts of the common problem. Objective need for integration of environmental policy strategy of social and economic reform at the national, regional and local level requires developments theoretically and practically balanced system of environmental taxation. The idea of environmental taxation appeared in the works of a theoretical economist Pigou, proposed to administrate taxes on polluting enterprises and provide subsidies to those who reduce emissions into the environment. According to experts, the share of environmental taxes in total tax businesses and individuals in foreign countries is very high: in Ireland - 11.9% in Portugal - 11.5, in Norway - 10.8% in Ukraine - 1%, etc. [Fig. 1.1].

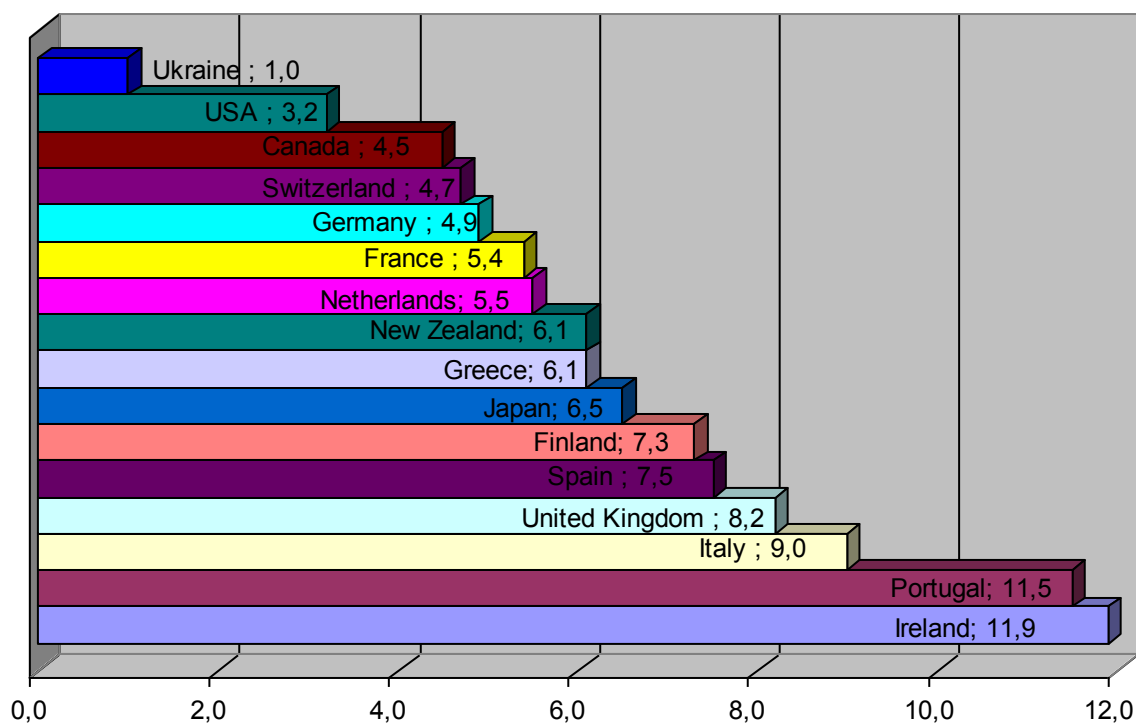


Figure. 1.1 Share of environmental taxes in total taxation in different countries,% [14]

Environmental tax levied on taxpayers for emissions of pollutants into the air, into the water, waste disposal and the generation and temporary storage of

radioactive waste (Ukrainian Tax Code, 2010). The main objective of greening the tax system - reducing anthropogenic load to a level where not disturbed ecological balance and the ability of nature to heal itself while ensuring sustainable economic development of the state. In the foreign literature, and rarely in Ukrainian literature, the term refers more broadly and extends to any tax conservation purposes.

Due to the fact that the term "mechanism" is debatable, we proposed our own vision of a mechanism for administering of environmental tax in Ukraine, and the main components are:

- Tax methods (environmental tax revenue planning, tax management);
- Tax instruments (objects of environmental taxation, standards of environmental tax revenue distribution between budgets of different levels of environmental tax rates, spurring cleaner production, fines);
- Organizational structure and legal framework of environmental tax administration (controls tax assets, tax agents, regulations governing the area of environmental taxation).

In 2010, the receipts of pollution environment to the special fund of the state budget amounted to 970.47 mln., Representing 2.95% of the special fund revenues of the State Budget of Ukraine without intergovernmental transfers or 0.41% of the State Budget of Ukraine (Report about the budget of the Autonomous Republic of Crimea, regions, cities of Kyiv and Sevastopol, 2011). In 2011, the consolidated budget of Ukraine received 2275.9 mln. environmental tax, and in 2012 it amounted 2816.0 mln. revenues from environmental taxes, including in 2011 1,085.4 mln. to the State Budget and 1,190.5 mln. to the local budget, in 2012 the State Budget received 1,263.6 mln., and local budget received 1,552.4 mln. environmental tax during the same year (Report about the budget of the Autonomous Republic of Crimea, regions, cities of Kyiv and Sevastopol, 2012). [Fig. 1.2].

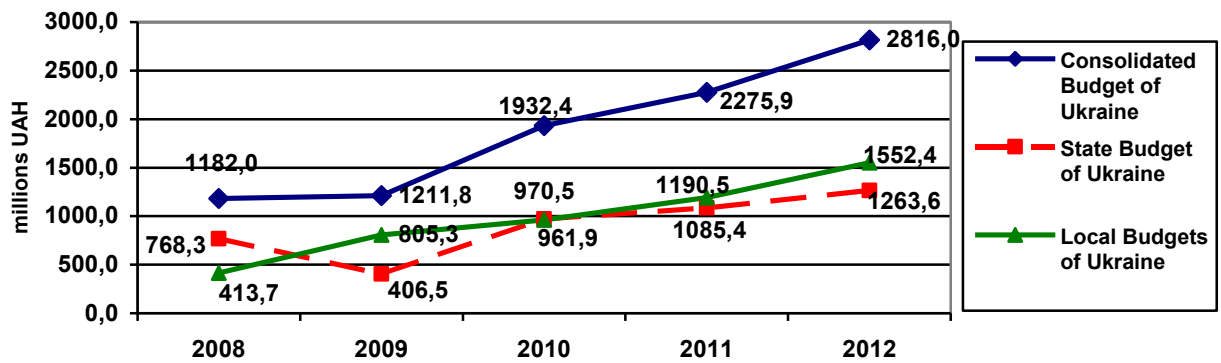


Figure. 1.2 Dynamics of income from fees for environmental pollution (2008-2010) and the environmental tax (2011-2012) [3; 4; 5]

Emissions of pollutants into the atmosphere from stationary sources of pollution takes the largest share in the structure of environmental tax revenues. In 2012, their share increased from 15% to 45% of total revenues, which includes an environmental tax (Report about the budget of the Autonomous Republic of Crimea, regions, cities of Kyiv and Sevastopol, 2013). In addition, revenues from waste disposal in specially designated areas or at sites other than the location of certain types of waste as secondary raw materials decreased by more than half. In 2011 its share was 0.41%, and it was a major component of environmental tax and in 2012 was 21%.

Income from fee for environmental pollution accrued to the special fund of Volyn region budget in 2010, up 31.7 thousand. or 0.03 million (Report about the Consolidated Budget of Volyn region, 2011). Fee of environmental pollution, which in 2011 was changed into the environmental tax, brings less revenues to Volyn region budget during 2010-2012 years, than during preceding years. In 2012 environmental tax revenues to the budget of Lutsk totaled 245,9 thousand (Report about the Consolidated Budget of Volyn region, 2012). At the same time environmental tax revenues to the Lyuboml region budget increased by threefold, namely, due to trade of fuel from domestic production and fuel importing into the customs territory of Ukraine by tax agents, as this area of Volyn region is a border with checkpoint called Yagodyn (Report about the Consolidated Budget of Volyn region, 2013).

The negative aspect of the implementation of environmental tax is the absence of its calculation in tenfold if the payer hasn't approved limits or its excess and it does not allow to perform the regulatory function of the state in full. Besides, the absence of tax incentives doesn't promote sustainable development of economy. In addition, the current Tax code suggests including environmental taxes to the costs of company, so this tax includes to the price of product and transfers it to the end user. One of the main problems of environmental tax administration is negative perception of tax (Samusevych, 2012). The main problems of controlling and verifying work of the tax authorities are a small portion of the compulsory re-accrued payments and disposition of domestic business for using of tax avoidance schemes and minimizing tax liabilities (Shevchuk, 2011). Besides, the problems of environmental tax administration is a narrow list of objects of taxation and inefficient incentives for implementing an ecological production.

We need to use the experience of developed countries for the improvement of tax administration in Ukraine, what includes: the Italian experience of businesses and individuals activities controlling, the German experience in structural construction of tax bodies (availability of departments of fines and investigations), the Japanese experience of the tax authorities work (four main areas – taxpayers management, checking accounts of taxpayers, tax consultation and communication with the public) and the experience of the tax authorities on methods to reduce tax evasion; Japanese and French experience in establishing relations between taxpayers and tax authorities, the experience of Western countries to establish Advisory Board; the experience of the Tax Code of Latvia and the Uzbekistan Republic (Yarenko, 2009).

The main activities for environmental tax administration improving should include the improvement of the regulatory framework for the taxation of polluting the environment, included to the taxable items not only payments for environmental pollution, but also resource payments as practiced in developed foreign countries, encourage environmental entrepreneurship, preferential loans and tax breaks that carry out environmental audits with further investments in

environmental protection measures and implementation of resource saving technologies.

Conclusions. Thus, we consider, that the main directions of environmental tax administration improvement should be:

- Within the tax methods: to introduce differentiated tax control, using the experience of Italy, to create specialized tax authority - the State Tax Inspectorate of monitoring and checkout, the main activity of which would be control and inspection activity;

- Within financial instruments: to expand the list of taxable items using the experience of developed countries; to introduce the use of incentive pricing and allowances for environmentally net products, especially in agriculture; to introduce fines for environmental offenses; to encourage resource saving technologies and to introduce zonal raising rates to environmental payments; to increase fees for environmental pollution with increasing the reset fee per unit mass of the pollutant to the European level, including toxicity;

- Within the institutional structure and legal administration of environmental tax: to create a consultative council at regional tax administrations, to make the transition to mandatory reporting in electronic form and create a single secure network that includes all the major information-analytical system, to implement the restructuring of tax bodies with the creation of departments of fines and investigations.

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