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The economic effectiveness of Tourism Development is manifested in the following. First, the health of transport services, which provide services to tourists, will significantly increase. Secondly, hotels and catering network will be expanded. Thirdly, it leads to an increase in the number of commercial establishments and manufacturers of special (souvenir) products for them. All this leads to the creation of new jobs, an increase in the income of the population.

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СОВРЕМЕННОЕ СОСТОЯНИЕ И ПЕРСПЕКТИВЫ РАЗВИТИЯ ЭКОЛОГИЧЕСКОГО НАЛОГООБЛОЖЕНИЯ В УКРАИНЕ

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CURRENT STATE AND PROSPECTS OF ECOLOGICAL TAXATION DEVELOPMENT IN UKRAINE

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Аннотация

В статье акцентировано внимание на растущем антропогенном влиянии деятельности человечества на окружающую природную среду. Исследован индекс экологической эффективности в разных странах мира, в том числе и Украины.

Раскрыта сущность понятия «экологический след» человека и установлено, что он находится в прямой зависимости от его благополучия и разрушителен для природной среды.

Рассмотрены сущность экологического налогообложения и его особенности в Украине и мире. Установлено, что «экологические платежи» есть источником финансовых поступлений для решения существующих экологических проблем и залогом внедрения экологически ориентированных технологий в агропромышленном комплексе разных стран мира.

Рассмотрены основные причины неэффективности экологического налогообложения в Украине и предложены основные направления его совершенствования на основе мирового опыта.

Abstract

The article focuses on the growing anthropogenic impact of human activity on the natural environment. The index of environmental efficiency in different countries of the world, including Ukraine, has been studied.

The essence of the concept of "ecological footprint" of a person is revealed and it is established that it is directly dependent on humans' well-being and is destructive for the natural environment.

The essence of environmental taxation and its features in Ukraine and the world are considered. It has been established that "environmental payments" are a source of financial revenues for solving existing environmental problems and a guarantee of the introduction of environmentally friendly technologies in the agro-industrial complex of different countries of the world.

The main reasons for the ineffectiveness of environmental taxation in Ukraine are considered and the main directions of its improvement based on world experience are proposed.

Ключевые слова: антропогенное воздействие, экологический налог, экологический след, платежи, ресурсы.

Keywords: anthropogenic impact, environmental tax, ecological footprint, payments, resources.

Formulation of the problem.

One of the current problems in Ukraine and in the world as a whole is insufficient funding for environmental measures and, as a result, exacerbation of environmental problems. In the context of the global economic crisis, the situation is significantly exacerbated, as the already meager costs of environmental protection are reduced.

Problems of environmental taxation have never been in the focus of domestic tax regulation. However, today, due to the difficult environmental situation in Ukraine, it is advisable to strengthen measures of environmental and economic regulation, including through the use of environmental taxation, the main principle of which is - "who pollutes - he pays" [22]. Therefore, the development of the necessary theoretical and practical knowledge in this area is extremely important.

Research of theoretical and practical questions in the field of ecological taxation was made by Abramchuk M.Yu. [4], Volkovets T.V. [8], Kaletnik G.M. [17], Kozmenko S.M. [18], Lutkovska S.M. [17], Serebryansky D.M. [24], Shevchenko I.V. [26], Yushchenko Yu.V. [24] and others. However, there are many unresolved issues in this area, which requires the development and implementation of an effective domestic system of environmental taxation, taking into

account world best practices, which would have a clear incentive and would contribute to the greening of social production in general.

Presentation of the main research material.

According to estimates by domestic scientists, life expectancy in Ukraine averages about 66 years, while in Sweden - 80 years, in Poland - 74 years. This is largely due to the anthropogenic load on the environment, in particular its pollution by enterprises, mainly mining, metallurgy, chemical industry, energy sector. Today, Ukrainian agro-industrial enterprises create a high degree of risk of unforeseen environmental situations and accidents that can lead to severe social and economic consequences. Ukraine has the highest level of plowing in Europe, consumption of water resources, deforestation. More than 15 percent of the territory of Ukraine with a population of over 10 million is in critical ecological condition [19].

In the world ranking of environmental efficiency, Ukraine ranks 109th among 180 countries and is located between Turkey (108th place) and Guatemala (110th place) (Fig. 1). In 2018, Switzerland was recognized as the leader in terms of environmental efficiency, and France, Denmark, Malta, Sweden, Great Britain, Luxembourg, Austria, Ireland and Finland were also included in the top ten.

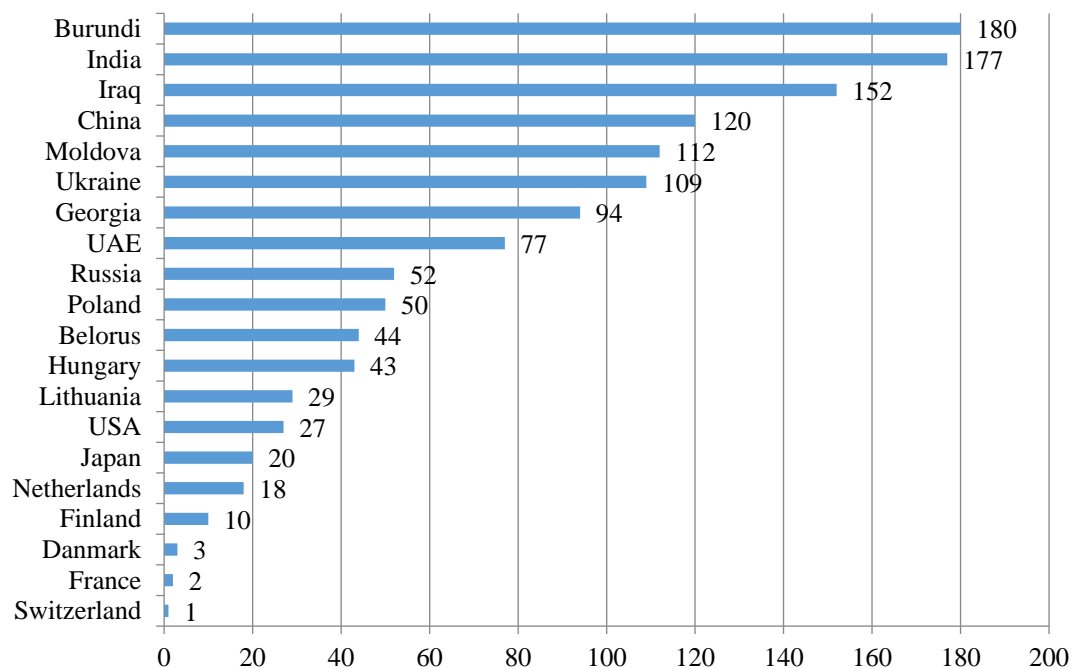


Fig.1. Ranking positions of Ukraine and some countries in the world according to the environmental efficiency index in 2018

Thus, the "ecological footprint" of Ukrainians has a significant negative impact on the environment, despite the prolonged economic crisis and declining production.

Ecological footprint is an indicator that calculates the surface area of the earth and the amount of resources needed by one person or an entire country for normal existence. It is established in average that each person living in a developed country consumes 2-3

times more natural resources than his country can produce [9].

The ecological footprint can also be understood as waste generated by man during his life. According to scientists, it is established that each inhabitant of Ukraine has about 250 kilograms of household waste annually, in Europe this figure reaches 400-500 kg, and in the United States - about 1 ton. However, every commodity we consume needs raw materials and energy to

create it. Therefore, each kilogram of household waste "weighs" 10-20 times more [9]. Thus, today, considering the growing anthropogenic impact, due to the maximum possible use of natural resources in the economic complexes of all countries, it is necessary to change approaches to the classification of natural resources in

particular regarding their depletion and renewability. Therefore, it is safe to say that the ecological footprint is directly dependent on human well-being and is destructive to the environment (Fig. 2).

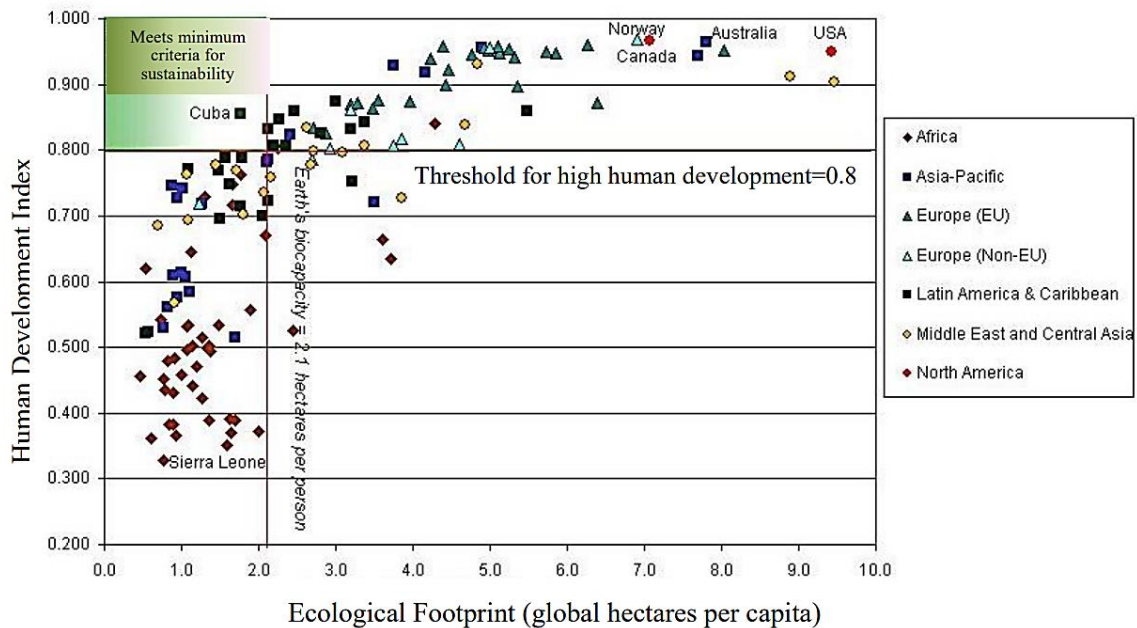


Fig. 2. Comparison of human well-being and its ecological footprint [1]

Fundamental changes in the field of greening require the establishment of the process of formation of environmental funds and effective management of the system of environmental payments and continuous improvement of their forms. Success in this direction, in particular, can be achieved through a thorough study of the nature of environmental taxes, the diversity of their types and the possible consequences of their introduction. Ukraine's environmental problems in general do not differ from the world, so the analysis and adoption of world experience in the field of environmental taxation, in our opinion, is a necessary step towards optimizing environmental taxation in Ukraine and improving the environmental situation in general.

The most effective in curbing the negative trends of environmental safety of production is the use of financial instruments such as environmental fees and

taxes. The ecological component of the domestic tax system is represented by: rent payments, land fees, exploration fees, payments for special use of natural resources and environmental tax (environmental pollution fee) [4]. At the same time, the main functions of environmental taxation, as shown by domestic practice, are not to stimulate activities to reduce environmental pollution, and the financing of environmental measures. The main reason for this state of affairs is the meager rates for the use of natural resources and environmental pollution.

Environmental tax rates in the EU differ significantly from the Ukrainian ones, as they are much higher and therefore more effective. For example, Table 1 compares some tax rates in Ukraine, the United Kingdom and Poland as of 2019.

Table 1

Environmental tax rates in some countries [21]

Country	Name of pollutant / hazard category	Tax rate	Tax rate in Ukraine, UAH per ton	Tax rate in Ukraine in transferred units
Great Britain	Low-hazardous waste, landfilling	2,8 GBP/t	5	0,15
Great Britain	Wastes from the mining industry	2 GBP/t	0,49	0,014
Poland	Ammonia, air emissions	0,45 PLN/kg	459,85	0,064
Poland	Nitrogen oxides	0,54 PLN/kg	2451,84	0,35
Poland	Sulfur dioxide, air emissions	0,54 PLN/kg	2451,84	0,35
Poland	Carbon monoxide, air emissions	0,11 PLN/kg	92,37	0,013
Poland	Hydrocarbons, air emissions	0,11 PLN/kg	138,57	0,019

D. Serebryansky believes that the experience of countries with developed market economies shows that the main purpose of environmental taxes (fees) is not to replenish the state budget, but to encourage the payer to a positive and responsible attitude to the environment. The funds received can be used to stimulate environmental protection by consumers, development and implementation of waste-free technologies, waste disposal, etc. [24]. According to I.V. Shevchenko further successful development of the economy of any country will depend on the introduction of effective environmental policy and new approaches to solving global problems, including the introduction of innovative economic mechanisms [26].

According to the current legislation, the environmental tax is a national mandatory payment, which is based on the actual amount of emissions into the atmosphere, ejections of pollutants into waters, waste disposal, the actual amount of radioactive waste temporarily stored by their producers, the actual amount of generated radioactive waste.

Taxpayers are business entities, legal entities that do not conduct economic (business) activities, budgetary institutions, public and other enterprises, institutions and organizations, permanent representations of non-residents, including those that perform agency (representative) functions concerning to such non-residents or their founders [12].

Environmental taxes are imposed on all types of products and services, in the process of production and operation of which there is environmental pollution or harmful effects on humans. If the requirements of the maximum allowable standards are not met, the environmental tax standards are applied, which stimulate the transition to low-waste technologies or efficient treatment facilities. Thus, the concept of environmental taxes should be understood as taxes, based on the activity, process or results of which negatively affect the state of the environment [7].

Environmental taxes on activities that cause environmental degradation are an effective means of combating pollution and resource depletion. "Green taxes" can be applied in the control of emissions that lead to further pollution of air and water resources. According to the World Bank, taxing of the coal usage by industry or gasoline by cars will reduce excessive resource consumption and emissions and increase tax revenues, and therefore ensure efficiency in environmental quality management in parallel with economic growth. Pollution taxes are most effective when there is a well-established regulatory framework that includes emission standards and an effective monitoring and enforcement system. In addition, with the help of environmental taxes it is possible to create environmental funds. Environmental taxes are designed to reduce the negative impact on the environment, serving as an economic incentive to re-equip the production and use of technologies that cause less pollution or use less natural resources.

Today, more and more countries are turning their attention to environmental policy instruments and introducing new environmental taxes. It should be noted

that environmental taxes are a difficult phenomenon, and each country introduces them in its own way, which is one of the reasons for the considerable variety of types of environmental taxes.

The Directorate for Taxes and Customs Duties of the European Commission has divided environmental taxes into seven groups by areas of use [8]:

- energy taxes (on motor fuel, on energy fuel, on electricity);
- transport taxes (taxes on kilometers traveled, annual tax for owners, excise taxes when buying a car);
- payment for pollution (emission of pollutants into the atmosphere and emissions into water bodies);
- payment for waste disposal in landfills and their processing;
- taxes on emissions of substances that lead to global change (ozone depletion);
- tax on noise exposure;
- payment for the use of natural resources.

Today, to protect the interests of citizens and national producers, the world community is trying to coordinate its actions in the field of environmental taxation. Currently, more than 520 types of environmental taxes are widely used in OECD and EU member states, which encourage businesses to reduce emissions of pollutants [25].

The main feature of the environmental policy of the EU is that it is aimed at preventing pollution through environmental assessment, such as: environmental impact assessment and environmental assessment of strategic development plans and programs.

Differences in the structure and methods of applying national environmental taxes are an important factor in developing measures to harmonize environmental taxes in EU member states. It is natural to introduce such environmental taxes, which regulate the country's specific area of activity or a specific type of impact on the environment.

According to the main purposes of using the received incomes ecological taxes are divided into the following types:

- incentive taxes (stimulation of ecological behavior of nature users);
- fees to cover costs (costs of environmental restoration and monitoring and control of the environment);
- taxes that increase revenues (replenishment of the state budget) [8].

An important indicator of the analysis of environmental payments in the EU and in Ukraine in particular, is the ratio of revenues from environmental taxes and GDP. In general, in the EU countries, environmental taxes in % of GDP are at the level of 2.35 to 2.46% (Fig. 3). In Ukraine, on the other hand, they are at the level of 0.02 to 1.6% of GDP, which is almost twice less (Fig. 4). However, it should be noted that the GDP of the European Union in 2018 was almost 120 times higher than the GDP of Ukraine. Thus, it is safe to say that in Ukraine the environmental tax is extremely low and not budget-generating [2, 6, 20].

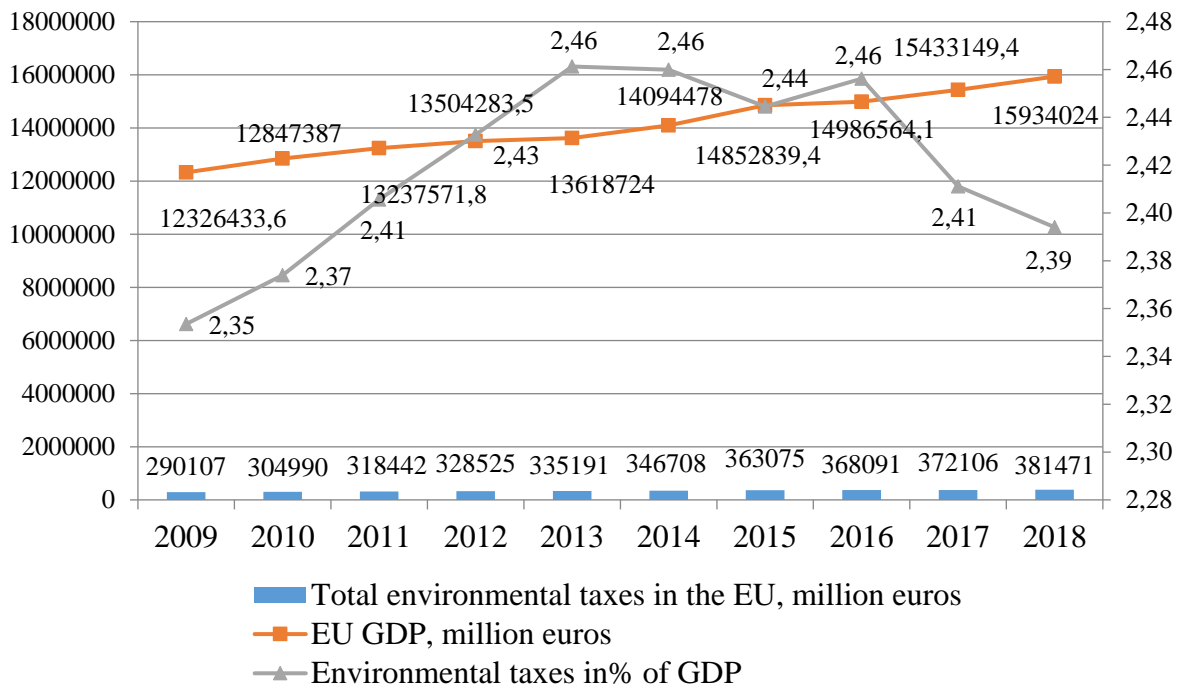


Fig. 3.

The dynamics of the growth rate of the tax on the basis of the ecological tax and GDP in the EU, million euros
Source: built by the author on the basis [2;3]

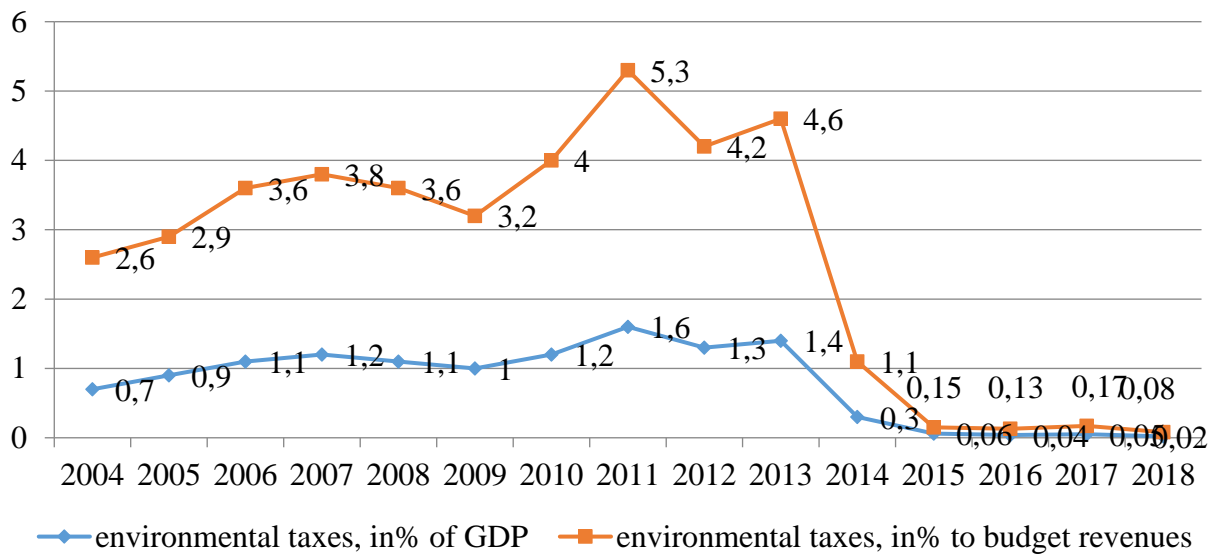


Fig. 4. Dynamics of the share of environmental tax in budget revenues and GDP of Ukraine
Source: built by the author on the basis [6;7;13-16]

Despite a significant change in the mechanism of distribution of environmental tax paid in Ukraine (Table 2), expenditures on environmental protection remain negligible [11].

Table 2

Distribution of environmental tax in the budgets of different levels of Ukraine

Year	National budget, %	Regional budget, %	City budget, %
2011	30	20	50
2012	30	20	50
2013	53, 33 of which for environmental projects	13,5	33,5
2014	65, 50 of which for eco-projects	10	25
2015	20	55	25
2016	20	55	25
2017	20	55	25
2018	45	30	25

Of the total amount of expenditures of the consolidated budget of Ukraine, which during 2012-2018 averaged 34.64% of GDP, environmental protection accounted for the most in 2012 - 0.4% (Fig. 5) [5]. It

should be noted that in the dynamics of the amount of contributions to environmental measures is decreasing and this has a corresponding effect on the environmental situation in Ukraine as a whole.

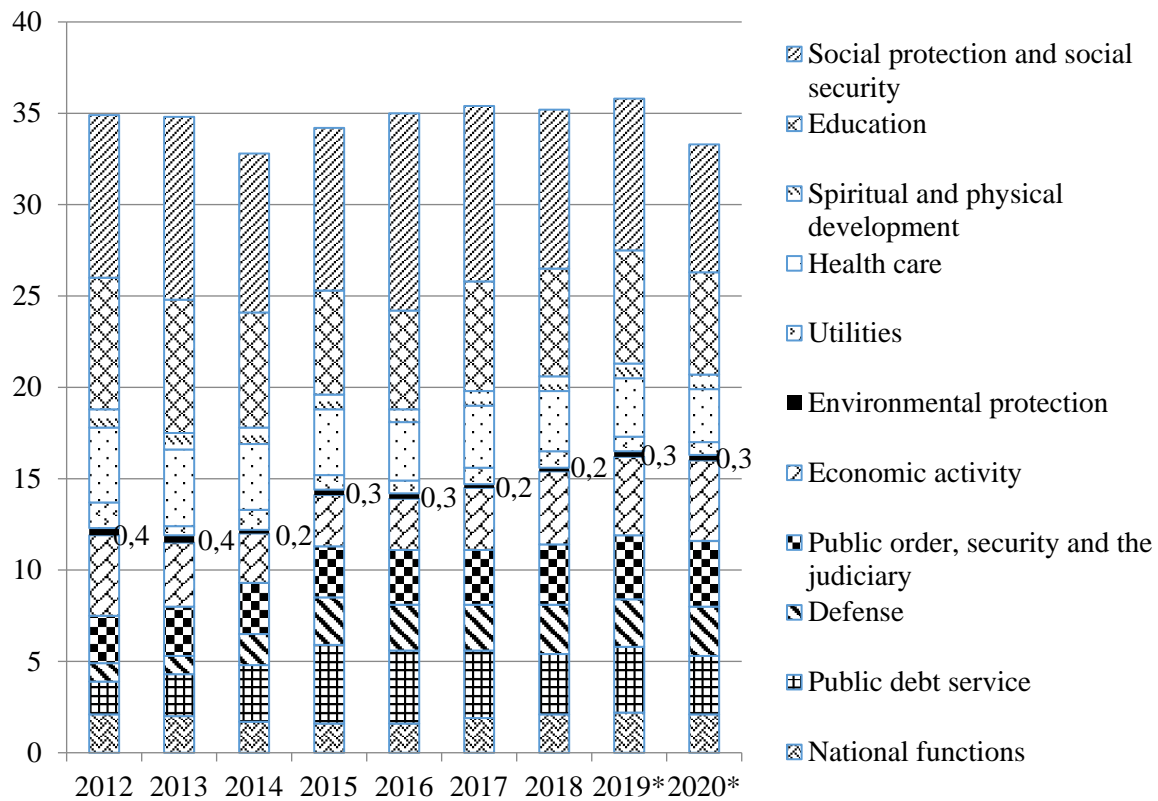


Fig.5. Expenditures of the consolidated budget of Ukraine by functional classification, % of GDP [5]
*forecast

In 2018, revenues from the environmental tax in the European Union (EU) amounted to 324.6 billion euros, an increase of 3% in nominal terms compared to the previous year and 49% higher than in 2002. The largest share of EU revenues from the environmental tax in 2018 was energy taxes - 77.7%, transport taxes - 19.1% and taxes on pollution and resource use - 3.3% [3].

The share of environmental taxes in total taxation in different countries differs significantly. It should be noted that in 2018 the contribution of environmental

taxes to the total state revenues from taxes and social contributions was the largest in Latvia -10.9%, Bulgaria -9.8%, Greece - 9.5%, Slovenia - 9.4% and Croatia - 9.3%. The smallest amount - in Luxembourg - 4.4%, Germany - 4.5% and Sweden - 4.8% (Fig. 6) [3]. It should be noted that the significant share of environmental taxes in the total amount of taxation in the countries of the former "socialist camp" is much higher than in Ukraine, and the system of environmental taxation is correspondingly more effective.

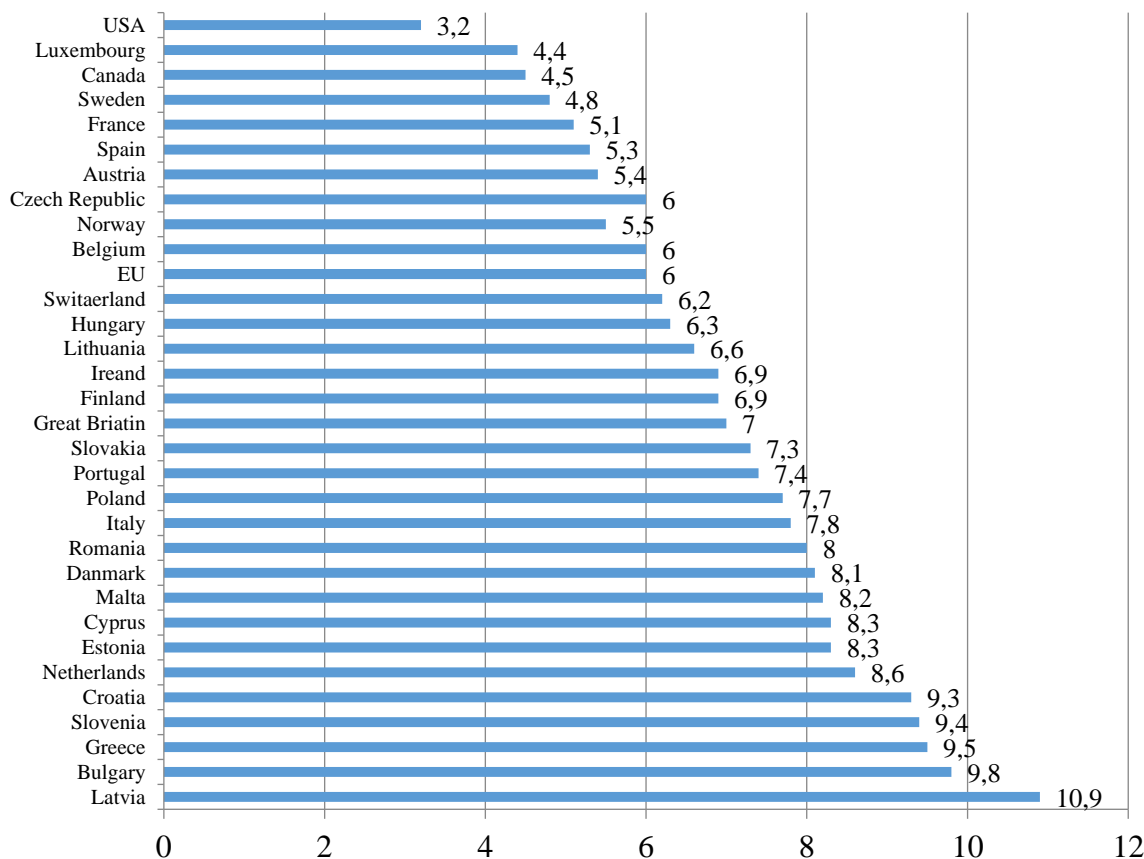


Fig.6. The share of environmental taxes in total taxation in the world, %

Source: built by the author on the basis [3;18]

Thus, it can be argued that there is no single unified system of mandatory payments related to the environment in the world. General EU environmental taxes cover a much wider range of mandatory payments than the concept of "environmental tax" under domestic law.

Each country uses different mechanisms of financial and economic nature to address environmental issues. The main environmental payments used in some countries are systematized in Table 3 [10].

Table 3

Basic environmental payments in different countries

Taxes, fees and charges	Countries									
	Canada	Finland	France	Germany	Italy	Japan	Sweden	Great Britain	USA	Netherlands
Pollution fee:										
- atmospheric air			+			+				+
- water			+	+	+					+
- waste									+	
- noise			+	+		+		+	+	
Payments for waste collection and recycling	+	+	+	+	+	+		+	+	
Environmental tax on the product included in the price of the product		+	+	+	+		+		+	+
Administrative fees (licenses)		+	+	+	+	+	+	+	+	
Subsidies	+	+	+	+		+	+		+	
Environmental insurance			+		+	+	+	+	+	

Studies have shown that at the present stage, environmental taxes in Ukraine still play a more virtual than environmental role. The main reasons for this situation are as follows:

- weak attachment of most taxes to direct pollution;
- lack of system in approaches to the formation of environmental taxes;

- a small part of the funds received from environmental taxes is used for environmental purposes.

Therefore, the environmental policy of Ukraine should be based on action aimed at preventing environ-

mental pollution by conducting an appropriate environmental assessment (Fig. 7), which is the basis of EU environmental policy.

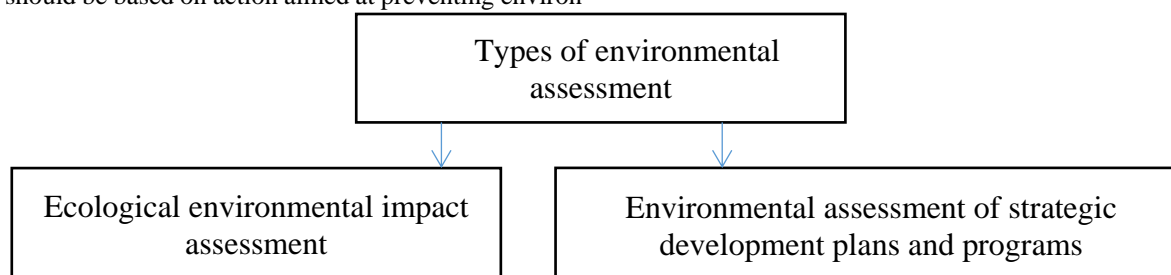


Fig.7. Types of environmental assessment

Ensuring stable financing of environmental activities, improvement of economic instruments are the main prerequisites for the implementation of environmental policy in Ukraine. Economic instruments and mechanisms for financing environmental activities developed and implemented in the early 1990s need further development in the context of globalization.

The maximum integration of the ecological component into all spheres of the economy and the development of the economic mechanism for ensuring environmental protection are one of the strategic tasks of our state. Ukraine, having proclaimed pro-European integration, has adopted a number of laws aimed at environmental protection, including the Laws of Ukraine: "On Environmental Protection", "On Air Protection", "On Fauna", "On Flora", etc. and codes : Water, Land, Forest, Air, Subsoil Code of Ukraine; and quantity, as is well known, is not always equal to quality. However, in the national tax system of Ukraine, tax instruments of environmental regulation are just passing the stage of formation and need significant improvement.

In Ukraine, the introduction of environmental taxes was mainly embodied in the renaming of previously existing charges for environmental pollution, the amount of which is difficult to compare with the depth of environmental problems observed in the country. According to the results of the comparison of environmental taxation of Ukraine and European countries, the Tax Code of Ukraine does not pay due attention to such types of environmental taxes as payment for products that harm the environment. As for the taxes that regulate the use of natural resources, electricity and operation of vehicles, it should be noted that they are not part of the environmental tax [10].

Today, due to limited budget funds, it is important to find new sources of funding for environmental measures aimed at eliminating pollution, ensuring environmental safety, measures related to the reproduction and maintenance of natural resources in good condition. In this regard, in the short term it is necessary to ensure a favorable tax, credit and investment climate to attract international donors and private capital in environmental protection, the creation of environmental management systems, the introduction of cleaner production, resource and energy saving technologies.

Conclusions. The analysis of foreign experience in the application of environmental taxes and fees shows a significant diversity of their types, and thus the

different effects that can be obtained from their application. The above must be taken into account when improving environmental taxation in Ukraine. The introduction of a specific type of environmental tax requires a detailed consideration of the experience of developed countries, the results obtained by them, as well as a comparison of their experience to determine the patterns and features of a tax.

In order to increase the efficiency of environmental taxation in Ukraine, it is advisable to:

- to establish progressive or regressive ecological taxation depending on the amount of anthropogenic impact of economic activity on the environment;
- change the procedure for collecting environmental tax in order to implement the principle of "polluter pays", i.e. the tax should not be included in the price of goods, and be paid from profits;
- introduce adjustment factors for the amounts of environmental payments depending on changes in economic damage and price growth rates.
- to carry out appropriate reform of the existing practice of financing environmental measures;
- to improve the system of statistical reporting, control of reporting data of nature users, accounting, accounting of payment receipts;
- to improve the system of fines for environmental violations;
- introduce various types of tax benefits, soft loans and soft loans in order to support and stimulate environmental activities of economic entities;
- to improve the existing system of environmental licensing, etc.

By reforming the system of environmental taxation and improving other instruments of environmental regulation in Ukraine, it is necessary to achieve coordination of different levels of interests in the production and rationalization of nature management and more effective regulation of environmental and economic behavior of economic entities.

The main trends in environmental taxation in Ukraine should be those that are able to reorient the effects of fiscal instruments from servicing the process of turning away of polluting enterprises by redistributing the savings achieved by reducing or eliminating the cost of environmental protection, to "earn" incentives in the form of a certain benefit for the production of environmentally friendly products that meet interna-

tional environmental standards and do not cause negative pressure on the environment and staff health.

In the process of solving environmental problems through tax regulation, Ukraine can provide economic incentives for polluters - to encourage them to innovate and invest in renewable energy sources and alternative fuels; efficient use of fuel and energy resources, implementation of energy saving measures; increasing the share of renewable energy sources and alternative fuels in the country's energy balance; adjustment of consumer demand for environmentally friendly "clean" and "harmful" goods, their offers from producers; efficient use of natural resources; financing of environmental funds, etc. Environmental taxes also have several secondary benefits: they promote a healthier society and therefore reduce health care costs, stimulate eco-innovation that creates wealth and jobs, and so on.

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