

УДК 339.5+336.2

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INTERNATIONAL ASPECTS OF ENVIRONMENTAL TAXATION AS AN ELEMENT OF STEADY DEVELOPMENT

With the globalization of the world economy it is necessary to introduce the mechanism of environmentally sustainable economic functioning of the country. Active use of environmental taxes will help to reduce the overall level of environmental pollution and increase production of environmentally clean products.

Keywords: "green" economy, international integration, environmental taxation.

Introduction. Environmental taxation remains to be the one of unsolved problems of nowadays. However, according to scientists, we can establish the formation of the Institute of ecological taxes for today.

Analysis of recent research. O.O. Veklych, Z.S. Varnalyi, T.P. Halushkyna, V.S. Zahorodskyi, P.V. Melnyk, I.V. Rosputenko, I.M. Syniak-evych, K.I. Shvabyi, V.V. Yurchyshyn investigated theoretical and practical questions in the sphere of environmental taxation.

Research methodology. The mechanisms of environmental taxation is not enough designed for today. These questions require further study in conditions of world economy globalization. This study is based on the use of systematic and integrated approaches to determine the main directions of forming the models of green economy as an element of sustainable development.

Statement of the problem. The aim of this research is to determine global formation tendencies of environmental taxes to improve the ecological and sustainable development. According to the present aim it is necessary to solve such problems as the determination of essence of ecological taxes, their composition and influence on the content of local budget revenues.

The research results. Taxes that are conventionally referred as "environmental" or «Ecotax» exist in all developed countries. According to the European Union the share of environmental taxes in Gross Domestic Product amounted to 2.46% in 2011 that equals to 304 268.34 million euro [4, p. 2].

The idea of environmental taxation appeared in the writings of econo-

mist-theorist Pigu, who proposed to charge taxes from enterprises-pollutants and to provide subsidies to those who reduce emissions into the environment. Scandinavian countries one of the first began to use these idea in 80-xx. Where ecological taxes are taxes on environmentally hazardous economic activities. Ukraine adopted a large number of laws by proclaiming pro-European integration that are directed to protect the environment. First of all there are such law of Ukraine as: "Environmental Protection", "Air Protection", "Animal Protection", "Flora Protection", "Ecological Expertise" and codes such as water, land and forest code, also the code of Ukraine about minerals. Legislator decided it necessary to discipline the actors in the field of environmental protection by setting the environmental tax in the Tax Code of Ukraine.

According to the Section 14.1.57 of the Tax Code, the environmental tax is the national compulsory payment levied on actual emissions to air, discharges into water pollution, waste disposal, the actual amount of radioactive waste temporarily stored by the manufacturers, the actual amount of radioactive waste generated and the actual volume of radioactive waste accumulated before 1 April 2009 [1].

In accordance with § 240.1 of this Code, taxpayers are entities, that do not conduct economic (business) activities, government agencies, public and other enterprises, institutions and organizations, permanent establishments of non-residents, including those that perform agent (representative) functions in respect of non-residents or their founders, that engaged the emission of pollutants into the air from stationary sources of pollution, discharges of pollutants directly into the water, waste disposal in specially designated areas or at sites other than the location of certain types of waste as secondary raw materials, the generation of radioactive waste (including already accumulated), interim storage of radioactive waste while their activity on the territory of Ukraine within its continental shelf and exclusive (maritime) economic zone.

The distribution of the environmental tax is made under the Budget Code in such way: 53% for special state budget and 47% to the Special Fund of local budgets. Thus 33% of the proceeds of the special fund of the state budget allocated for the financing of targeted ecological modernization projects. Financing of the nature reserve fund is made from local budgets as a residual.

According to scientists, for nowadays we can see the increasing trend of the role of environmental taxes and stimulating activities for economic development in industrialized countries, where the share of environmental taxes in total tax system is: Austria – 4.4, Canada – 4.5 of Denmark – 3.4, Finland – 7.3, France – 5.4, Germany – 4.9, Greece – 6,1, Ireland – 11.9, It-

aly – 9.0, Japan – 6.5, Netherlands – 5.5, New Zealand – 6.1, Norway – 10.8, Portugal – 11.5, Spain – 7.5, Sweden – 6.3, Switzerland – 4.7, UK – 8.2, USA – 3.2.

The relevance of the use of environmental taxes in Ukraine makes to refer to the experience of countries where the use of such taxes is successful. Of course, you need to pay attention to the important changes that occurred from fiscal systems in developed countries that are now designated by the term "greening".

"Greening" of the fiscal system is an effective means of achieving success at the same time of two major national goals – the revenue of state budget and solving the problems of the environment. In terms of rational nature essential criterion for the usefulness of environmental taxes is achieved changes in the behavior of economic entities – those that lead to the abandonment of environmentally harmful goods and activities; there is the formation of potential of reducing tax revenues and increasing environmental impact as a result.

Taking into account the experience of countries with developed market economies, the active use of environmental taxes not only helps to reduce the overall level of pollution of the environment. Initially the performing an additional financial burden on businesses, environmental taxes help to reduce the costs of pollution control and increase in production of new, environmentally friendly products, as well as promoting competitiveness and economic position of producer.

The tax on the product is used to increase the financial resources necessary to reduce the environmental harm caused by a product that is taxed. Due to accumulated funds there is a further targeted financial support of specific environmental program to reduce pollution by those types of products, including a tax. As a result of cost redistribution financial flows "re-investment income" derived from the environmental tax that other countries have managed to prove their ecological – economic impact and dispel suspicions that this environmental tax – it's just another way to increase payments to the budget. Considering these, the importance of introducing such a mechanism of environmental taxation in Ukraine is obvious.

The economic mechanism of environmental regulation in Ukraine is based on the concept of payment for environmental for today. Benefits of the economic mechanism of environmental management lies in the fact that due to its economic instruments were processed basics pay of nature, and economic instruments is the only tool that allows to provide earnings of financial resources in the amounts necessary to eliminate the effects of environmental pollution [1, p. 42].

„Greening” of the tax system is in development due to two trends in the

practice of environmental taxes in developed countries. Formation in the subsystem tax entities block environmental fees and charges stimulating or deterrent nature is the first traditional approach to the organization of environmental taxation. Multichannel tax system is characterized by a large number of taxes and fees is more effective than single-channel as a single tax, and the use of a broad tax base and differential tax rate has a moderate pressure on the companies. The second trend is manifested in the abolition of most payments designed to target conservation funding like in the Netherlands and France. Environmental taxes that are paid into the general state budget, are introduced instead of environmental fees and charges. So we can see the process of gradual transformation from targeted environmental payments to the taxes that have fiscal function by combining a number of fees and charges in, the "only tax for activities that cause environmental pollution" [1, p. 16; 2, p. 5].

Trends of environmental taxes in developed countries are directed for strengthening its fiscal properties to centralize financial resources for national environmental programs and less on the activation of the stimulatory function at the micro level.

The main trends of environmental taxation in Ukraine should be such which are able to reorient the effect of fiscal instruments from maintenance of environmental pollutants "redemption" to earning incentives in the form of benefits for industrial production, which is able to produce environmentally clean products that corresponds to international environmental standards and does not cause negative impact on the environment and health of personnel.

These areas are:

a) further intensification of the environmental fees and charges stimulatory function and orientation to achieve optimal value in spending targeted financial resources between national environmental programs and its decentralized use in the real economy;

b) combination of stimulating nature of environmental taxes and payments with other financial measures of providing methods to improve the environmental safety of production, such as tax incentives, loans for environmental, environmental insurance, penalties for violations of applicable environmental legislation.

Countries that have achieved the greatest success in the development of environmental taxation, are Norway, Sweden, Finland, Denmark, the Netherlands and the United States.

Denmark is a prime example of an effective system of environmental taxes. This country is one of the recognized leaders in the use of environ-

mental taxes to deal with waste. The tax instruments of Denmark include a tax on waste disposal, taxes on the product, and a system of "bail-return" – which is not usual for us in "Tax" form.

However, the Danish system of environmental taxes on waste is one of the most efficient in the world. Convincing figures: only 12.5% of the waste generated in the country at the landfill was removed in 2011, and this share is reducing. In this case, the tax rate is set according to the degree of environmental acceptability of the method of waste management. For every ton of waste that is subjected to disposal in landfills waste producer shall pay DKK 375 (EUR 50.34) while a ton of waste that is incinerated – 330 DKK. Thus the tax on waste, recycled or re-used had not been charged.

According to the Danish Environmental Protection Agency, environmental taxes are the most important economic instruments of waste effort. The experience of Denmark indicates that environmental taxes can be successfully used to solve the waste problem. The significant economic and environmental effect is achieved which indicates the processing of more than 60% of the waste. Thus, at the beginning of the 21st century 7 million 285 thousand tons of waste were handled from 11 million 855 thousand tons of waste generated in of Denmark, 3 million 64 thousand tons were burned and 1 million 489 thousand tons were disposed in landfills. This is a weighty environmental achievement of environmental taxes. The factors that led to the high efficiency of environmental taxes in respect of waste in Denmark are their scientific validity, the sequencing of environmental and economic policies, combined with other equally important ecological, economic, administrative, legal and educative tools of environmental policy [4]. Considering given above, we need more effectively implement this experience in Ukraine.

The effectiveness of the environmental tax depends on the ability to define a satisfactory basis for payments. The main problems with the definition of taxable items are related to taxes on resources and final products and similar with taxes on sales and excise taxes. Determination of the base of environmental taxes on emissions, discharges or location of solid waste raises the problems of its measuring and monitoring [2]. One of the characteristic features in the case of taxes on discharges – is that substances that don't have intrinsic value are taxed. If resources or finished products are the subjects of taxation than there is a certain amount of taxable items. Goods may be taxed in the production and sales. Moreover, most of the finished products and resources have identified standards and economic instruments to measure them. Discharges and emissions are much more difficult to determine, because it is important not only emissions (emissions), but their constituents (contaminants). Thus the determine of taxable amount of emis-

sions and discharges should include a specific set of measurement and standards procedures which would ensure the uniqueness and validity of the tax use.

Environmental taxation is generally considered mechanisms to counteract competition in international markets, a mechanism that reduces the competitiveness of the state because of the costs of environmental measures.

Conclusions. Gained experience in international practice and directions for environmental policy shows that the unified system of taxation and charges may be a progressive form of regulation in our country in dealing with issues related to improve the environmental management. In this respect, it is necessary to implement tax reform, which is based on the gradual transition from the existing fines for direct natural-resource taxation. Moreover it is perspective to use the system of tax exemptions and tax rules that exist in foreign countries regarding stimulation of environmentally clean, safe products production. As for the production of environmentally hazardous products and goods, they can also be tax limited.

Thus, a new socio-ecological approach is needed in justifying the size of the environmental tax which should take a social, economic and environmental requirements into account. However, the main criterion in determining the environmental tax should be correlation between needs of society and opportunities of nature. As demand and supply of natural resources in different parts of the globe are not the same, the environmental tax should be geographically differentiated taking into account the heterogeneity of the environment and human impact on it.

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МІЖНАРОДНІ АСПЕКТИ ЕКОЛОГІЧНОГО ОПОДАТКУВАННЯ ЯК ЕЛЕМЕНТ СТАЛОГО РОЗВИТКУ

В умовах глобалізації світової економіки виникає необхідність у формуванні механізму екологічно збалансованого функціонування господарювання країни. Активне застосування екологічних податків буде сприяти зниженню загального рівня забруднення природного середовища та зростанню обсягів виробництва екологічно чистої продукції.

Ключові слова: «зелена» економіка, міжнародна інтеграція, екологічне оподаткування.

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МЕЖДУНАРОДНЫЕ АСПЕКТЫ ЭКОЛОГИЧЕСКОГО НАЛОГООБЛОЖЕНИЯ КАК ЭЛЕМЕНТ УСТОЙЧИВОГО РАЗВИТИЯ

В условиях глобализации мировой экономики возникает необходимость в формировании механизма экологически сбалансированного функционирования хозяйства страны. Активное применение экологических налогов будет способствовать снижению общего уровня загрязнения природной среды и росту объемов производства экологически чистой продукции.

Ключевые слова: «зеленая» экономика, международная интеграция, экологическое налогообложение.
