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TAX POLICY IN THE CONDITIONS OF ECOLOGICAL AND ECONOMIC DEVELOPMENT OF UKRAINE

Introduction. The constant exploitation of natural resources, the pollutant emissions into the environment and the disposal of waste leads to the need of consideration the ecological aspect of the country's development. Because sustainable economic development without taking into account the ecological state of the country is impossible. Ecological and economic development is the basis of the welfare of the population and the country as a whole. Of course, this direction of the country's development has been reflected in the tax policy. However, the current state of the country's ecology, the fiscal and environmental effectiveness of environmental payments points out the need for further reform of the tax policy and its greening.

References review. Studies of tax policy in exploitation and protection of natural resources potential are devoted to the work of both foreign and domestic scientists. Thus, the peculiarities of the implementation of tax policy and the possibility of introducing eco-tax reform are highlighted in the works of such foreign authors as B. Bosquet, V. Jager, A. Corner, R. Patuelia, D. Pearce, G. Tullock. Issues of implementation of tax policy, in the field of environmental payments, are devoted to the works of domestic scientists: J. Beskid, A. Desnyanyuk, A. Krisovatoy, V. Kudryashov, I. Lyutoh, V. Oparin, A. Sokolovskaya, O. Chumakova, B. Fedosova, S. Yuri and others.

Research objective. The aim of the research is to investigate the ecological situation, the fiscal and environmental efficiency of tax policy and to propose directions of improvement of the tax policy in the conditions of ecological and economic development of Ukraine.

Results of research. The current ecological situation in Ukraine over the past 10 years (Tab. 1) indicates a trend towards reducing emissions of pollutants and waste.

During 2008-2009, there is a reduction of pollutant emissions, which, in our opinion, is due to a decrease in business activity of economic entities. It has been connected with the economic crisis. In our opinion, further reduction of pollutant emissions is due to changes in tax and budget legislation. Among them: an increase in environmental tax rates for pollutant emissions in the environment by 18-30 times (polluting substances of the 1st class - the rate was increased from 572 UAH per ton to 17536.42 UAH per ton (2018)); an increase in the rate for waste placement on average by 17 times (the rate of environmental tax for placing hazardous waste of the first class increased from UAH 82.5 per ton to UAH 1405.65 per ton (in 2018)); introduction of environmental tax on emissions carbon

dioxide (environmental tax rate for carbon dioxide emissions in 2011 - 0.2 UAH, in 2018 - 0.41 UAH); the change in the nature of the use of revenues from environmental taxes, namely, directing them to the financial provision of targeted projects for environmental modernization of enterprises, etc.

Table 1

**Dynamics of pollutant emissions into the environment and waste
in Ukraine for 2008-2017**

Years	The increase (loss) of pollution emissions and placed waste in comparison with the previous year:					
	Total emissions of pollutants (other than carbon dioxide)		Total emissions of carbon dioxide		Total placed waste	
	ths. tons	%	mln. tons	%	ths. tons	%
2008	-178,4	-2,35	-8,7	-3,99	-284,00	-10,99
2009	-976,8	-13,16	-24,2	-11,56	-1070,90	-46,54
2010	433,3	6,73	13	7,02	424683,90	34518,73
2011	237,1	3,45	37,8	19,07	21727,00	5,10
2012	-60,2	14	-4	-1,69	3085,60	0,69
2013	-101,3	-1,49	-1,3	-0,56	-2609,20	-0,58
2014*	-1533,2	-22,81	-49,8	-21,58	-93117,20	-20,78
2015*	-824,9	-15,43	-32,7	-16,80	-42732,80	-12,04
2016*	-1443,2	-31,92	-11,4	-7,04	-16397,50	-5,25
2017*	-493,2	-16,02	-26,4	-17,53	70553,40	23,85

Source: calculated by the author based on data: [1]

* without taking into account the temporarily occupied territory of the Autonomous Republic of Crimea, the city of Sevastopol and parts of the zone of anti-terrorist operation

* by 2010 the data on waste of I-III classes of danger is given

Information table 1 shows that over the past 10 years there has been a reduction in the negative loading of pollutants into the natural environment. But its comparison with the ecological state of economically developed countries (Fig. 1) shows that the ecological state of the country is unsatisfactory and requires further greening.

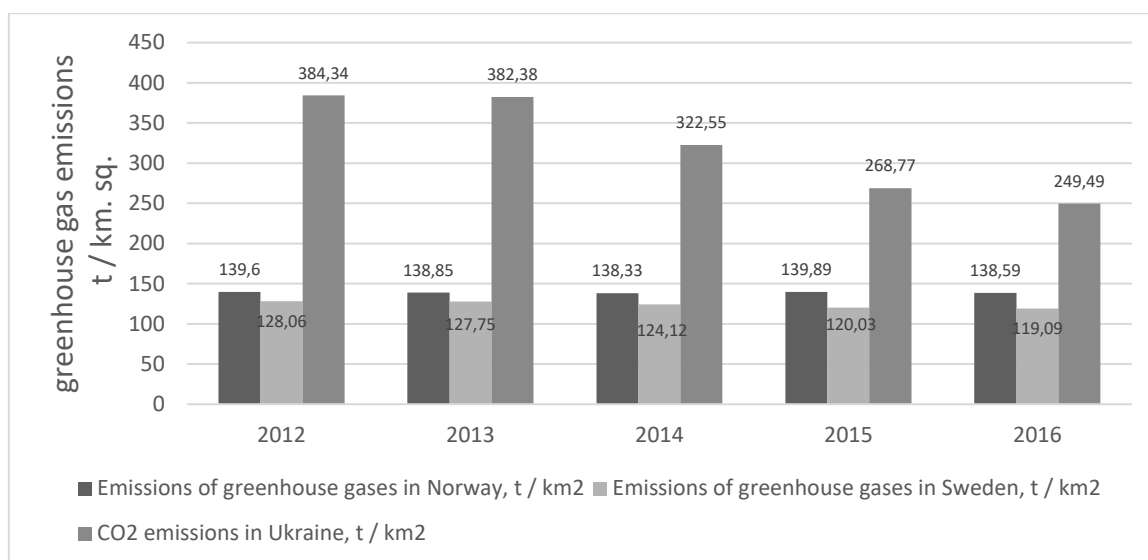


Fig. 1 Dynamics of greenhouse gas emissions per one square kilometer of Norway, Sweden and Ukraine, 2012-2016, tons / sq. km

Source: calculated by the author on the basis of data [1, 2, 3]

During the analyzed period, the negative load on greenhouse gas emissions per square kilometer of Norway's territory amounted to 139.06 tons, while in Sweden this load was 131.72 tons, which is 5.75 percent less. It should be noted that in Ukraine the negative loading of carbon dioxide is only 1 km. sq. the average area during the period from 2012 to 2016 was 321.39 tons, which is almost 2.5 times more than the negative load on the total amount of greenhouse gases in Sweden and Norway.

In the period from 2008 to 2015 in Sweden there was a reduction of emissions of sulfur dioxide by 33.67%, carbon dioxide - by 14.40%. We would like to inform, that the emissions of harmful greenhouse gases continue to decrease with the simultaneous increase in the receipt of environmental taxes by an average of 2% annually [3].

For the period from 1990 to 2016 in Norway, the negative load of greenhouse gas emissions decreased by 54.1%, indicating the use of more environmentally sound production technologies and greening of the Norwegian economy. While environmental taxes increased by 8.84% over the period 2010-2016 years.

We would like to investigate the state of the country's environmental safety, which identify the share of the financing costs the activities for reproduction and protection of the environment in the country's GDP.

The share of total costs on environmental protection at the expense of the state budget and local budgets of GDP in the average for the period from 2008 to 2017 is 0.28% (Fig. 2), while in foreign countries this indicator varies within 3- 7%

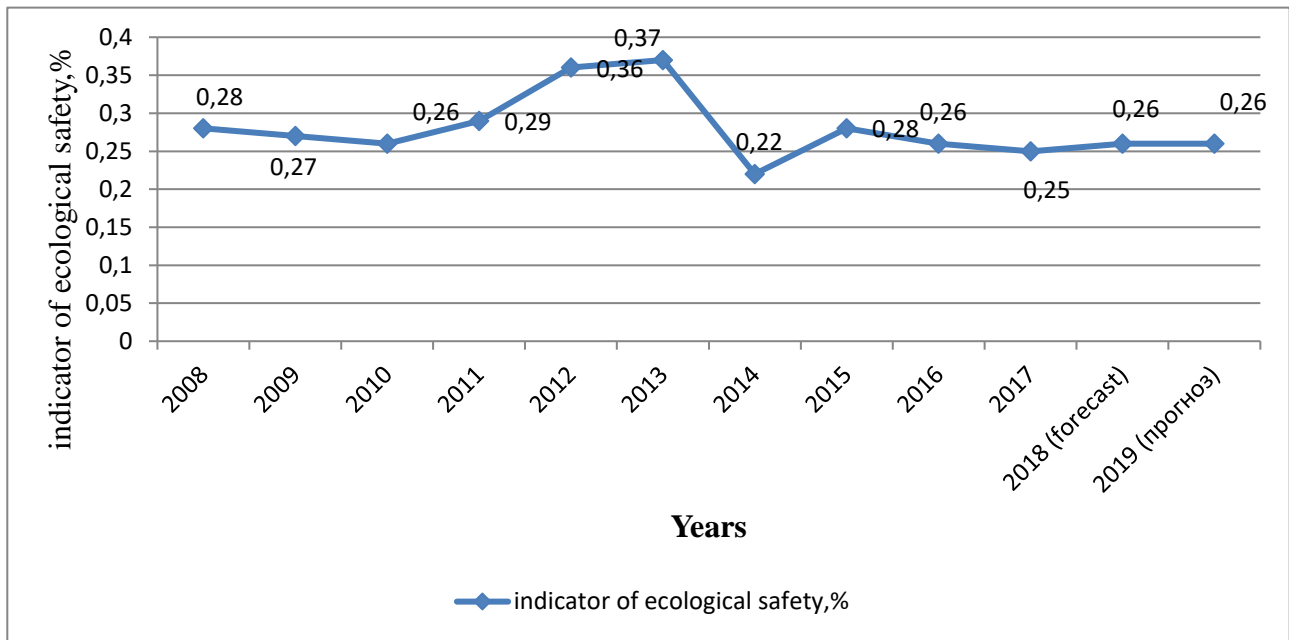


Fig. 2 Dynamics of the indicator of ecological safety of Ukraine, 2008-2019 (taking into account forecast data), %

Source: compiled by the author based on data [1, 4]

We would like to note, that improve the ecological situation in the country, increase the level of environmental safety will be able through the further reformation and greening of tax policy, which in recent years has been developed within the framework of the eco-tax reform. Eco-tax reform assumes transferring the tax burden from labor and capital to environmental payments. The countries that actively implemented eco-tax reform, occupy the first place in quality of life. These countries include Finland, Sweden, Norway, Germany, Japan, Denmark, Italy, etc. The application of eco-tax reform in Ukraine contributes to increasing the fiscal and environmental role of taxes and payments, as shown in Fig. 3

The results of the research show that the fiscal and environmental efficiency of tax policy has increased, as reflected in: an increase in the share of natural resource payments in GDP and consolidated budget revenues; increase of costs for reproduction and protection of the environment; increase of the coefficient of elasticity of natural resource payments; reduction of pollutant emissions and generated waste.

But it should be noted that the research results in comparison with the experience of developed foreign countries, are still insufficient and indicate the need for further greening of tax policy.

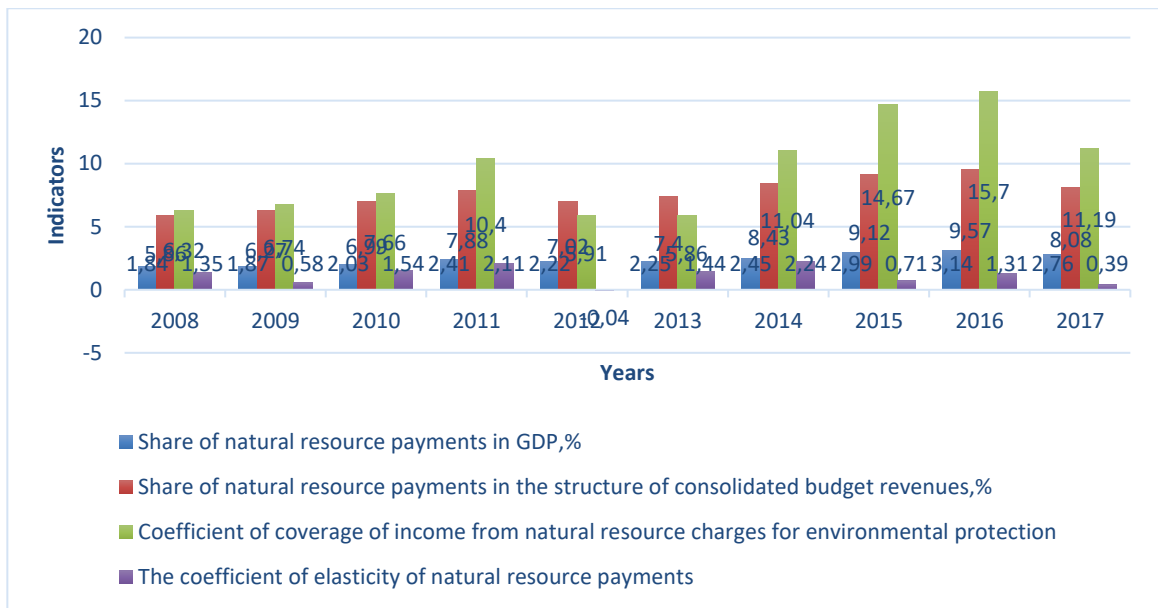


Fig. 3 Dynamics of indicators of fiscal and environmental efficiency of natural resource payments of Ukraine, 2008 - 2017

Source: calculated by the author according to data [1, 4]

Conclusions. The main directions of improvement and greening of tax policy, in our opinion, should be: the revision of the rates of environmental payments in the direction of increase and their scientific justification; the improvement of the mechanism for calculating ecological payments; the introduction of payment for recycling [5, p.169]; the improvement of environmental tax on carbon dioxide emissions; the introduction of tax incentives for economic entities that introduce the latest resource-saving technologies; introduction of the targeted use of revenues from environmental taxes, etc.

Gradual greening of tax policy will lead to the introduction of resource-saving technologies by economic entities, reducing the negative environmental impact and improving the ecological and social conditions of the country.

References

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