

336.226.4:336.226.332(477)

:

08.00.08 – ,

·
·
,
,
-
,
,
:
:
”
”
;
,
,
,
,
·

18 2016 14⁰⁰
27.855.01
: 08201, „ , , 53.

08201, „ , , 31.
„16” 2016 .

,
, . .

0,5 . . . ; 9
 14,9 . . . ; 20 –
 (7), 3,75 . . .
 , , 274 . . .
 , 23 47 59 (200 1
), 11 , 26 . . .
 216 . . .

”

”

;

;

;

,

,

” PSR (press-state-response) (– PSR)

(. 1).

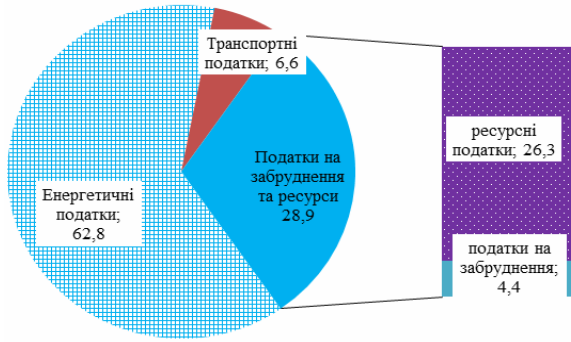


. 1.

PSR.

. 2.

Україна



ЄС-28



. 3.

2015 .*

*

2014 .

Eurostat.

PSR

(

),

”

”

4

$$Env_{\text{expend}_t} = 5\,007\,738 + 8,52 \times Env_{\text{tax}_{t-4}} + \varepsilon_t, \quad (1)$$

t (7,14)*** (12,6)***
 $R^2 = 0,92, \bar{R}^2 = 0,92, F_{113} = 158,7$

— Env_{expend_t} — ; $Env_{\text{tax}_{t-4}}$ —
 *** 4 ; t —
 99,999 %.

0,4 %.

0,4 %.

$$Env_{\text{innov}_t} = 0,44 - 1,69 \times Env_{\text{tax}_{t-4}} + 0,48 \times Env_{\text{tax}_{t-4}}^2 + 1,17 \times Env_{\text{tax}_{t-4}}^3 + \varepsilon_t, \quad (2)$$

t (0,61) (-1,94)* (-0,25) (0,78)
 $R^2 = 0,65, \bar{R}^2 = 0,59, F_{311} = 15,9$

— Env_{innov_t} — ; $Env_{\text{innov}_{t-4}}$ —
 * 4 ; ε_t —
 90 %.

3,2 %.

1 %

” ”

;

, ,
 .
 ,
 , (5-8
).
 ,
 ().
 ,
 4 , -5 ,
 (. 1).
 .
 1

/				
	(), . %	’ 1	()	’ 1
1	> 0,005 (-3)	125,5	> 0,005 (-3)	125,5
2	BCП ≤ 0,005 (-4, -5)	95	0,001 < 0,005 (4)	110
3			0,001 (5)	95

, .
 ,
 ,
 ,
 (. 2).
 , -

0,00	10	2
10,00	100	3
100,00	1 000	4
1 000,00	5 000	5
5 000,00	10 000	6
10 000,00	40 000	7
40 000,00	70 000	8
70 000,00	10 0000	9
100 000,00		10

(18,2 %), (8,4 %), (33,6 %), (24,3 %), (13,7 %)

() ,) ,)

- 1. - 0,5 ... : .5.1.6.
().
- 2. : : / , 2007. -
396 c. [3.3] (20,6 .., . - 2,2 ... : 3.3.
().
- 3. : , : :
/ . . , . . , . . [.]; :
, 2008. - 675 . [7.1]
(39,29 .., . - 1,5 ... : 7.1.
()).
- 4. - : [3
.] / . [. . . .] - .3. :
, 2010. - 516 . [. 240, 242, 250] (37,64 .., . - 1,2 ... : .
240. , . 242. , . 250.
VIII „
”).
- 5. : [4 .] / - . :
”, 2011 - . - .1 :
. - 2011. - 1015 . [4.5] (57,7 .., .
- 0,4 ... : .4.5.
(-)).
- 6. : / ; . -
. - , . : , 2012. - 532 . [. 3.1] (41,75
.., . - 3,8 ... : 3.1.
()).
- 7. : /
[. . „ . „ . .]. - :
, 2013. - 556 . [1.5
] (35,2 .., . - 0,6 ... : 1.5.
:
()).
- 8. : / . :
. / . . , . . , . . - :
, 2015. - 448 . [2.4, 4.4] (20,7 .., . - 3,2 ... : 2.4.
, 4.4.
().

9. : / ; , « » , 2015. – 570 . [2.1] (36,75 . . . , – 1,5 . . . : 1.8. :).
10. Novytska N. V. European practice in excise taxation on mineral oil products / N. V. Novytska // Management and Development of Financial Systems in Eastern European Countries Current State and Problems. – Cracow. – 2013. – 4. – . 235–242 (0,5 . . .).
11. . . . / . . . // . – 2006. – 3. – . 54–61 (0,5 . . .).
12. . . . / . . . , . . . // . – 2007. – 2(11). – C. 85–92 (0,5 . . . , . . . – 0,25 . . . :).
13. . . . / . . . , . . . // . – 2007. – 3. – C. 32–42. (0,5 . . . , . . . – 0,2 . . . :).
14. . . . / . . . // . – 2007. – 2. – C. 48–57 (0,6 . . .).
15. . . . / . . . , . . . // . – 2011. – 1. – . 16–25 (0,6 . . . , . . . – 0,2 . . . :).
16. . . . / . . . // . – 2011. – 1 (52). – C. 187–194 (0,5 . . .).
17. . . . / . . . , . . . // . – 2011. – 3 (54). – . 34–43 (0,8 . . . , . . . – 0,3 . . . :).
18. . . . : // . – 2012. – . 19. – . 56–60 (0,5 . . . , . . . – 0,25 . . . :).

19. . . .

/ . . . //

. - 2013. - . 166-175. [. . .] . -

: http://www.irbis-nbuv.gov.ua/cgi-bin/irbis_nbuv/cgiirbis_64.exe?Z21ID=&I21DBN=UJRN&P21DBN=UJRN&S21STN=1&S21REF=10&S21FMT=njuu_all&C21COM=S&S21CNR=20&S21P01=0&S21P02=0&S21P03=I=&S21COLORTERMS=0&S21STR=EJ000070%2F2013%2F1 (0,6 . . .).

20. . . .

/ . . . //

. - 2014. - 1 (64). - . 338-345

(0,6 . . .).

21. . . .

/ . . . // . - 2014. - 6. - . 56-61 (0,6 . . .).

22. . . .

/ . . . , . . . //

[„ - : , , ”] : . . .
.- . . . , 18-19 2004 . / . . . - ,
2004. - . 284-287 (0,3 . . . , . - 0,1 . . . :
).

23. . . .

/ . . . //

[„ - ”] : . . .
. . . . , 3-5 2005 . / . . . - .
. - : « » , 2005. - . 94-96 (0,1 . . .).

24. . . .

/ . . . , . . . // [„

”] : . . . -
. . . . , 23-24 2005 . / . . . - , 2014. - .
426-428 (0,2 . . . , . - 0,1 . . . :
).

25. . . .

/ . . . // [„

”] : . . . -
. . . . , 8-9 2006 . / . . . - .
- :
, 2006. - . 151-153 (0,1 . . .).

26. . . .

” / ” . . . ,

. . . // [„
”] : . . . -
, 10-11 , 2009 . - . :
, 2009. - . 130-133 (0,2 . . . , . - 0,1
. . . :
).

27. . . / . . ,
 . . // [„ ”]: . . , 4 2010 .- :
 . . , 2010. - C. 121-124 (0,2 . . , -
 0,1 . . :)).

28. . . /
 . . // [„ () ”]: . . .
 - , 26 2010 .- . : , 2010. -
 . 47-51 (0,2 . . , - 0,1 . . :
).

29. . . / . . //
 [„ ”]: . . .
 .- . . , 15 2010 .- - : . . .
 , 2010. - . 105-107 (0,2 . .).

30. . . , / . . //
 [„ ”]: . . , .- . . , 17
 2011 . / . . , . . .
 - . : , 2011. - . 329-334 (0,3 . .).

31. . . // [„ ”]: . . .- . . .
 : , 13 2011 . / . . , . . .
 , .- . . - , 2011.-
 . 67-70 (0,1 . .).

32. / . . // [„ ”]: . . .
 : . . .- . . . , 23-24 2012 . -
 : „ ”, 2012 - . 2. - . 124-126 (0,2 . .).

33. / . . // [„ ”]: . . .- . . , 23
 2012 .- : . . , 2012. - . 126-127 (0,2 . .).

34. . . // [„ ”]: . . .
 / . . // [„ ”]: . . .

128 (0,2 %).

35.

19–20 2010 . – .: . – . 383–394 (0,5 %).

36. Novytska N. V. Trends in the Area of Budgetary Support and Tax Expenditures to the Coal Mining Industry in Ukraine / A. A. Lyubich, N. V. Novytska, O. V. Novytska // [„Balkan Mineral Processing congress – BMPC 2013”] : proceeding of XV congress. – Sosopol : Publishing house “St. Ivan Rilski”. – 2013. – T. II. – P. 1276–1279 (0,5 %, – 0,25 %).

37.

37. / . . . // [„ ”] : . . . , 22 2013 . / , 2013. – . 93–97 (0,2 %, – 0,1 %).

38.

38. // [„ ”]: . . . , 29 2013 . – : , 2013 – 218 . (0,1 %).

39. Novytska N. V. European practice in excise taxation on mineral oil products / N. V. Novytska // [„ ”]: . . . , 2014. – . 71–75 (0,3 %).

40.

40. / . . . // [„ ”] : . . . / . . . , 2014. – . 166–169 (0,3 %).

41.

41. / . . . // [„ ”] : – .: 2015. – . 178–180 (0,2 %).

SUMMARY

Novytska N.V. Environmental Taxation in Ukraine: State and Prospects of Development. – Manuscript.

Thesis for a Candidate Degree in Economics, Specialty 08.00.08 – Money, Finance and Credit. – University of State Fiscal Service of Ukraine. – Irpin, 2016.

The thesis is devoted to research of theoretical foundations, international and domestic trends of environmental taxation from the perspective of its use to reduce the excessive burden of economic activity on environment.

It was developed the theoretical approaches to the study of the essence and public purpose of environmental taxation as a method of reducing the excessive burden on the environment. The features of the essential characteristics of environmental taxes were determined and include: the prevailing regulatory function on fiscal one; focus on harmonization of tax and environmental policies, reducing the tax base; providing commercial attractiveness of innovation and development of „clean” technologies; desirability manifestation of substitution effect; the prevailing of the „polluter pays” principle over paying capacity principle; internalization of negative externalities and minimization of excessive tax burden as a condition of optimal environmental taxes; imperative introducing specific rates of indirect taxes and increasing and reducing of the regulatory potential of environmental taxation depends on determined factors. It was deepened conceptual and categorical apparatus of the theory of taxation by clarifying the definition of „environmental taxes system,, as a combination of taxes and duties (mandatory payments) designed for achieving specific, well-defined environmental objectives which create price incentives for taxpayers to reduce the excessive burden on environment, compensation of environmental damage to society, improving energy and resource efficiency, which ultimately ensures the improvement of the ecological situation and welfare of population. Developed analytical research tool was used for evaluation the effectiveness of environmental taxation, the existing theoretical approaches to its

development and implementation in the context of the experience of foreign countries.

A structural-functional analysis of the environmental tax was conducted, and it was assessed the efficiency of energy taxes, analyzed the effectiveness of taxes on environmental pollution. That proved that, compared with developed countries, environmental taxes insufficiently perform tasks of catalyzing decoupling ties and unrealized potential of environmental energy taxes, transport taxes, taxes on resources and direct taxes on pollution exists in Ukraine. However, implementation of fiscal potential of environmental taxation should occur in interconnection with the level of purchasing power.

It was defined the directions of realization of the energy taxes potential, on pollution of environment and the ways of improving information provision of administration of environmental taxes. The conclusion about expediency of introduction of adjustment coefficients tax rates depending on the environmental limits on pollution was made. It was proved the expediency of narrowing the tax base of environmental tax for focusing the regulatory impact of environmental tax on the strategic targets of environmental policy. The introduction of differentiation of excise tax rates on gas oil in Ukraine was proposed, according to environmental standards that operate in Ukraine. The scheme of inter-institutional communication on information provision of environmental taxes administration was created will shape the fiscal authorities, and tax payer's history to draw conclusions about the completeness fulfillment of tax obligations.

Keywords: tax, environmental taxation, environmental taxes, energy taxes, transport taxes, resource taxes, taxes on environmental pollution.

15.09.2016 . 60 90/16

. .0,9. 100 .
—.

08201, . . , . , 31