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Directions of Reforming the Ecological Taxation System of Ukraine in the Conditions of Development of European Integration Processes

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► **Abstract.** One of the main tasks of humanity on the agenda is the preservation of this planet as a prerequisite for the functioning of everything we interact with, where we live and what we stand for. Every day, 9 out of 10 inhabitants of the Earth are forced to breathe polluted air, which affects their health, penetrating the respiratory and circulatory systems and disrupting the brain, lungs and heart. Therefore, there is a need to find new and improve existing levers of impact on pollutants in the world as a whole and in Ukraine in particular, given the successful foreign experience of European countries. One of these levers is environmental taxation, as part of the financial policy of the state. The purpose of the article is to substantiate and highlight the main ways to reform the environmental taxation system of Ukraine in the context of the development of European integration processes. The basis of research methodology are abstract-logical method, dialectical method of scientific knowledge, analysis, deduction, synthesis, statistical, graphical and tabular. The main ways of reforming the system of ecological taxation of Ukraine in the conditions of development of European integration processes and experience of the EU countries are generalised. The classification of environmental tax bases according to Eurostat (Eurostat) and the Directorate General of the European Commission for the Environment (The European Commission's Directorate General Environment) is substantiated. Scientific and methodological approaches to the definition, identification and improvement of elements of the mechanism of environmental taxation and the structure of distribution of revenues to the relevant levels of the budget system of Ukraine have been further developed. The system distribution and assignment of the relevant components of compensation and regulatory payments to the environmental taxation of Ukraine according to the budget classification codes was improved. The main levers of tax policy to achieve environmental goals and encourage polluters to reduce the burden on the environment are substantiated. The results of the study can be used at the local and state levels to make decisions on reforming the environmental tax system in Ukraine

► **Keywords:** tax system, state budget, tax policy, tax mechanism, levers of tax regulation, CO₂ emission, financial mechanism

► Introduction

The World Economic Forum, Business Insider and the World Health Organisation emphasise the issue of climate change as one of the main issues on the agenda. According to WHO estimates, diseases caused by air pollution kill about 7 million people each year. The main sources of this pollution are hydrocarbon combustion, high emissions from industry, transport and agriculture [1; 2]. Mankind is on the brink of ecological catastrophe, so it is necessary to combine the efforts of governments of environmentally oriented countries such as Denmark, Sweden and Germany with major polluters such as China and the United States to best address the state of the environment [3].

From the standpoint of this issue, the authors analysed the functioning of environmental tax systems in the EU to adapt and implement best practices (Environmental tax reform, hypermortisation of energy saving assets, shifting part of the burden on labor tax, capital, energy taxation, etc.) in Ukrainian realities. Environmental taxes as an instrument of environmental policy should not just fill the state budget, but encourage the payer to a conscious and responsible attitude to the environment. The accumulated resources can be used to stimulate environmental protection, government programmes for the development and import of energy-saving technologies, waste disposal and more.

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The problem of environmental taxation is the subject of research by many Ukrainian and foreign scientists. In particular, the theoretical principles of environmental taxation are devoted to the works of: W. Baumol [4], who conducted a thorough and comprehensive analysis of economic theory of environmental policy; E. Smeets and R. Weterings [5], who classified ecological indicators by types; H. Vollebergh [6], who raised the issues of assessing nature and the environment, sustainable national income and economic growth; F. Biermann, [7] in terms of using taxes and subsidies to internalise externalities; A. Sandmo [8], who analysed the optimal rates of environmental tax, proposed to set a rate for goods that create an excessive burden on the environment not only based on public costs of pollution, but also considering the elasticity of demand. Issues of practical and effective functioning of environmental taxes were dealt with by: T.P. Halushkina [9], who outlined the existing trends in the field of nature management; M.I. Sovyk [10], which highlights the concept of the functioning of environmental taxation as a mechanism to increase the competitiveness of the economy; Yu.P. Synytsina [11], which describes the signs of ecological and economic transformation that determine the dominant evolution of society; L.S. Hryniv [12], who highlighted the theoretical and methodological principles and latest concepts of environmental economics; A.L. Bobrovskiy [13], who described the principles and foundations of the state system of environmental management and others.

However, despite the significant contribution to the study of this issue, it is necessary to further develop and study the issue of effective functioning of tax instruments of financial policy to regulate activities related to the environment and increase the efficiency of regulatory and fiscal capacity of environmental taxation. *The purpose of the article is to explain and highlight the priority areas of reforming the environmental taxation system of Ukraine in the context of accelerated European integration processes.*

► Materials and Methods

In the course of the research, the authors first studied the trends in the interaction between regulatory authorities and polluters in Ukraine and the EU, along with the dynamics of tax revenues using the method of analysis; the following were used abstract-logical and dialectical methods to substantiate the theoretical principles of the environmental taxation system and the understanding of European integration processes with the policy of “The EU Green Deal”; statistical, graphical and tabular methods were used to collect, compare, process and analyse statistical data, highlight patterns and describe the results of the study; methods of synthesis and deduction allowed carrying out structural construction of work, studying systems of ecological taxation of the EU countries and forming specification of values of categorical tools of a research subject.

The information base of this material is the legislative and regulatory acts of Ukraine [14; 15], materials of the State Statistics Service of Ukraine [16], the Ministry of Finance of Ukraine [17], the Ministry of Economy of Ukraine [18], Eurostat [19], the United Nations [20], publications and materials of the Organisation for Economic Cooperation and Development (OECD) [21], IMF [22], scientific works of Ukrainian and foreign scientists.

► Results and Discussion

The study identified that one of the most ambitious and comprehensive environmental protection programmes is “The EU Green Deal”, proposed by the EU on 12/11/2019 (Fig. 1). This strategy aims to achieve zero CO₂ emissions by 2050 and rethink the EU economy in terms of resource efficiency. While the process of economic growth will be separated from the progressive use of energy resources. The need for The EU Green Deal strategy arose conditioned upon the increasing pace of climate change and accelerated global warming because of human activity [23].

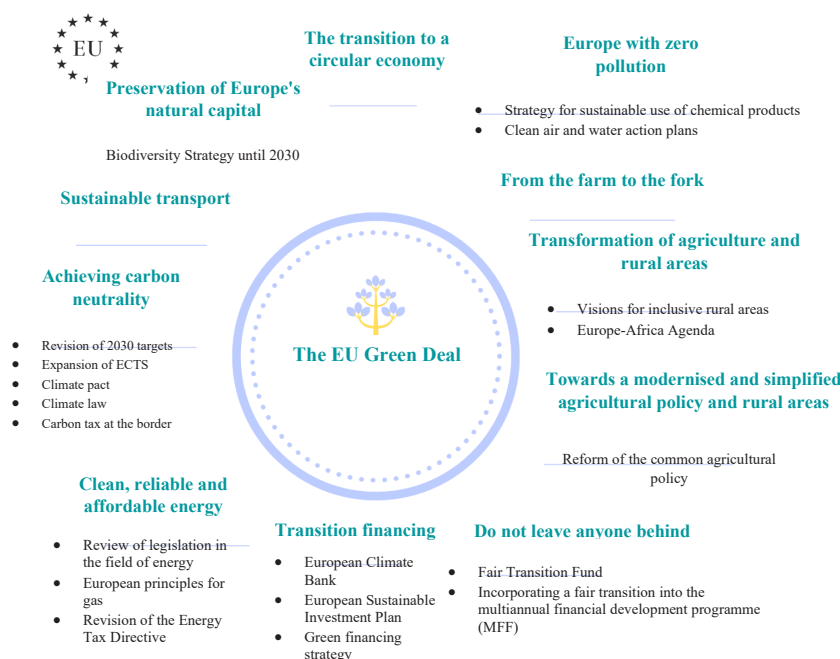


Figure 1. European Green Course Strategy

Source: compiled by the author based on data [23]

Given the EU's well-established comprehensive strategy for climate neutrality, Ukraine faces numerous challenges in the form of promoting environmental management, environmental protection, control and modernisation of the carbon dioxide taxation system, targeted use of accumulated funds from the environmental tax, but on the other hand, the corresponding opportunities for the creation of an ecological center of Europe, the development of organic production and modernisation of the existing system of environmental taxation (Fig. 2). Based on the main functions of taxation (fiscal and regulatory), environmental payments are usually divided into regulatory

and compensatory. Payments made for any negative impact on the environment are called regulatory. Their main purpose is to stimulate the prevention of actions that harm the environment (for example, payments for environmental pollution, waste disposal, etc.). Another group is formed by compensatory payments, which are aimed at collecting money and accumulating them in special environmental funds (for example, fees for special use of natural resources). In contrast to the regulatory ones, these payments are aimed at financing environmental measures and are not directly related to the magnitude of the negative impact on the environment and resources [24].



Figure 2. Environmental taxation system of Ukraine

Source: compiled by the author based on data from [19]

According to EU Regulation No. 691/2011, the OECD and the International Energy Agency include environmental taxes, the tax base of which is a physical unit or its equivalent (conditional unit), which determines the proven burden on the environment and which is defined in the European System of Accounts (ESA 2010) as a tax [21]. The Directorate for Taxes and Customs Duties of the European Commission has divided environmental taxes into seven groups according to the areas of use: 1) energy taxes (for motor fuel, energy fuel, electricity); 2) transport

taxes (kilometers traveled, annual tax from the owners, excise duties on the purchase of a car); 3) payment for pollution (emission of pollutants into the atmosphere and water bodies); 4) payment for waste disposal in landfills and their processing; 5) taxes on emissions of substances that lead to global change (ozone depletion); 6) tax on noise exposure; 7) payment for the use of natural resources [25; 19].

The general classification used in the EU, OECD and IEA is the distribution of environmental taxes by type of object of taxation is shown in Figure 3.



Environmental taxation system in the EU (generalised classification)

Energy Tax

- excise taxes on energy resources (gasoline, diesel, liquid fuels, natural gas, coal and electricity);
- taxes on CO₂ emissions, which in most countries are indirect and set as a supplement to energy taxes;
- taxes on potentially environmentally hazardous industries.

Transport Tax

- taxes related to the possession and use of motor vehicles and other vehicles;
- taxes on transport services that meet the general definition of environmental taxes;
- one-time taxes related to the import or sale of vehicles;
- periodic taxes.

Pollution Tax

- taxes on emissions of pollutants into the air;
- discharges of pollutants into water bodies;
- noise exposure;
- payments for activities related to solid waste management.

Resource Tax

- payments related to the extraction or use of natural resources
- payment for licenses for hunting, fishing, etc.

Figure 3. Generalised classification of the EU environmental taxation system

Source: compiled by the author based on data from [19]

To compare the tax burden of activities that harm the environment, the authors considered the value of tax revenues from environmental tax in % of GDP in Ukraine and EU countries (Fig. 4). Among the analysed countries we can single out Denmark, which fills its budget conditioned upon environmental taxation by 3.17% of GDP in 2020 with weakening dynamics compared to 2007 and Estonia (2.45% of GDP

with strengthening dynamics until 2020). The group of countries, namely Poland, Slovakia and Sweden, keep the tax burden at around 2.02-2.55%, which is approximately equal to the average income of the 27 EU member states (2.24% of GDP). Germany accumulates environmental taxes of about 1.71% of GDP with a decrease in revenues compared to 2007, which is due to real GDP growth.

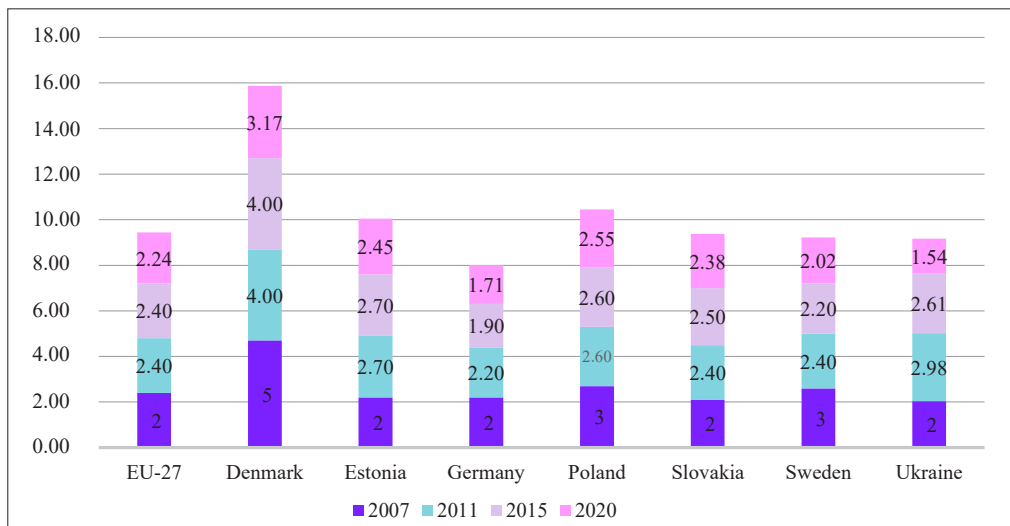


Figure 4. Dynamics of budget filling conditioned upon environmental taxation in Ukraine and EU countries, % of GDP
Source: compiled by the author based on materials [19; 26]

While in Ukraine there is an increase in environmental revenues from 2% of GDP in 2007 to 2.98% in 2011 and a decline to 1.54% of GDP in 2020. Such fluctuations may be conditioned upon a decrease in GDP of 6.7% in 2011 compared to 2007 and the inclusion in environmental taxation of fees and charges for special use of natural resources in addition to rent,

environmental tax and pollution charges. To assess the adequacy of revenues in the development of "green" economy of Ukraine, the current composition of environmental taxation and identify potential ways of reform analyzed the structural distribution of environmental taxes and revenues to the Consolidated Budget of Ukraine in 2011-2019 (Fig. 5)

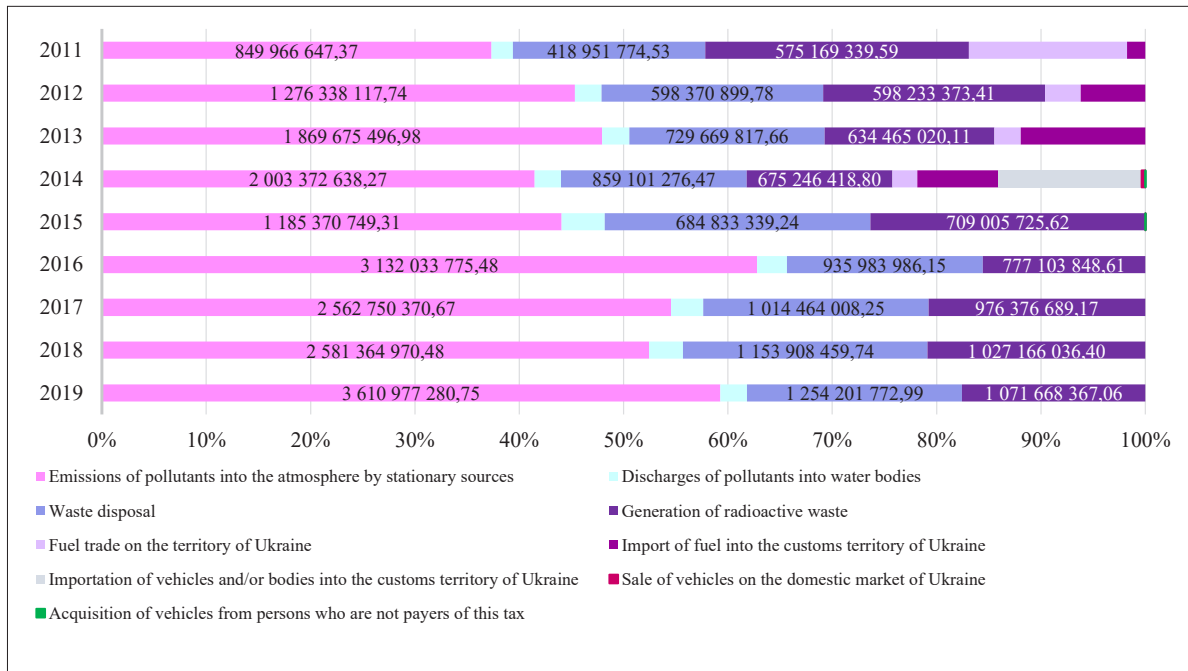


Figure 5. Dynamics of environmental tax revenues to the Consolidated Budget of Ukraine in 2011-2019, UAH
Source: compiled by the author based on data from [26]

These data indicate the predominance of revenues from the emission of pollutants into the atmosphere by stationary sources, about 59% in 2019. This is followed by revenues from waste disposal (20.6% in 2019) and environmental tax levied on the generation of radioactive waste (17.6% in 2019). The authors of the study also observed a sharp decline in revenues in 2015 against the background of hostilities

and the exclusion from the revenue side of taxation of revenues from fuel imports into Ukraine and revenues from trade in own fuel in Ukraine.

As Figure 6 illustrates, the highest share of environmental tax was in local budget revenues in 2016 – 2.29% and decreased to 0.83% in 2019, while in the state budget for 2019 there was an increase of 0.57% with a peak value in 2014 – 1.31%.

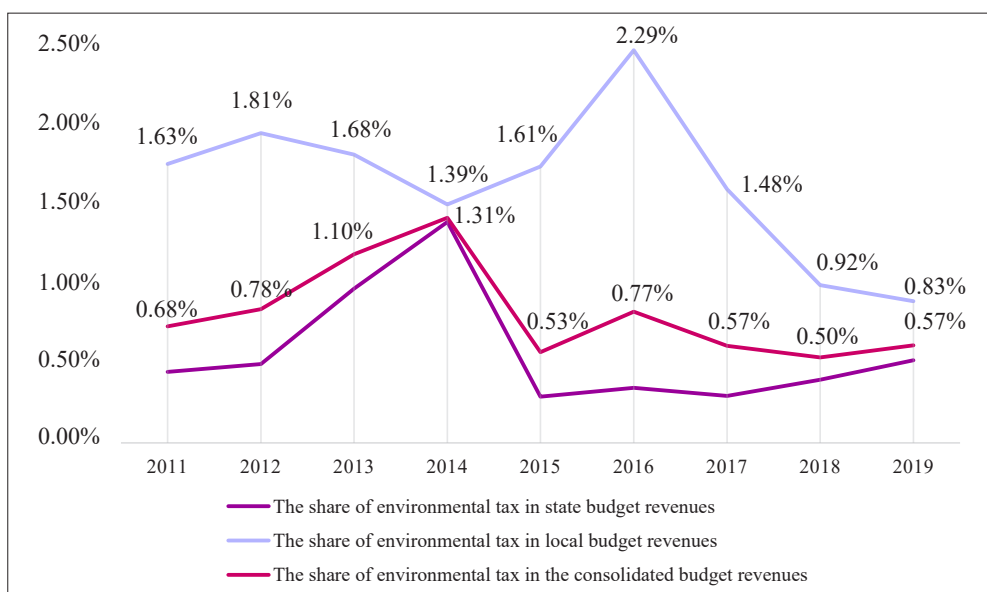


Figure 6. The share of environmental tax in budget revenues, % in 2011-2019

Source: compiled by the author based on data from [26; 27]

The next step is to analyse the structure of coverage of expenditures on environmental activities through environmental taxation (Fig. 7)

That is, there is a lack of funding for environmental measures through environmental taxation,

which in turn necessitates an increase in the rate or expansion of the tax base. In combination with the given structural distribution of revenues from the payment of environmental tax by levels of the budget system in Figure 8, ambiguous conclusions were obtained.

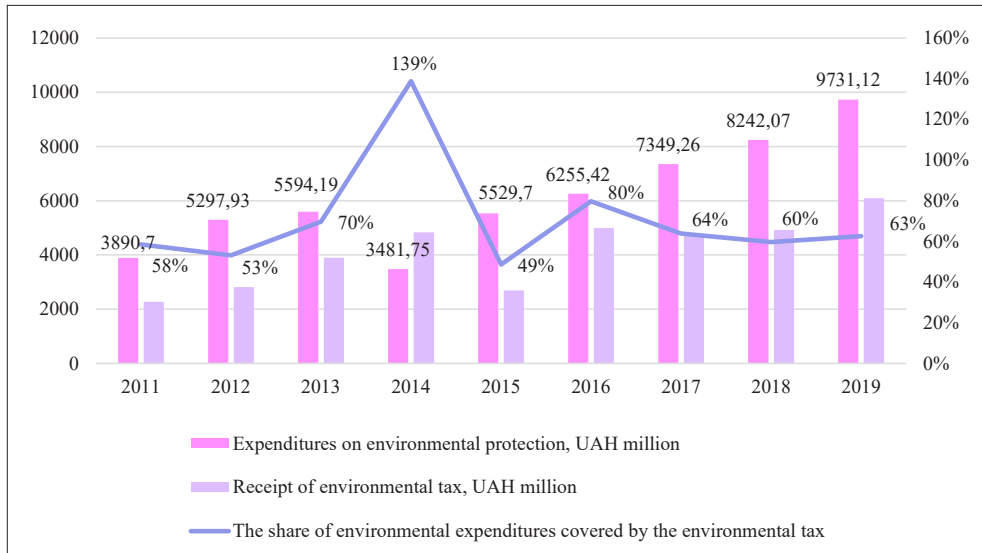


Figure 7. The ratio of environmental tax to expenditures on environmental measures, %

Source: developed by the author based on data from [26; 16]

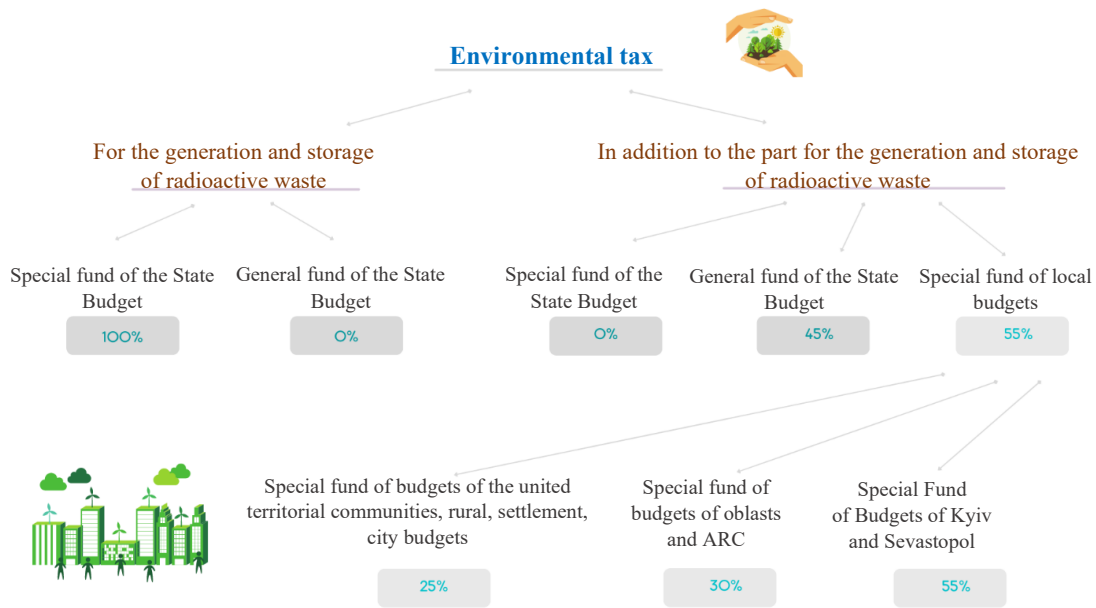


Figure 8. Distribution of revenues from the payment of environmental tax between the levels of the budget system in 2021, %

Source: compiled by the author based on data from [28]

On the one hand, the negative fact is that a significant part of the funds from environmental taxation is credited to the general fund of the state budget, where they are not earmarked, but environmental measures are funded more than taxes paid by pollutants. Funds for the generation and storage of radioactive waste are credited to the special fund of the state budget by 100%. The rest – to the special fund of local budgets and the general fund of the State budget in the proportion of 55/45 [28].

The CO₂ emission tax rate has only a Pig component (ie it must consider the public cost of pollution and the need to realise its fiscal potential). Among the main forms of taxes we can single out the tax on estimated or measured emission of greenhouse gas (emission base carbon tax), which is based on actual emissions and provides a complex procedure of control and consolidation and tax on energy consumption (fuel base carbon tax), the rates of which depend on carbon capacity in the fuel, which

allows for effective management and audit. The IMF recommends that the member states of the Paris Climate Agreement introduce a fee for a ton of CO₂ emissions at \$ 75 by 2030. Denmark, Finland, Sweden and Norway were among the first countries to adapt their CO₂ emissions tax in addition to other energy

taxes. Tax rates in some EU countries and Ukraine as of 2021 are shown in Fig. 9. The highest rates are set in Sweden – 116.33 euros per tonne of CO₂, Switzerland and Liechtenstein – 85.8 euros, Finland – 62.0 euros. And the smallest – in Poland: 0.07 euros, Ukraine – 0.25 euros, Estonia – 2.0 euros per ton of CO₂ [29].

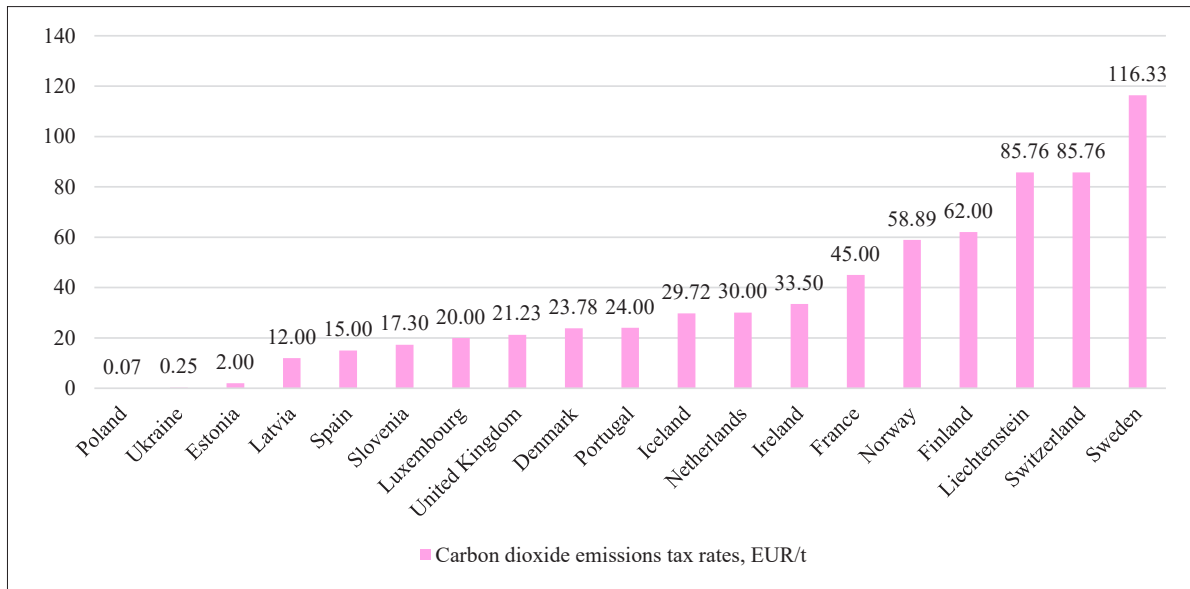


Figure 9. CO₂ tax rates in some European countries as of 2021

Source: compiled by the author based on data from [29]

Given the experience of the analysed EU countries, the practice of using CO₂ emissions taxes as an indirect tax on energy consumption remains relevant for Ukraine. This, in turn, will simplify administration, reduce the energy intensity of GDP and combat climate change.

International experience shows that to convert from an estimated emission tax to an energy consumption tax, the following coefficients should be used, which are the basis for compiling an inventory of greenhouse gas emissions from the Kyoto Protocol countries:

- the coefficient of carbon content in the fuel, which during combustion will be converted into CO₂;
- coefficient of calorific value;
- oxidation factor [29].

Thus, the main recommendations of the model of reforming the environmental tax system are (Fig. 10):

1. Balance of budget revenues due to efficient use of the country's resources and approximation of CO₂ emission tax rates to the European level. It is necessary to carry out taxation on a progressive scale and gradually increase the rate of environmental tax on

carbon dioxide emissions by UAH 10 each year, to reach the level of UAH 50 per ton by 2024.

2. Increase the coefficient when charging for over-limit emissions and discharges of pollutants. Introduce a system of fines for environmental offenses.

3. Reorient environmental regulation from controlling the level of environmental pollution to energy taxation.

4. Ensure targeted use of revenues from the tax on CO₂ emissions from stationary sources to stimulate innovation, implement energy efficiency measures, adapt to climate change and reduce emissions.

5. Establishment of the State Fund for environmental protection as part of the special fund of the State Budget of Ukraine as a separate legal entity. Provide sources of 100% environmental tax for CO₂ emissions and 30% environmental tax in addition to the disposal of radioactive waste.

The results of the study were limited to 2019 conditioned upon the availability of data on tax revenues from the environmental tax of European countries, which have passed through the ESA-2010 system of accounts published by Eurostat [19] and data from the State Treasury Service of Ukraine [26].

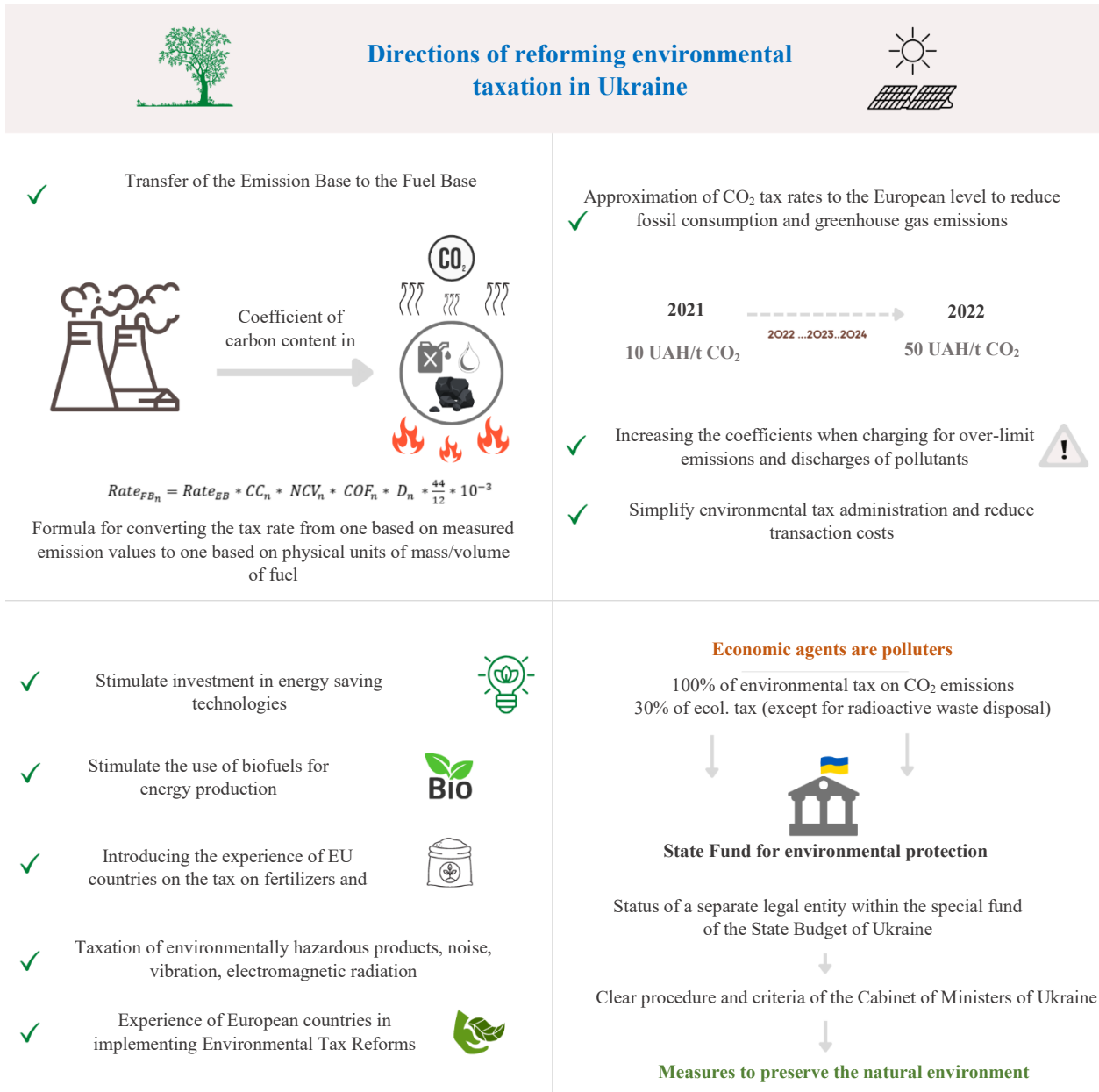


Figure 10. Directions of reforming the environmental taxation system of Ukraine

Source: developed by the author

► **Conclusions**

The study identified that taxes on carbon dioxide emissions, the rate of which consists only of the environmental component, and excise taxes on energy resources, in which the fiscal component is added to the environmental component, are effective tools to reduce CO₂ emissions. The experience of countries in stimulating the development and use of energy-saving technologies is interesting, including the provision of so-called R&D tax credits, which provide for compensation of part of the cost of technology by providing income tax rebates. Tax revenues from the environmental tax in Ukraine only partially cover the costs of environmental measures, which necessitates the mobilisation of most revenues and the creation of specialised trust funds. The reserves for

reducing the burden on the environment can be quickly depleted, so it remains important to find options for giving economic growth new facets, so that the revival of the economy and industry is accompanied by the implementation of effective resource-saving technologies.

To achieve the goals of environmental policy, it is necessary to ensure targeted and effective use of funds accumulated from the environmental tax, stimulate modernisation and innovation of polluting entities in order to reduce the level of environmental pollution.

Therefore, it is necessary to further consider the issue of creating a separate fund as a legal entity for the effective accumulation and project targeted

use of mobilised funds under the control of the Ministry of Finance. It is also advisable to conduct in-depth research on the control of harmful emissions and the transition to energy taxation, together with the experience of countries in the taxation of environmentally hazardous products, vibration, noise, electromagnetic radiation.

Given the developed proposals, it is possible to increase the fiscal efficiency of the environmental tax on carbon dioxide emissions, create an opportunity

to actually calculate and reflect the object of taxation in the reporting of economic agents, along with improving transparency and simplification of inspections. However, only raising the tax rate without innovative modernization of enterprises, support, development and import of innovative resource-saving projects, application of appropriate benefits for environmentally advanced tax agents will create an additional tax burden and will not reduce energy consumption and emissions.

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Напрями реформування системи екологічного оподаткування України в умовах розвитку євроінтеграційних процесів

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► **Анотація.** Одним із основних завдань людства на порядку денному постає питання збереження цієї планети як передумови для функціонування всього, з чим ми взаємодіємо, де живемо, та що відстоюємо. Кожного дня 9 із 10 мешканців Землі змушені вдихати забруднене повітря, яке впливає на стан їхнього здоров'я, проникаючи до дихальної і кровоносної системи та порушуючи роботу головного мозку, легень та серця. Тому виникає необхідність пошуку нових та удосконалення існуючих важелів впливу на забруднювачів як у світі в цілому так і в Україні зокрема, з огляду на успішний іноземний досвід європейських країн. Одним з таких важелів є екологічне оподаткування, як складова частина фінансової політики держави. Мета статті – обґрунтувати та висвітлити основні шляхи реформування системи екологічного оподаткування України в умовах розвитку євроінтеграційних процесів. Основу методології дослідження становлять абстрактно-логічний метод, діалектичний метод наукового пізнання, аналізу, дедукції, синтезу, статистичний, графічний і табличний. Узагальнено основні шляхи реформування системи екологічного оподаткування України в умовах розвитку євроінтеграційних процесів та досвіду країн ЄС. Обґрунтовано класифікацію баз оподаткування екологічних податків згідно з Євростатом (Eurostat) та Генерального директорату Європейської Комісії з питань довкілля (The European Commission's Directorate General Environment). Набули подальшого розвитку науково-методичні підходи до визначення, ідентифікації та удосконалення елементів механізму екологічного оподаткування і структури розподілу надходжень до відповідних рівнів бюджетної системи України. Удосконалено системний розподіл і віднесення відповідних компонентів компенсаційних та регулюючих платежів до екологічного оподаткування України згідно кодів бюджетної класифікації. Обґрунтовано основні важелі податкової політики задля досягнення екологічних цілей та стимулювання забруднювачів до зменшення навантаження на навколишнє природне середовище. Результати дослідження можуть бути використані на місцевому та державному рівнях з метою прийняття рішень стосовно реформування системи екологічного оподаткування в Україні

► **Ключові слова:** податкова система, державний бюджет, податкова політика, податковий механізм, важелі податкового регулювання, емісія CO₂, фінансовий механізм