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KEY ASPECTS OF THE LEGAL REGULATION OF ENVIRONMENTAL TAX IN UKRAINE**Pravdiuk M.***PhD in Economics,**Associate professor of Accounting and Taxation Department in Economics**Vinnitsia National Agrarian University***Abstract**

The article considers the peculiarities of legal regulation of environmental taxation in Ukraine. Formation of the system of tax payments in the field of nature management is examined as well as the current state of regulatory and legal support of environmental taxation. The main elements of the tax payment are considered through the legal mechanism of taxation. Essential characteristics of the environmental tax as an element of the taxation system are examined. Basic problems of the legislative support of reformation of the environmental taxation system and approaches of its improvement are identified.

Keywords. Environmental tax, taxation system, environmental standards, natural resources, environment.

The priority of environmental protection and compliance with the international environmental standards are one of the most important areas of the state policy in Ukraine, including the field of environmental taxation. Today, in order to improve the environmental situation, minimize the impact on the environment, it is extremely important to reform the system of environmental taxation, since the environmental tax in Ukraine does not fully perform compensatory, incentive and fiscal functions. In addition, reformation of the environmental taxation system is the result of Ukraine's international obligations caused by the signing of the Association Agreement between Ukraine and the EU.

Adoption of the Law of Ukraine "On the Basic Principles (Strategy) of the State Environmental Policy 2030" [1] in 2019 has become a positive step, since it provides reformation of environmental taxation, namely the increase in rates, reduction of the emission limits and pollution standards. However, strict conditions of environmental taxation may have negative consequences for businesses, such as reduced profitability, loss of permits and licenses, and even the reduction or closure of businesses, which will affect the development of the economy as a whole.

Introduction of the improved system of environmental taxation requires appropriate legislative changes, which can be based on the modern research in the field of tax legislation. Therefore, clarification of the features of the environmental tax as an element of the taxation system, examination of the legal mechanism of its collection is one of the important tasks of the Tax Law.

Some issues of environmental taxation have been considered by domestic scientists, in particular V.L. Adrushchenko, S.V. Antonenko, O.O. Veklych, O.N. Harkushenko, V.I. Korotun, O.P. Masliukivska, R.V. Makarchuk, Y.V. Petrakov, A.M. Sokolovska, O.M. Tymchenko, K.I. Shvabii, T.M. Shulha and others. At the same time, the need to reform the system of environmental taxation, improve the regulatory framework for the taxation of environmental pollution requires modern scientific approaches, examination of the best practices and further research on the features of environmental tax.

Environmental tax is one of the most important national payments in the taxation system of Ukraine. Existence of the environmental tax is caused by the need

to partially compensate a negative impact made on nature by various harmful and dangerous factors that arise in the course of economic activity of business entities. Due to the fact that such an impact is objectively inevitable, there is an economic incentive for businesses to reduce environmental pollution.

Environmental tax has some specific differences from other taxes, fees and mandatory payments, as the legal regulations governing its collection constantly balance between the areas of environmental and tax law [12, p. 293].

According to the functions of the environmental tax, revenues from its payment should be a source of funding of environmental measures, and its amount should be sufficient to implement measures to compensate the damage caused by environmental polluters.

In Ukraine, formation of the system of tax payments in the field of nature management started after the declaration of independence, namely with the adoption of the Law of Ukraine "On Taxation System" in 1991 [5]. This Law became the basis for the formation of the entire system of legislation on taxation defining its fundamental principles. In addition, it established the types of taxes, fees and mandatory payments, including taxes and fees related to the use of natural resources (Article 5). Thus, Article 15 defined the obligation to pay for the use of natural resources for enterprises, associations and citizens who received natural resources in possession, use or lease for production or other activities. The list of payments related to the use of natural resources also included the fee for land and forest income. Article 18 was devoted to the environmental tax, which stated that "the environmental tax is paid by all enterprises, associations, organizations and citizens that harm the environment and degrade the quality of natural resources".

The environmental tax was calculated according to the standards set depending on the level, volume and nature of environmental pollution and deterioration of natural resources. According to paragraph 5 of Article 18, the environmental tax was credited to extra-budgetary funds for environmental protection of local Councils of People's Deputies. However, the 1994 version of this law did not contain environmental tax. The new version provided for such types of payments related to the use of natural resources as the payment for land, payment for the special use of natural resources and

payment for environmental pollution (Article 14). These payments were a part of the system of national taxes and other mandatory payments [5].

In 1997, the law was amended. Thus, in Article 14 the term “payment” was changed into the term “fee”. According to T. Shulha, “the environmental tax included two components, in particular, a fee for environmental pollution and a fee for deterioration of the quality of natural resources. The concept of environmental tax was absent in the second edition of the Law. Instead, an independent mandatory payment provides for one of its elements that is a fee for environmental pollution” [13, p. 68].

Some changes took place on January 18, 2000 in the Law of Ukraine “On Environmental Protection” due to the economic experiment. They are as follows: “Fees of enterprises, institutions, organizations and citizens for emissions and discharges of pollutants into the environment, waste disposal and other adverse effects within the limits are attributed to production costs, but not more than 0.15 percent of gross costs for mining and metallurgical enterprises participating in the economic experiment conducted from July 1, 1999 to January 1, 2002, and for exceeding the limits are collected from the profits that remain at the disposal of enterprises, institutions, organizations or citizens”. Relevant changes have taken place in the allocation of funds from the payment of charges for environmental pollution by such enterprises between budgets, so they are allocated between local (rural, township, city), regional and republican of the Autonomous Republic of Crimea, as well as State Environmental Funds in a ratio of 10 percent, respectively, and 70 percent are used by these enterprises to implement environmental measures. For misuse of these funds, the penalties are imposed on the enterprises in the amount of 100 percent of the amounts used for the misuse, with a penalty of 120 percent of the discount rate of the National Bank of Ukraine. According to the amendments to the Law of Ukraine “On Environmental Protection” in 2009, the fee for environmental pollution was also set for the generation of radioactive waste (including already accumulated) and temporary storage of radioactive waste by their producers [2].

In 2010, a new Tax Code of Ukraine established the environmental tax at the legislative level as a national mandatory payment and established a taxation mechanism [9].

According to T. Shulha, having consolidated the legal mechanism of environmental tax collection at the legislative level, established its main elements (circle of payers, object, rates, etc.), defined payment, the legislator significantly increased the fiscal role of environmental tax in Ukraine [12, p.293].

After the inclusion of the obligatory state payments of the ecological tax in the system, the relevant amendments were made to the Law of Ukraine “On Environmental Protection” and the Law of Ukraine “On Radioactive Waste Management”. Funds from the environmental tax collected for the generation of radioactive waste (including already accumulated) and temporary storage of radioactive waste by their producers are

sent to the State Fund for Radioactive Waste Management, which is a part of the State Budget of Ukraine, and have a permanent (long-term) budget. The direction of these funds is determined by the Law of Ukraine “On Radioactive Waste Management” [3]. According to the Law of Ukraine “On Environmental Protection” “funds from the environmental tax (except for those charged for the generation of radioactive waste (including already accumulated) and/or temporary storage of radioactive waste by their producers beyond the period specified by the special license conditions) are credited to state and local budgets in accordance with the Budget Code of Ukraine” [2].

Thus, in the process of evolution of the environmental tax, the object of taxation has been changed and specified – from emissions and discharges of pollutants into the environment and waste disposal to a clear separation of five objects of taxation in modern conditions, which include radioactive waste generation and generation of electricity by nuclear power plants.

During this period, other conditions of taxation have also changed, namely the size of limits and standards, tax rates, the procedure and bodies for their establishment, the direction and use of funds from the payment of environmental tax, etc.

The main trends in the development of environmental taxation are the gradual complication of tax administration, changes in the permit and licensing system. Environmental tax rates are constantly rising throughout its existence.

An important aspect in the field of environmental taxation is the distribution of funds between the levels of the budget system and the areas of their spending. Throughout the period of existence of the environmental tax and preliminary payments and fees for environmental pollution, the proportions of the distribution of tax revenues between budgets and the regulatory framework that determines them have been constantly changing.

At the same time, it should be noted that no systemic changes in the reform of environmental taxation have taken place since 2010.

Today, the Verkhovna Rada has taken some steps in this direction. Thus, the agenda of the 4th session of the Verkhovna Rada of the IX convocation includes three draft laws proposing amendments to the environmental tax. This is the main bill, i.e. the Draft Law on Amendments to the Tax Code of Ukraine to increase environmental tax rates in order to carry out additional measures to promote health and improve health care of citizens of Ukraine [4] and two alternative ones [10, 11].

The Draft Law No 2367 has proposed to increase the rates of environmental tax by 4 times. According to the initiators of the Draft Law, the adoption of the proposed proposal will increase the receipt of funds from the environmental tax to the general fund of the state budget of Ukraine and will promote additional measures to promote health and improve health care of Ukrainian citizens. Alternative Draft Law No 2367-1 provides along with an increase in rates “the incentives for business entities

to take measures to prevent, reduce or eliminate pollution, other harmful effects of economic and other activities on the environment, as well as to preserve biodiversity and habitat”.

As noted in the explanatory note to this Draft Law, its main purpose is to introduce a simultaneous increase in environmental tax rates and the use of a mechanism to encourage the environmental taxpayer to take measures to modernize the environment, “which will bring Ukrainian legislation closer to European Union environmental law and policy”.

The developers of the Draft Law believe that a simultaneous increase in rates and incentives for the taxpayer can be achieved by giving businesses the right to reduce their environmental tax payments by the amount invested in environmental protection and reduce the negative impact of the economic activities planned [10].

In order to ensure the targeted and effective use of funds from the environmental tax for the implementation of specialized measures, it is proposed to adopt the proposed amendments to the Tax Code of Ukraine, in particular, to establish that the calculated amount of environmental tax for emissions of pollutants into the air by stationary sources of pollution is reduced by payers quarterly (in the amount that does not exceed 70 percent of the calculated amount of environmental tax for emissions of pollutants into the atmosphere by stationary sources of pollution during the specified period) for the amount of disbursed (used) capital investments in non-current assets and/or current environmental costs targeted at the implementation of the projects aimed at ecological modernization of the enterprise or other measures aimed at prevention, avoidance, reduction, elimination of significant negative impact on the environment [10].

The Draft Law provides similar provisions for the calculation of the accrued environmental tax for discharges of pollutants directly into water bodies and environmental tax for the disposal of waste (except for the disposal of certain types (classes) of waste as secondary raw materials located on the territories (facilities) that belong to business entities).

Instead, the Draft Law No 2367-2 proposes to introduce an increase in environmental tax rates taking into account the GDP growth rate per year. According to the initiators of the Draft Law, raising the environmental tax rate by 4 times, as proposed in the main bill [4], will lead to negative consequences. The development of the Ukrainian industrial sector will be threatened, which will lead to rising unemployment and social tensions in the country, increasing the cost of products for the end consumers. Finally, the main goal is not to reduce industrial emissions. In order to use the European experience, it is proposed to take into account the GDP growth rate per year. According to the initiators of the Draft Law, its adoption will significantly accelerate Ukraine’s compliance with the Association Agreement on harmonization of Ukrainian legislation in the field of environmental protection with European Union legislation, will promote the use of advanced technologies in environmental protection by the

Ukrainian enterprises, and will significantly improve investment climate in the country [11].

Therefore, today legislative initiatives on the reformation of the environmental tax are aimed at significant increase in the rates, which does not solve the global problems of environmental taxation.

Today, the legislative basis of the legal regulation of environmental tax collection is represented by the Constitution of Ukraine, the Tax Code of Ukraine, the Law of Ukraine “On Environmental Protection”, the Law of Ukraine “On Environmental Impact Assessment”; Law of Ukraine “On Radioactive Waste Management”, Procedure for transferring documentation for issuing an review on environmental impact assessment and financing the environmental impact assessment, approved by the Resolution of the Cabinet of Ministers of Ukraine of December 13, 2017 No 1026, etc.

Investigating the features of the environmental tax as an element of the taxation system, it is necessary to consider the concept of environmental tax within a legal doctrine. The TCU (the Tax Code of Ukraine) defines environmental tax as a national mandatory payment, which is based on the actual volume of emissions into the atmosphere, discharges of pollutants into water bodies, waste disposal, the actual amount of radioactive waste temporarily stored by their producers, the actual amount generated radioactive waste and the actual amount of radioactive waste accumulated by April 1, 2009 (Article 14) [9].

In the EU, environmental tax is the tax based on a physical unit of an object that has a proven, specific negative impact on the environment. Environmental taxes in the EU cover a much wider range of payments than in Ukraine. They include transport taxes, i.e. payments for the import, operation, disposal of vehicles, their sales and resale; taxes on environmental pollution, i.e. payments for direct emissions of pollutants into the air, discharges into water bodies, noise pollution; taxes for the use of natural resources, i.e. for the extraction of minerals, water intake, etc. Different types of environmental taxes that can be levied in EU countries partly coincide with the components of the environmental tax in Ukraine, e.g. pollution taxes and partly energy taxes in the EU and components of the environmental tax in Ukraine such as air pollution tax, pollutant discharges in water bodies, waste disposal, tax on the amount of electricity produced by organizations using nuclear facilities (nuclear power plants) [6, p.17]. EU environmental taxes also include some types of taxes that exist separately from environmental taxes in Ukraine, e.g. transport taxes and resource taxes in the EU and rents for the special use of forest resources, water, subsoil use, etc. in Ukraine.

A thorough description of the environmental tax as an independent category of the tax system has been offered by R. Makarchuk. He believes that environmental taxes have the following characteristics:

- 1) A set of individual types of payments. The concept of environmental tax, which is used at the international level, suggests that it may include both direct and indirect taxes, which can be levied on both specific

types of property as well as supply transactions or facts of pollution.

2) Priority of the regulatory function of the tax. The environmental tax can perform fiscal and regulatory functions, but in most countries environmental taxation is used to shape a certain type of taxpayer behavior that would reduce the negative impact on the environment.

3) The relationship of the tax and the achievement of environmental goals. This feature is organically derived from the previous one and is indirectly traced in a number of regulations and international recommendations, which have been discussed above.

4) A prospective effect of taxation. One of the key features of the environmental tax, which distinguishes it from other tax payments, is its potential impact not only on the present, but on the possible existence of future generations.

5) Receiving a double dividend. The peculiarity of the environmental tax is that under proper development of its elements it is able to ensure the so-called "double dividend", i.e. benefits from the standpoint of impact on the environment and the economy as a whole.

6) Tax administration sometimes requires the involvement of special bodies. Considering specific nature of the object of taxation, administration of environmental tax may involve representatives of environmental authorities, as provided, in particular, in the TCU [7, p. 112].

To clarify the features of the legal regulation of environmental tax, it is necessary to consider the essence of the taxation mechanism as a set of elements related to the calculation and payment of taxes and fees (payers, object of taxation, tax base, tax rate, tax methods, benefits, tax period, methods and procedure for paying taxes) aimed at ensuring the functioning of the taxation system [8, p.20].

According to paragraph 7.1 of Article 7 of the TCU, the following elements of the tax that form the taxation mechanism are considered to be mandatory: taxpayers; object of taxation; tax base; tax rate; tax benefits; the procedure of tax calculation; taxation period; term and procedure of tax payment; term and procedure of submitting reports on tax calculation and payment.

Taxpayers are one of the mandatory elements of the taxation mechanism. According to Article 240 of the TCU, the payers of the environmental tax 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 performing representative functions concerning such non-residents or their founders. These business entities are obliged to pay environmental tax if during their activities in Ukraine and within its continental shelf and exclusive (marine) economic zone there have been made the following: emissions of pollutants into the atmosphere by stationary sources of pollution; discharges of pollutants directly into water bodies; waste disposal (except for the disposal of certain types (classes) of waste as secondary raw materials located on the territories (facilities) that are owned by business entities); generation of radioactive waste (including those

already accumulated); temporary storage of radioactive waste by their producers beyond the period established by the special conditions of the license.

In addition, the tax legislation (Article 240 of the TCU) provides a list of those entities that are not payers of environmental tax. For example, entities operating in the field of nuclear energy, which by the last calendar day (inclusive) of the reporting quarter, in which the source of ionizing radiation was purchased, concluded an agreement concerning the return of the spent closed source of ionizing radiation outside Ukraine to the manufacturer of such source; which carry out management of radioactive waste generated as a result of the Chernobyl catastrophe, in the part of activities related to such waste; business entities that locate only waste as a secondary raw material on their own territories (facilities); for carbon dioxide emissions, entities that make such emissions in the amount that does not exceed 500 tons per year, etc.

The legislator determines that the objects and base of taxation are the volumes and types of pollutants emitted into the atmosphere by stationary sources; volumes and types of pollutants that are discharged directly into water bodies; volumes and types (classes) of disposed waste, except for volumes and types (classes) of waste as secondary raw materials, placed on the territories (objects) that are owned by business entities; volumes and category of radioactive waste generated as a result of the activity of business entities and/or temporarily stored by their producers beyond the term established by the special conditions of the license; volumes of electric energy produced by organizations that use nuclear installations (nuclear power plants) (Article 242 of the TCU).

As we can see, the TCU has introduced a multi-stage system for determining the categories of environmental tax payers (tax agents), which are obliged to accrue and pay the tax.

Therefore, an entity should comply with the following criteria to determine whether it is a potential environmental taxpayer:

1) compliance with the category of environmental tax payers;

2) the establishment of the fact of release, discharge of pollutants into the environment, waste disposal, generation of radioactive waste (including already accumulated), in particular the release of electricity produced by operating organizations of nuclear facilities (nuclear power plants), temporary storage of radioactive waste special terms of the license term;

3) assignment of the source of pollution (assignment of the relevant type of pollutant formed as a result of the activities of business entities) to the appropriate category defined by law.

The amount of environmental tax rates is determined in accordance with Articles 243-248 (for emissions of pollutants into the atmosphere by stationary sources of pollution (individual pollutants, discharges of pollutants into water bodies); for the placement of waste in specially designated areas or for the disposal of certain types of extremely hazardous waste, for the generation of radioactive waste (including those al-

ready accumulated), for the temporary storage of radioactive waste by their producers beyond the period established by the special conditions of the license.

The TCU provides a list of specific pollutants and rates for them (paragraph 243.1). For example, for air emissions of nitrogen oxides by stationary sources of pollution there have been set the rates in the amount of 2451.84 UAH / ton, ammonia – 459.85 UAH/ton, sulfur dioxide – 2451.84 UAH/ton, acetone – 919.69 UAH/ton etc. For substances that are not included in the list specified in paragraph 243.1, the rates are set depending on the hazard class (I, II, III, or IV). A separate item defines the tax rate for carbon dioxide emissions, which currently amounts to UAH 10.00 per 1 ton (paragraph 243.4).

The TCU regulates the procedure for tax calculation. Thus, tax amounts are calculated for the tax (reporting) quarter by taxpayers. Tax amounts are calculated by taxpayers independently according to special formulas presented in Article 249 of the TCU.

If a taxpayer carries out different types of environmental pollution and/or pollution with different types of pollutants during business activities, such taxpayer is obliged to determine the amount of tax separately for each type of pollution and/or for each type of pollutant.

As for the procedure for submitting tax returns and paying environmental tax, these elements of the taxation mechanism are set in Article 250 of the TCU. In particular, it is provided that the basic tax (reporting) period is equal to a calendar quarter. Taxpayers fill in tax returns in the form prescribed by the TCU, submit them within 40 calendar days following the last calendar day of the tax (reporting) quarter to the supervisory authorities and pay the tax within 10 calendar days following the last day of the deadline for filing tax declaration.

In addition, by December 1 of the year preceding the reporting year the executive body that implements state policy in the field of environmental protection, regional and city state administrations, submit to the supervisory authorities the lists of enterprises, institutions, organizations, sole proprietors who have been given permits for emissions, special water use and waste disposal that have been issued in accordance with the established procedure, and they also submit information on the changes in the list by the 30th day of the month following the quarter in which such changes took place. By December 1 of the year preceding the reporting year, the state regulatory body for nuclear and radiation safety has to submit to the controlling bodies the lists of enterprises, institutions, organizations, sole proprietors in the field of nuclear energy use, as a result of whose activities radioactive waste have been formed, are being formed or may form and which temporarily store such waste beyond the period established by the special conditions of the license, as well as send information on the changes in the list by the 30th day of the month following the quarter in which such changes occurred.

The TCU also regulates the mechanism for transferring tax amounts and the mechanism for reporting actual volumes of radioactive waste, which has its own peculiarities related to licensing.

The legislation stipulates that if from the beginning of the reporting year a taxpayer does not plan to carry out emissions, discharges of pollutants, waste disposal, generation of radioactive waste during the reporting year, such taxpayer must notify the relevant supervisory authority responsible for the place where the sources of pollution are located and make a statement about the absence of the object of calculation of the ecological tax in the reporting year. Otherwise, the taxpayer is required to file tax returns.

If the taxpayer has several stationary sources of pollution in different settlements, he is obliged to submit a tax return for each stationary source of pollution to the relevant supervisory authority responsible for the place where the sources of pollution are located.

If a taxpayer has several stationary sources of pollution, places or facilities specially intended for waste disposal within one settlement (village, settlement or city) or outside it, such taxpayer may submit one tax return to the relevant supervisory authority for such sources of pollution.

The control over the temporary storage of radioactive waste by their producers beyond the term established by the special conditions of the license shall be exercised by the body of state regulation of nuclear and radiation safety and the body of the state sanitary-epidemiological service.

Control bodies involve employees of relevant executive bodies to verify the correctness of taxpayers' determination of actual emissions by stationary sources of pollution, discharges and disposal of waste and employees of the state sanitary and epidemiological service and the state nuclear and radiation safety regulatory body to verify the correctness of taxpayers' determination of actual amounts of radioactive waste [9].

Thus, in accordance with the TCU, the Tax Code of Ukraine defines the essence of the environmental tax and its main elements, namely taxpayers; object and base of taxation; tax rates; the procedure of tax calculation; the procedure of submitting tax returns and paying taxes.

The objects of environmental tax are:

1. Volumes and types of pollutants emitted into the atmosphere by stationary sources.
2. Volumes and types of pollutants that are disposed directly into water bodies.
3. Volumes and types (classes) of disposed waste, except for volumes and types (classes) of waste as secondary raw materials, which are located on the territories (objects) that are owned by business entities.
4. Volumes of electric energy produced by organizations using nuclear installations (nuclear power plants).
5. Volumes and category of radioactive waste generated as a result of the activity of business entities and temporarily stored by their producers beyond the term established by the special conditions of the license.

Considering the mechanism of environmental tax collection, it should be noted that the legal regulation of environmental tax collection is specified in the TCU, but it is also indirectly regulated by the normative acts, which are not a part of the taxation system, but which are acts intended at environmental protection (Law of

Ukraine “On Environmental Protection”, Law of Ukraine “On Environmental Impact Assessment”; Law of Ukraine “On Radioactive Waste Management”).

As one can see, the regulatory framework for the environmental taxation system has not changed significantly over the past ten years.

International and domestic experts claim that the system of environmental taxation in Ukraine needs to be updated, as it does not meet current requirements and world standards. It is very important for domestic institutions responsible for the development and reform of the tax system to gain European experience of the regulation of mandatory payments related to the environment.

Currently, the environmental policy is being improved that is caused by both the country’s internal problems and external commitments. The negative impact of the environmental pollution on public health, economic activity, national security and obligations arising from the ratification of international agreements, conventions and directives are the main factors that necessitate the improvement of environmental taxation.

It is worth noting that in Europe there is no single unified system of payments like the one that exists in Ukraine. The environmental tax in the EU covers a much wider range of mandatory payments than the concept of environmental tax of the domestic law. One of the urgent problems in Ukraine is that the tax has neither a regulatory incentive nor a fiscal function (due to a very low level of revenues). There are many problems concerning the control of payment of environmental tax. After all, the legislation currently does not regulate the procedure of interaction between the bodies of the fiscal service and the environmental inspection.

Another problem is the need to improve legal regulation of the allocation of funds received by the State Budget for the payment of environmental tax. After all, a significant part of these funds is credited to the general fund of the State Budget of Ukraine, and therefore, these funds lose their target purpose to eliminate the damage to the environment made by pollutants. Therefore, the environmental tax does not perform a compensatory function. This aspect is especially relevant in the context of administrative reform and decentralization, as it is necessary to establish at the legislative level new mechanisms for the allocation of funds at the level of local budgets, including the receipt of environmental tax.

It should also be noted that despite changes in legislation concerning the growth of environmental tax rates since its introduction, the amount of revenues from this type of taxation and its share in tax revenues remain insignificant and insufficient to finance necessary environmental measures, hence the compensatory and fiscal functions of environmental tax remain unrealized. The amount of environmental tax paid by the enterprises is insignificant, which it does not encourage entrepreneurs to modernize in order to reduce the harmful impact on the environment.

Thus, after gaining independence in Ukraine, one of the national mandatory payments was the environ-

mental tax, which was paid for damage to the environment. It was later replaced by a payment for environmental pollution and then by a fee for environmental pollution. With the adoption of the Tax Code of Ukraine, the environmental tax was reintroduced.

Having analyzed the mechanism of legal regulation of environmental tax collection, it can be argued that the environmental tax has all the features of tax payments. The study of the system of taxation of environmental payments, the order of allocation and reallocation of funds received from the collection of this tax, suggests that there is no individual repayment by the state in making the payment, which indicates its tax nature. Such a feature as a compensatory nature is also not fully inherent in the environmental tax due to the lack of a real link between the damage to the environment and compensation for it.

The environmental tax is characterized by such features as the priority of the regulatory function of the tax over the fiscal one, focus on achieving environmental goals and a positive effect of taxation.

In Ukraine the environmental tax does not fully perform its compensatory, incentive and fiscal functions, and therefore the environmental taxation system needs to be reformed and brought in line with the international obligations and world standards. Today, when reforming tax legislation, it is important not only to raise environmental tax rates in order to fill the state budget, but also to ensure legal regulation of incentives for businesses to take measures to reduce the harmful effects of economic activity on the environment.

In addition, Ukraine has made international commitments to cooperate in the field of environmental protection, including environmental taxes, and therefore the goal of reformation of environmental taxation should be a system of environmental taxes based on the principles established by the international regulations.

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