

ECONOMY OF NATURAL RESOURCES MANAGEMENT AND ENVIRONMENT PROTECTION

CURRENT STATE AND DEVELOPMENT PERSPECTIVES OF THE GLOBAL ECOLOGICAL TAXATION SYSTEM

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The article dwells upon global ecological taxation issues and the main vectors of fiscal ecological policy development. The author offers practical recommendations to make ecological taxation system more advanced.

Ecological taxes form the basis of GDP in EU countries. Energy taxes make 72% of all number of eco taxes and more than 5% of all taxes and social payouts in the EU. Transport taxes make a bit less than 23% of all eco taxes, and 1.5% of all taxes and social payouts.

Environment pollution tax and resource tax provide a significantly smaller budget income.

German market of renewable energy is rapidly developing due to stimulation of financial resource market formed by eco taxes. The number of solar panels in this country is growing due to investment into solar energy supported by taxation incentives.

Greenhouse gas tax has been introduced in the EU to stimulate machine-building industry, produce eco engines, and develop electric or hybrid cars market.

Eco tax is a widely used instrument of state “green” policy. Many countries launch a system of taxes on a majority of trans-

port vehicles, air and water pollution. Tax incentives are real instruments to promote efficiency in transport, building, and household industries. It opens a way to stimulate the development of alternative energy and reduce the emission of greenhouse gas.

Consolidation of eco taxes includes reducing their number and range of polluting agents.

The bulk of Ukraine’s state budget is formed by indirect taxes; in most of the developed countries, the situation is opposite. Domination of direct taxes is considered to be better for the effective functioning of the economy preventing poverty of the population and manufacture downfall.

The taxation system in OECD countries proves eco taxes have a favourable influence on the environment and stimulate the production of eco goods. Ukraine’s eco taxation system requires further development. It is open for the implementation of new solutions based on the experience of OECD countries.

According to conclusions, eco taxes must take an important place in budget formation at all levels and help establish efficient environmental protection.