

# ECOTAX AS THE TOOL OF ENVIRONMENTAL ECONOMICS

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The problem of natural resources management and environmental protection is urgent in the world. The ecological state of Ukraine is characterized as crisis one that relates to the low level of environmental consciousness and imperfect environmental legislation.

One of the tools of environmental protection is an environmental tax. Its essence is to collect funds for the emission of pollutants into the air, in water facilities, for the placement of waste, the formation and storage of radioactive waste.

In recent years in Ukraine, a decrease in environmental tax in revenues to the state budget is observed.

Experience in applying environmental tax in foreign countries demonstrates its effectiveness. State policy leads to the reduction of emissions into the environment, improvement of its state, application by business entities of the latest non-waste technologies, stimulates the innovative development of the state.

In 2010, the Law of Ukraine "On Basic Principles (Strategy) of the State Environmental Policy of Ukraine for the Period up to 2020" was adopted, which in legal form consolidates Ukraine's commitments on ecologization of the economy and ensuring environmental safety.

In order to achieve these goals, Ukraine needs to adopt the experience of developed countries. It is proposed to introduce a tax on products containing environmentally hazardous substances, to develop a system of preferential taxation for economic entities that use non-waste, resource-saving technologies, to change the method of calculating penalties and increase their size, increase the charge for the environmental pollution, increasing the fee for resetting the unit of mass of the pollutant to the European level.

An environmental tax is not only another source of cash inflow to the budget but also a way to improve living conditions of the population, the tool of environmental economics.