

REFORM OF LOCAL TAXES AND FEES IN THE CONTEXT OF INCREASING REVENUES OF LOCAL BUDGETS

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The role of local taxes and fees in the formation of local budgets is researched in the scientific article. The system of local taxation should ensure the financial independence of local authorities. This is why, during the realization of the financial decentralization and reform of local taxation, the research of the role of local taxes and fees in the formation of local budget revenues is important and actual. The article describes the main types of local taxes and fees, which form the revenues of the local budgets in the context changes of the budget and tax legislation. The main legislative changes are determined in property taxation and simplified tax system. In particular, the tax rates are raised for the third group of taxpayers; for the fourth group – the size of tax rates per hectare of agricultural land and / or land water resources depends on the category (type) of land, their location, and is (as a percentage of the tax base). The dynamics proceeds of local taxes and fees

in local budgets of Ukraine for 2012-2015 are analyzed. The structure of local taxes and fees is investigated. Also the dynamics of income single tax to local budgets for 2013-2015 are analyzed. The share of local taxes and fees and tax revenue in local budget revenues (without intergovernmental transfers) of Ukraine for 2012-2015 is determined. It is determined that local taxes and fees still do not provide a significant proportion of revenues to local budgets. To increase the share of local taxes and fees in local revenues is advisable to use a good international experience, in particular to allow local authorities to introduce own taxes and fees on its territory. And in the taxation of property tax which differs from the land plot, we should take into account the estimated value of the property according to which charge the payment. The role of local taxes and fees in the local budgets revenues should grow and become a major source of local government needs.