

## **NATIONAL AND INTERNATIONAL EXPERIENCE IN IMPLEMENTATION OF PROPERTY TAX: AN ANALYSIS**

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Studied the importance of property tax in the developed world, due to a number of determinants, the main of which is stable to meet the needs of local authorities in filling the revenue part of the budget. The process of implementation in Ukraine of the mechanism of taxation of real estate is considered. Highlighted international tax rates on real estate as fixed or variable, due to the planned budget costs and the value of the existing tax base. The object of taxation of real estate in Ukraine is divided into residential and nonresidential real estate, while subject of taxation in developed countries includes all types of real estate, namely residential, commercial, industrial and land. The list of properties subject to taxation in Ukraine, as well as those that are not taxed in Ukraine is given. This residential real estate objects used by business entities of small and medium businesses that conduct their activity in small architectural forms and

markets; building industry, including industrial buildings, workshops, warehouses of industrial enterprises; buildings, structures agricultural producers for use directly in agricultural activities; building school and secondary educational institutions regardless of ownership and funding used to provide educational services and other real estate.

Studied the positive experience of the introduction of property tax in Central and Eastern Europe, which had a tax reform. It is proved that the implementation of property tax in the European Union is an effective means of combating the shadow economy, stable source of all budgets and flexible administration tool. The example is Bulgaria that has collecting property tax, which is the lowest in Europe. Proved international experience of real estate taxation as an important element of fiscal consolidation in the plane filling of the budgets of all levels.