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FORMATION AND DEVELOPMENT OF ENVIRONMENTAL TAXATION IN UKRAINE

When Ukraine became an independent state, issues related to searching for new sources of budget revenues as well as sustainable use of natural resources emerged full blown. Social and economic development of Ukraine mainly depends on appropriate regulation of economic processes and establishment of an efficient national economy and, respectively, tax system. At present, issues related to the implementation, collection and legislative control of environmental payments are of great public interest.

During the years of Ukraine's independence, such items as the environmental tax name, taxpayers' composition, tax basis, procedures of funds distribution and their payment to the budget, etc., underwent changes. However, the legal essence of the tax remained unchanged and exhibits the following characteristics: 1) analysis of the formation and development of environmental taxation in Ukraine; 2) the environmental tax is payable only in the monetary form; 3) it

is a mandatory payment; and 4) it has its designated purpose. At the same time, its legal nature is mainly distinguished by the fact that the environmental tax is of a compensatory nature. So, in spite of the fact that this payment is defined in the Tax Code as the environmental tax, we can speak about its non-tax essence. In support of this opinion, we can come up with the following argument. According to generally recognized criteria, a tax is a mandatory, unconditional and non-repayable payment on an individual basis. Unlike the tax, non-tax revenues (payments) are compensatory and refundable.

At the same time, it is worth mentioning that lawmakers substantially improved the fiscal role of the environmental tax in Ukraine by providing for a clear legal mechanism for collecting the environmental tax at the legislative level, establishing its principal components (taxpayers, subject and rates) and defining its concept.