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# ENVIRONMENTAL TAXATION: INTERNATIONAL EXPERIENCE AND REALITIES OF UKRAINE

**The environmental taxation as a means of integrating environmental policy objectives into the tax policy is examined in article. It is established that the current environmental situation requires serious attention and active action by all countries. The article analyzes the environmental tax revenues by type of tax in the EU countries. It was found that in Ukraine, the share of environmental tax in the GDP structure is too low. An analysis of the rates applied to taxation for the use of carbon energy sources in different countries of the world is made. An analysis of the standards for the distribution of environmental tax revenues between the state and local budgets in Ukraine for 2015–2022 is carried out. The Top 10 enterprises paying environmental tax in Ukraine for 2021 are identified. The measures to be implemented to improve the environmental taxation system in Ukraine are singled out.**

***Keywords:*** environmental tax; taxation; domestic realities; tax base; taxable entity; taxable object.

**Relevance of the topic.** Today, the issue of environmental greening is gaining special attention not only in Ukraine, but in the world as a whole. Environmental taxes are effective tools for accomplishing this task, as they can ensure the integration of environmental policy objectives into the state's tax policy.

Currently, the environmental tax does not fulfill its compensatory and incentive functions, and the business community views tax increases as an additional fiscal burden. Increasing the environmental tax rates should serve as a tool to influence the activities of business entities in order to preserve the environment, minimize harmful impacts and encourage them to reduce environmental pollution. However, in practice, the situation is different. Revenues from environmental taxation remain small and insufficient to finance the necessary environmental protection measures. In comparison, in European countries, environmental tax plays a dual role: it not only compensates for the costs of environmental

protection measures several times higher than government spending, but also is an important part of fiscal revenues, accounting for up to 10% of all tax revenues.

**Analysis of recent research and publications.** The current environmental situation requires serious attention and action from all countries. Frequent discussions among experts focus on the costs associated with environmental protection. In order to address this issue, environmental taxes are being introduced, which are not only a source of revenue, but also a lever of influence and a stimulating factor for changing the behavior of economic agents. The issue of environmental taxation in general and at the local level in particular is the subject of research by many scholars. The theoretical and methodological basis was provided by the works of domestic scholars: O. Boiko, P. Ekins, M. Karlin, I. Lazaryshyna, L. Oliinyk, O. Semerak, A. Slobozhan, I. Varlamova and others. However, the principles of environmental taxation require additional research in view of their relevance, especially in the context of martial law introduced in Ukraine. Russia's full-scale aggression against Ukraine has exacerbated existing problems and created new ones. One of them is the assessment of damage to the Ukrainian environment caused by the war. The environmental policy of the state during the introduction of martial law also made adjustments to environmental taxation.

**The purpose of the study** is to analyze the global experience of environmental taxation and to improve the mechanisms of its application in Ukraine.

**Summary of the main material.** The system of environmental taxation has been formed in Ukraine since the early 90s. After gaining independence in 1991 Ukraine had an environmental tax, which was paid for emissions of pollutants into the air and wastewater discharges into water basins and environmental damage.

In 1994 it was replaced by a fee for environmental pollution, which was replaced by a fee for environmental pollution in 1997. In 2009 in order to adequately finance, the creation and maintenance of radioactive waste storage facilities the environmental taxation of Ukraine was supplemented by a fee for the generation and temporary storage of radioactive waste. With the adoption of the Tax Code of Ukraine, the environmental tax was reintroduced in 2011 [1].

Environmental taxes are one of the main fiscal levers to minimize the excessive consumption of natural resources necessary for the entire

humanity and reduce the use of substances that adversely affect the environment and pollute the stratosphere.

According to the TCU «environmental tax» is a nationwide mandatory payment levied on the actual amount of air emissions, discharges of pollutants into water bodies, waste disposal, the actual amount of radioactive waste temporarily stored by their producers, the actual amount of radioactive waste generated and the actual amount of radioactive waste accumulated before April 1, 2009.

The taxpayers are business entities, legal entities that do not carry out economic (entrepreneurial) activities, budgetary institutions, public and other enterprises, institutions and organizations, permanent establishments of non-residents, including those that perform agency (representative) functions in relation to such non-residents or their founders, in the course of carrying out their activities on the territory of Ukraine and within its continental shelf and exclusive (maritime) economic zone:

– emissions of pollutants into the atmosphere by stationary sources of pollution;

– discharges of pollutants directly into water bodies;

– waste disposal (except for disposal of certain types (classes) of waste as secondary raw materials, which are disposed of on the own territories (facilities) of business entities);

– generation of radioactive waste (including already accumulated);

– temporary storage of radioactive waste by its producers beyond the period established by special license conditions [2].

There is a growing realization around the world that existing tax systems need to be reviewed and modernized to address widespread environmental, social and economic challenges. These challenges include the technological transition, demographic change, rising inequality, and the triple environmental crisis, namely climate change, biodiversity loss, and overconsumption of natural resources. European Union countries have ambitious environmental and climate goals and economic instruments, such as environmental taxes, that can help achieve them. The impact of taxes on environmental quality and economic performance is a topic of numerous studies that have shown the positive impact of environmental taxation on EU economies [3].

For Ukraine, it is important to study the experience of environmental taxation in developed countries, such as other countries. In the European Union, the term «environmental taxation» is used to refer to many and varied charges for different administrative levels and

actions. Generally, environmental taxes are defined as «mandatory payments levied on environmentally hazardous products or processes so that the market price of the product or process more accurately reflects the environmental costs, while generating revenue that can be used either only to reduce other taxes, especially labor taxes, or the overall costs of environmentally friendly substitutes for the product or process». In other words, anything that can cause adverse changes in the environment can be subject to environmental taxation [4].

Environmental taxes were introduced in Europe in the early 1990s and have become one of the most commonly used environmental policy instruments. They were aimed at taxing environmental damage and increasing revenues to the state budget. At that time, the main trend in the development of environmental taxation was an increase in public attention to environmental taxes and the awareness of citizens and the state of the need to reform the existing taxation system. In March 2010, a new European strategy for economic development for the next 10 years, Europe 2020: A Strategy for Smart, Sustainable and Inclusive Growth, was approved. The aim of this strategy is to make economic growth independent of resources, promote the transition to a low-carbon economy, increase the use of renewable energy sources, modernize the transport sector and ensure the reasonable use of energy sources [3].

The experience of the EU countries shows that environmental taxes, which make up a significant part of the revenue base of these countries' budgets, are understood to be taxes on environmentally hazardous business activities. In other words, anything that may cause adverse changes in the environment may be subject to environmental taxation. Based on this definition, the European Commission's Directorate-General for Taxation and Customs has divided environmental taxes into seven groups according to their scope:

– energy taxes: motor fuel; energy fuel; electricity;

– transport taxes: taxes on kilometers traveled; annual owner's tax; excise taxes on the purchase of a new or used car;

– tax on emissions: emissions of pollutants into the atmosphere; emissions into water basins; emissions of carbon dioxide and other harmful substances (chlorofluorocarbons, sulfur and nitrogen oxides, lead); emissions of substances that cause global environmental changes (such as damage to the ozone layer);

– payments for waste disposal (tax on waste). They include payments for landfill disposal and recycling and taxes on a number of special products (packaging, batteries, tires, oils, etc.).

In Europe, transportation and energy taxes are the most widespread. In one form or another, they have been introduced in all EU member states. At the same time transport and energy taxes are essentially fiscal taxes, i.e., they are intended to generate revenue. They also have a certain positive effect on the environment, but experts consider it not the main one, but a concomitant one [5].

It is worth noting that some of the environmental taxes paid in Ukraine coincide with the taxes levied in the EU countries. First of all, the group of pollution taxes corresponds in terms of objects of taxation to the environmental taxation system in Ukraine. In addition, some environmental taxes of European countries in Ukraine operate separately and not in the group of environmental taxes, namely: transport taxes, taxes on the use of resources in the EU and rent for special use of resources, water, and subsoil use in Ukraine [3].

Environmental taxes in EU member states are used to influence the behavior of economic operators, producers or consumers. The EU has progressively favored these instruments as they provide a flexible and cost-effective means of reinforcing the polluter pays principle and achieving environmental policy objectives. The Statistical Office of the European Union (Eurostat) collects data on environmental taxes of EU member states, which are classified into the following categories: energy, transport, pollution, and resource taxes. In 2018 environmental tax revenues of the EU-28 (i.e., the revenue from environmental taxes collected by all EU member states) amounted to EUR 381,38 billion, or 2,4% of the EU's gross domestic product (GDP) and 6,12% of the total EU tax revenue (Table 1).

Table 1

Environmental tax revenues by type of tax in EU countries

| Indicators | Mln euros | Percentage of the total environmental tax, % | Percentage of of total tax revenues, % | Percentage of gross domestic product, % |
|---|---|---|---|---|
| General environmental taxes, including: | 381381,9 | 100 | 6,12 | 2,40 |
| -Energy taxes | 294385,84 | 77,19 | 4,72 | 1,85 |
| -Transportation taxes | 74945,06 | 19,65 | 1,20 | 0,47 |
| -Pollution and resource taxes | 12050,95 | 3,16 | 0,19 | 0,08 |

*Source:* [data for 2018].

It should be noted that the share of environmental tax in the GDP structure in Ukraine is too low. The maximum figure was in 2014 (0,308%), and the minimum was in 2021 (0,0996%).

From 2006 to 2018 total environmental tax revenue in the EU increased by EUR 84,274 billion, with an average annual growth rate of 2,13%, while EU GDP grew by an average of 2,6%. The share of environmental tax revenues in GDP from 2006 to 2018 ranged from 2,29% to 2,46%, and the share of environmental tax revenues in total tax revenues ranged from 6,05% to 6,39% [6].

In 2019 France passed an important energy and climate law that sets ambitious environmental goals, including carbon neutrality by 2050 and a 40% reduction in fossil fuel consumption by 2030 compared to 2012. There are several taxes on energy consumption (TICFE, TICPE, TICGN) and transportation. In Germany, a national ETS for fuels (used in the construction and transportation sectors) started in 2021 and will be extended to all fuels in 2023. This measure is part of Germany's 2030 Climate Protection Program. In 2020 EU governments collected €300,5 billion in environmental taxes, representing 2,2% of EU GDP and 5,4% of total EU government revenue from taxes and social contributions (TSC). In 2021, EU environmental tax revenues amounted to €325,8 billion, an increase of 8,5% compared to 2020 and 5,4% of total government revenue from taxes and social contributions.

The most common type of environmental tax levied in foreign countries (Sweden, Switzerland, New Zealand, Iceland, Estonia) and Ukraine is the so-called «carbon tax» – a mandatory payment for excessive use of carbon-based fuels such as coal, oil, natural gas, etc. According to experts, the burning of fossil fuels leads to an increase in carbon emissions into the atmosphere, which is one of the main factors of global warming. Furthermore, scientists argue that the introduction of such a tax will not only reduce the amount of hazardous emissions into the atmosphere that harm the climate, but will also encourage business entities to use low-carbon energy sources, provided that subsidies and benefits for the use of carbon energy sources are eliminated or minimized. According to Table 2, we can see the rates set for taxation of carbon energy sources in different countries.

Thus, among these countries, Sweden has the highest level of taxation per ton of CO2 emissions, New Zealand has the average value, and Ukraine has the lowest rate. At the same time, the ratio of emissions and tax rates in these countries is proportional, but in Norway, the environmental tax system is progressive, i.e. the lowest rate is $3 per ton,

and the highest rate is $52 per ton, which puts Norway in 4th place in the world.

Table 2

Carbon tax rates per ton of CO2 emissions emissions in the countries of the world

| Country | Tax rate per 1 ton of CO2 (USD) |
|---|---|
| Sweden | 131 |
| Switzerland | 86 |
| New Zealand | 13 |
| Iceland | 10 |
| Estonia | 2 |
| Ukraine | 0,5 |

*Source:* [7].

However, in Ukraine, starting from January 1, 2022, the environmental tax rates have been slightly increased, including: for emissions of pollutants into the air by stationary sources of pollution – by 5 percent; for emissions of carbon dioxide into the air – from UAH 10 to UAH 30 per 1 ton [2].

At the same time, the share of environmental tax in GDP in Ukraine is low. Thus, in 2015–2019, it ranged from 0,136% to 0,15%, which is 9–27 times less than in European countries, where the numerical values of this indicator ranged from 1,30% to 4,14% of GDP. And in 2020, Ukraine received only UAH 5 billion from environmental tax revenues, which amounted to less than 1% of the country's total GDP [8]. According to the results of 2021, even lower amounts of tax revenues to the state budget from the payment of this tax were recorded, namely in the amount of UAH 3,9 billion, including UAH 2,9 billion to the general fund of the state budget. Among them, the largest share was from revenues for: emissions of pollutants into the atmosphere by stationary sources of pollution, discharges of pollutants directly into water bodies, and waste disposal in specially designated places or facilities – 43,6% (UAH 1,7 billion); emissions of carbon dioxide into the atmosphere by stationary sources of pollution – 30,8% (UAH 1,2 billion); and generation of radioactive waste – 25,6% (UAH 1,0 billion).

At the same time, there was an increase in tax revenues for emissions of pollutants into the atmosphere by stationary sources of pollution, discharges of pollutants directly into water bodies, and waste disposal in specially designated places or facilities by UAH 0.3 billion, and for emissions of carbon dioxide into the atmosphere by stationary

sources of pollution by UAH 0.2 billion. Statistics on the amount of revenues from radioactive waste generation remained unchanged and were at the level of 2020.

When analyzing the level of revenues from environmental tax in Ukraine, it is also worth paying attention to where and in what percentage the funds received from its revenues were directed (Table 3).

Table 3

Norms of distribution of environmental tax revenues between state and local budgets in Ukraine in 2015–2022, %

| Period | State budget | Local budgets | Including | |
|---|---|---|---|---|
| | | | Regional budget | budgets of village, town and city councils |
| 2015–2017 | 20,0 | 80,0 | 55,0 | 25,0 |
| 2018–2022 | 45,0 | 55,0 | 30,0 | 25,0 |

Thus, the data from Table 3 show that for the period from 2015 to 2017, the distribution of environmental tax revenues was 80% to 20% in favor of local budgets, but for the period from 2018 to 2022, the percentage distribution changed in the ratio of 55% to 45%, which led to more efficient use of budget funds at the state level and served as a financial basis for solving environmental problems [7].

To date, Ukraine has not created an effective model of environmental tax, which can be explained by the constant change in the mechanism and the ratio of distribution of environmental tax revenues between state and local budgets, but environmental tax is paid.

In Ukraine, companies have to pay a special tax for polluting the environment. The more harmful substances are emitted into the atmosphere or water, the higher the tax. The list of companies that paid environmental taxes to the state budget of Ukraine can be found in Table 4.

Table 4

Top 10 companies paying environmental taxes in 2021

| No. | Payers of environmental taxes | Amount of money paid, UAH thousand |
|---|---|---|
| 1 | SE «NNEGC «ENERGOATOM»<br>*Place of registration: Kyiv* | 1037006 |
| 2 | JSC «DTEK ZAKHIDENERGO»<br>*Place of registration: Lviv region* | 686690 |
| 3 | PJSC «CENTRENERGO»<br>*Place of registration: Kyiv* | 506122 |
| 4 | JSC «DTEK DNEPROENERGO»<br>*Place of registration: Zaporizhzhia region* | 393511 |

Continuation of the table 4

| | | |
|---|---|---|
| 5 | «DTEK VOSTOKENERGO» LLC<br>*Place of registration: Donetsk region* | 372896 |
| 6 | PJSC «ARCELORMITTAL KRYVYI RIH»<br>*Place of registration: Dnipropetrovsk region* | 339485 |
| 7 | PJSC «ILYICH IRON AND STEEL WORKS»<br>*Place of registration: Donetsk region* | 236698 |
| | PJSC «PIVNGOK»<br>*Place of registration: Dnipropetrovsk region* | 148112 |
| 8 | PJSC «POLTAVA MINING AND PROCESSING PLANT»<br>*Place of registration: Poltava region* | 139437 |
| 9 | PJSC «INGOK»<br>*Place of registration: Dnipropetrovsk region* | 99620 |

Analyzing Table 4, we can say that Dnipropetrovsk region is the leader in terms of the number of enterprises paying environmental taxes, with a total of UAH 587,217,260 paid in 2021. The largest amount of money was paid by the enterprise of Kyiv region, SE NNEGC Energoatom, namely UAH 1,037,006,260.

The main reasons for the existence of environmental problems in Ukraine are:

- the existing national management system in the field of environmental protection;
- depreciation of fixed assets of industrial and transportation infrastructure;
- insufficient public awareness of environmental protection priorities and the benefits of sustainable development;
- non-compliance with environmental legislation [9].

The EU's experience shows that Ukraine's economy needs to be greened in a comprehensive manner. That is, it is not enough to reduce environmental tax rates alone. A systematic approach is needed. One option would be to increase environmental tax rates while reducing the tax burden on the payroll. Such an option would help to de-shadow the economy and ensure a stable level of fiscal burden and balance the budget's revenue and expenditure.

Currently, Ukrainian legislation regulates environmental tax rates depending on the hazard class of waste. It is advisable to improve this mechanism by introducing a differentiated system. The amount of tax should increase in proportion to the amount of emissions, and reduction factors should be introduced for companies that reduce emissions. Differentiation can also be made depending on the region. In more polluted regions, the rates should be higher. This will improve the

environmental situation faster and encourage the introduction of resource-saving and environmentally friendly technologies.

An important indicator of the effectiveness of environmental policy is the ratio of environmental tax revenues to expenditures. In EU countries, revenues not only cover expenditures, but also serve as a source of budgetary funds. In Ukraine, to accumulate funds, a special environmental fund should be created, whose functions will be to effectively distribute the accumulated amounts in accordance with the real needs of society and the damage caused to the environment.

Given that Ukraine is an agrarian country, it is necessary to take into account the experience of EU countries with taxes on fertilizers and pesticides. Most taxes are calculated as a percentage of prices. The risk of this calculation is that improvements in the technological process, lower prices for raw materials and services may lead to a drop in prices for fertilizers and pesticides, which will lead to a reduction in tax amounts. Therefore, it would be logical to introduce an environmental tax on the production and import of fertilizers and pesticides in Ukraine, the amount of which would depend on the toxicity of their main components.

In addition, it is necessary to adopt the experience of the European Union countries in stimulating the introduction of resource-saving technologies through the use of accelerated depreciation and the provision of preferential loans for the purchase of new and improvement of existing equipment [10; 11].

**Conclusions.** Consequently, the environmental tax of the EU member states successfully performs regulatory and incentive functions as well as acts as a tool for financing environmental protection measures, which ensures the effective implementation of environmental policy.

To improve the environmental taxation system in Ukraine, the following measures should be taken: increase the environmental tax while reducing payroll taxes; develop differentiated tax rates according to the volume and region of pollution; create an environmental fund to accumulate and distribute revenues; and introduce a tax on imports and production of fertilizers and pesticides. The environmental tax should serve as a factor in the rational use of resources and encourage taxpayers to reduce emissions and discharges of pollutants, as well as to modernize their business activities in order to implement environmentally friendly technologies. In addition to the need to increase the environmental tax rates, it is important to improve the mechanisms for spending the funds received from this tax and ensure effective financing of environmental protection measures.

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# ЕКОЛОГІЧНЕ ОПОДАТКУВАННЯ: СВІТОВИЙ ДОСВІД ТА ВІТЧИЗНЯНІ РЕАЛІЇ

**У статті досліджено екологічне оподаткування як засіб інтеграції завдань екологічної політики в податкову політику держави. Встановлено, що екологічна ситуація сучасності вимагає серйозної уваги та потребує активних дій від усіх країн. З'ясовано, що в Україні екологічний податок існував в період з 1991 р. до 1994 р., далі його було замінено платою за забруднення навколишнього природного середовища, а з 1997 р. – збором за забруднення навколишнього природного середовища. Лише з 2011 р. В Україні знову почав справлятися власне екологічний податок. Досліджено перелік виокремлених Європейською комісією з питань оподаткування та митниці груп екологічних податків. Проаналізовано надходження екологічного податку за видами податків в країнах ЄС. З'ясовано, що найбільша частка надходжень спрямовується до бюджетів країн ЄС саме від енергетичних податків.**

**Визначено, що в Україні частка екологічного податку в структурі ВВП є занадто низькою. Максимальний показник припав на 2014 р. (0,308%),**

**мінімальний – на 2021 р. (0,0996%). Виконано аналіз ставок, які застосовуються при оподаткуванні за використання вуглецевих джерел енергії у різних країнах світу. Проведено аналіз нормативів розподілу надходжень від екологічного податку між державним та місцевими бюджетами в Україні за період 2015–2022 рр. Виявлено, що розподіл коштів, отриманих від екологічного оподаткування, в останні роки більшою мірою відбувався на користь місцевих бюджетів (55%). Ідентифіковано Топ-10 підприємств-платників екологічного податку в Україні за 2021 р. Доведено, що лідером за кількістю підприємств-платників екологічного податку і сплаченою сумою означеного податку є Дніпропетровська область.**

**Встановлено причини існування екологічних проблем. Визначено заходи, які необхідно впровадити задля удосконалення системи екологічного оподаткування в Україні.**

***Ключові слова**:* екологічний податок; оподаткування; вітчизняні реалії; база оподаткування; суб'єкт оподаткування; об'єкт оподаткування.

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