

ALTERNATIVE TAX MECHANISMS OF STIMULATION TO ECOLOGICALLY SAFE STATE DEVELOPMENT

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Foreign countries' experience demonstrates, that taxes for soiling natural environment have short-term character as in fact volumes of soiling from subjects of economic activity decrease. That's why strategy of taxation should be based on long-termed program of tax system 'greening' and cultivation of alternative tax stimulation mechanisms to ecological-safety state development is one of the most important tasks. Putting into production ecologically clean resource and energy saving low waste technologies can promote following alternative tax mechanisms of stimulation: preferential taxation liberation from taxation, implementation of principle of extended responsibility of producer for wastes in legislation; tax regulation of electronic wastes. Let's take a view on each of them separately.

Preferential taxation can be applied for those factories which have positive dynamics in pollution minimalization. As for example, if factory has in dynamics decrease of pollution and in volumes which are less than it is settled by limits for the following stimulation it is proposed to enter minimalization coefficients into formulas of ecological taxes calculations.

Exemption from taxation. During the reconstruction period "green" modernization of the factory, considering that for rising of ecological level generally required additional financial resources, in case that approval/coordination with executive bodies in branch of nature environment protection and racional use of natural resources, relevant programs, factories-pollutants can be freed from ecological taxes payment for the term, which is necessary for achievement of actual amount of contamination within established limits - maximum permissible emissions/discharges (MPE/MPD). In such cases there are settled meanings of temporally agreed emissions/discharges (TAE/TAD), but no longer than for 3 years.

Implementation of the principle of extended responsibility of producer for wastes into tax legislation. According to the principle of extended responsibility of producer (ERP) producers and importers should

carry the main part of the financial responsibility for operation of Handling with wastes system which are formed in a result of losing by production its consumer characteristics^ 1] In our opinion using the principle of ERP in domestic practise of stimulation of protection natural environment is possible as follows: for producers and importers who independently collect and malify wastes, should be conducted preferential taxation proportionally to the percentage, which were formed as a result of losing by production its consumer characteristics. Such, for example, in European Union countries percent of collection of such wastes is determined by legislation; in case of secondary resources application for producing the production there can be settled by tax legislation benefits for taxation, proportionally to the percent of secondary resources in production.

Tax regulation of electronic wastes problem. According to experts, accumulation of “electronic wastes” (EW) volume occurs three times faster than rising amount of other wastes. According to information of GOST of Ukraine, on the territory of our state are in the usage about 55 million mobile means of communication, each year there are imported more than 300 thousand computers, about 280 million batteries [2], which after working out are potentially dangerous wastes or in conditions for recycling - source of precious resources, ferrous metals and chemical substances. According to active legislation EW are not taxed, but only exist tax rate for accomodation individual species too dangerous wastes: equipment and devices which contain mercury, elements with ionizing radiation - 506,44 hryvnas for the unit; fluorescent lamps - 8,81 hryvnas for one. All another types of EW are staying neglected. So that’s why one from alternative ways of reformation of tax system is establishment of tax for EW. As their number increases and it will not increase with years to change for taxes for pollution will be compulsory ecological tax for wastes of electrical and electronic equipment (WEEE).

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