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For scientists, scientists, students, graduate students, representatives of business and public organizations and higher education institutions and a wide range of readers.

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DETERMINING THE LEVELS OF REGULATORY EFFECTIVENESS OF TAX INSTRUMENTS AT THE NATIONAL LEVEL¹

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There are several ways to improve environmental taxes and promote their effectiveness. Using diversified environmental taxes, governments should constantly enrich the instruments of environmental regulation and facilitate the transition from single to multiple regulation of environmental use. On the one hand, it is necessary to carry out market reform of the factors of production, on the other - to enrich the economic incentives of the tax policy. Optimization of the environmental management system, strict enforcement of environmental legislation, protection of the public right to environmental discourse, minimization of the possibility of collusion for the purpose of rent-seeking, promotion of the green transformation of the economy are needed. Governments should then identify the subject, object, scope, regime, basis and responsibility of their positive incentive tax policy of environmental regulation in order to properly promote clear environmental regulation according to the requirements and time, reduce political resistance to environmental regulation, and improve the economic performance of environmental regulation. politicians It is also necessary to create service information platforms to accelerate the ecological modernization of the industrial structure.

The considered levels of regulatory effectiveness of tax instruments in relation to nature use allow environmental taxes to be ranked according to the level of their regulatory effectiveness in order of decreasing effectiveness:

1. Environmental taxes to stimulate the generation of energy from renewable sources.
2. Environmental taxes to stimulate spending on environmental protection.
3. Environmental taxes for cash receipts in the budget.
4. Environmental taxes to reduce the generation of waste of all kinds.
5. Environmental taxes to increase the energy efficiency of the economy.
6. Environmental taxes to reduce emissions of harmful substances into the atmosphere.

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It is clear that the regulatory quality differs in different countries. In Ukraine, it is much less than in the EU, so ranked environmental taxes in Ukraine have less regulatory effectiveness. Environmental taxes in Ukraine include:

- Excise tax on liquefied gas.
- Excise tax on other petroleum products.
- Fee for special use of fish and other water resources.
- Other fees for environmental pollution to the Environmental Protection Fund.
- Environmental pollution tax.
- Energy tax.
- Excise tax on cars.
- Excise tax on electricity.
- Excise tax on fuel.
- Excise tax on gasoline.
- Wildlife use fee.
- Tax on emissions of pollutants into the atmosphere by stationary sources.
- Tax on CO₂ emissions by stationary sources.
- Tax on generation and storage of radioactive waste.
- Tax for the special use of water (except the rent payment for the special use of water of water bodies of local importance).
 - Tax on the special use of water from residential and communal services.
 - Tax for the use of subsoil for the extraction of amber.
 - Tax for the use of subsoil for oil production.
 - Tax for the use of subsoil for the extraction of gas condensate.
 - Tax for the use of subsoil for the extraction of minerals of national importance.
 - Tax for the use of subsoil for the extraction of natural gas.
- Wood tax.
- Tax for the use of the subsoil of the continental shelf and within the exclusive (marine) economic zone.
 - Waste disposal tax.
 - Tax on water withdrawal for hydropower.
 - Water pollution tax.
 - Water transport tax.
 - Water fee.

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