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Major trends of tax revenues to the Ukrainian budget and their impact on social development

Mykola Husiatynskyi, Inna Kantsur

Abstract

The article substantiates the need to identify the main trends of tax revenues in the budget of Ukraine. An analysis of the structure and dynamics of tax revenues to the Consolidated Budget of Ukraine and local budgets over the last 10 years has been carried out and the regularities of their filling have been determined. Shown the indicators that give the opportunity to determine in practice the level of tax revenues to the budgets, their dynamics, structure, etc. are given. The analysis of the main taxes, which forming our budget, was carried out and their influence on the development of the social sphere of Ukraine was revealed. Based on the analysis and identified trends in the impact of tax revenues on the development of the social sphere, the vectors of the movement towards improving the filling of budgets of all levels, which will contribute to the social development of the country, are determined.

Keywords: incomes, budget, tax receipts, fiscal mechanism, tools of the fiscal mechanism, social sphere, state regulation

JEL classification: H 200, H 220, H 230, H 320, H 500

1 Introduction

In the context of the formation of market relations in Ukraine, there is a need for state intervention in economic processes. A market mechanism cannot exist without the appropriate conditions created by the state for social development of the country. Without state regulation it is impossible to ensure the stability and economic growth of the welfare of the population, to ensure the implementation of socio-economic human rights, to solve the problems of employment, to promote the development of the social sphere, etc. (Makara,2009,p.39). The effectiveness of state economic regulation depends on the effectiveness of the instruments of the fiscal mechanism for the formation, distribution and redistribution of budget revenues between the state, economic actors and the population. This process is the result of filling the budget at the expense of tax revenues as the main source of budget revenues of the country. Hence it is occurs the need to identify and analyze the main trends of tax revenues in the country's budget.

2 Main part

One of the main prerequisites for implementing the urgent tasks of social sphere development is the maximum filling of state and local budgets with tax revenues, which depends to a large

extent on the state of the national economy in general and its regions, on the identification and commissioning of unused reserves, material, financial and other resources, and not least, from the perfection of the tax system, the effectiveness of the activities of the bodies of the State fiscal service of Ukraine on the basis of improving the legislative framework, implement in the practice achievements of modern science, taking into account domestic and foreign experience (Melnyk,2008,p.187).

Tax revenues provide an appropriate level of government revenue, since taxes make up a large proportion of them. Therefore, it is necessary to analyze the structure and dynamics of tax revenues to the Consolidated Budget of Ukraine and local budgets over the past 10 years in order to determine the patterns of their filling at the expense of tax revenues and the impact of the fiscal mechanism of the state on the development of the social sphere (Tyshchenko,2010,p.31).

Thus, the results of the analysis of the structure of revenues of the Consolidated Budget of Ukraine for 2008-2016 (Table 1) made it possible to determine the trends of tax revenues and their share in the revenues of the budget of the country. From the analysis of the table, we can observe that the fiscal mechanism is positive for filling the budget. This tendency affects the financial provision of the social sphere, since its development depends on the size of budget revenues.

Table 1: Structure of Revenues of the Consolidated Budget of Ukraine for 2007-2016

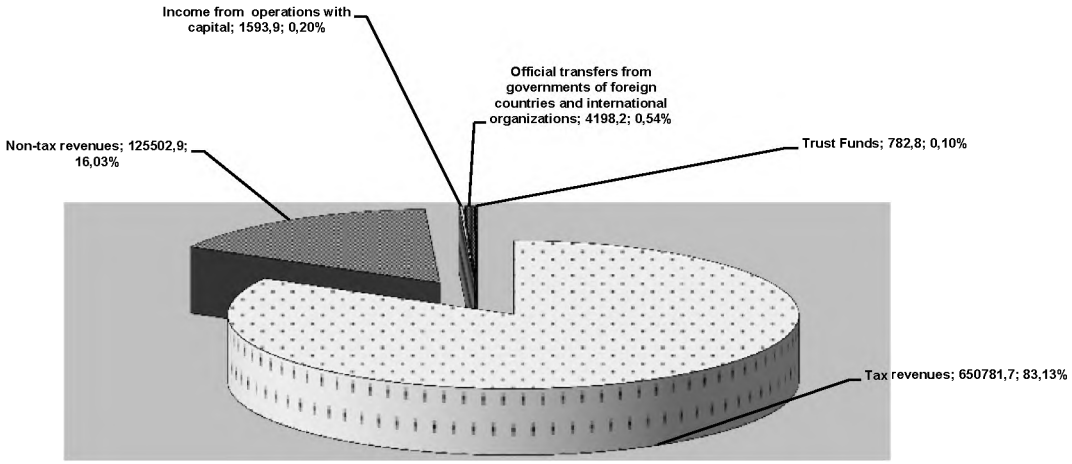
Indicator	2007		2008		2009		2010		2011		2012		2013		2014		2015		2016		2016/ 2007
	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH		mln UAH		mln UAH +,-
Revenues	219936,5	100	297893,0	100	272967,0	100	314506,3	100	398553,6	100	445525,3	100	442788,7	100	456067,3	100	652031,0	100	782859,5	100	562926
Tax revenues	161264,2	73,3	227164,8	76,3	208073,2	76,2	234447,7	74,5	334691,9	84,0	360567,2	80,9	353968,1	79,9	367 511,9	80,6	507635,9	77,9	650781,7	83,1	489517,5
Non-tax revenues	48553,2	22,1	60543,6	20,3	58435,8	21,4	73837,0	23,5	60003,7	15,1	80923,,2	18,2	84981,0	19,2	80 612,7	17,7	140154,4	21,5	125502,9	16,0	76949,7
Income from operations with capital	6373,4	2,9	6702,4	2,2	3653,1	1,3	3143,2	1,0	2347,5	0,59	2985,8	0,67	1637,0	0,37	2015,8	0,44	1799,5	0,28	1593,9	0,2	-4779,5
Official transfers from governments of foreign countries and international organizations	104,5	0,04	135,2	0,04	645,3	0,2	305,6	0,1	481,4	0,12	222,9	0,05	1529,3	0,35	5383,0	1,18	1882,2	0,29	4198,2	0,54	4093,7
Trust Funds	3641,2	1,7	3347,0	1,1	2159,5	0,8	2772,7	0,9	1029,1	0,26	826,1	0,19	673,3	0,15	543,9	0,12	558,9	0,09	782,8	0,1	-2858,4

Source: compiled by the authors on the basis of statistical data of the State Treasury Service of Ukraine (http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477)

The structure of incomes of the Consolidated Budget of Ukraine for 2016 gives an opportunity to investigate the share of tax revenues in the budget of the country (Figure 1). From Figure 1 we can see that tax revenues occupy the largest share in the structure of the

Consolidated Budget of Ukraine in comparison with other incomes. Therefore, we can confidently assert that tax revenues accumulate resources for funding of social sphere.

Figure 1: The structure of incomes of the Consolidated Budget of Ukraine in 2016, mln. UAH



Source: compiled by the authors on the basis of statistical data of the State Treasury Service of Ukraine (http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477)

The analysis of data characterizing the dynamics of the structure of tax revenues in the Consolidated Budget of Ukraine for the main types of taxes for 2007-2016 (Table 2) shows that the main taxes that make up a larger share of the consolidated budget revenues of Ukraine do not have a stable tendency to growth during the investigated period, and from year to year their share varies according to the national trends of the state of the economy. The total share of the main taxes forming the revenues of the Consolidated Budget of Ukraine during the period of 2007 - 2016 was one level (about 82%). The budget fill, for the most part, is the income tax of individuals and VAT. It is at the expense of these taxes that financing of the components of the social sphere is provided.

Table 2: Dynamics of tax revenues to the Consolidated Budget of Ukraine by main types of taxes, %

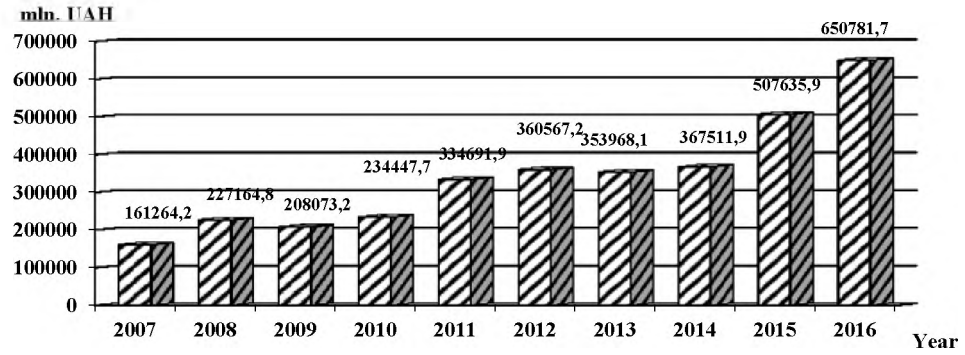
Tax revenues	Year										
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2007-2016
Corporate income tax	21,3	21,1	15,9	17,2	16,5	12,5	12,4	10,9	7,7	9,3	-12
Individual Income Tax	21,6	20,2	21,4	21,8	18,1	15,3	16,3	20,5	19,7	21,3	-0,3
VAT	36,8	40,5	40,7	36,8	38,9	31,2	29,0	37,8	48,6	50,7	13,9
Excise tax	6,6	5,6	10,4	12,1	10,2	8,6	8,3	12,3	13,9	15,6	9

Source: compiled by the authors on the basis of statistical data of the State Treasury Service of Ukraine (http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477)

The general trend of tax payments to the Consolidated Budget of Ukraine reflects their dynamics (Table 2, Figures 2, 3), which makes it possible to determine changes in tax revenues to the Consolidated Budget of Ukraine and changes in the share of taxes and fees in the structure of the Consolidated Budget of the country during the period under investigation. Thus, the reduction of the share of the corporate profit tax in 2007-2014 is explained by the

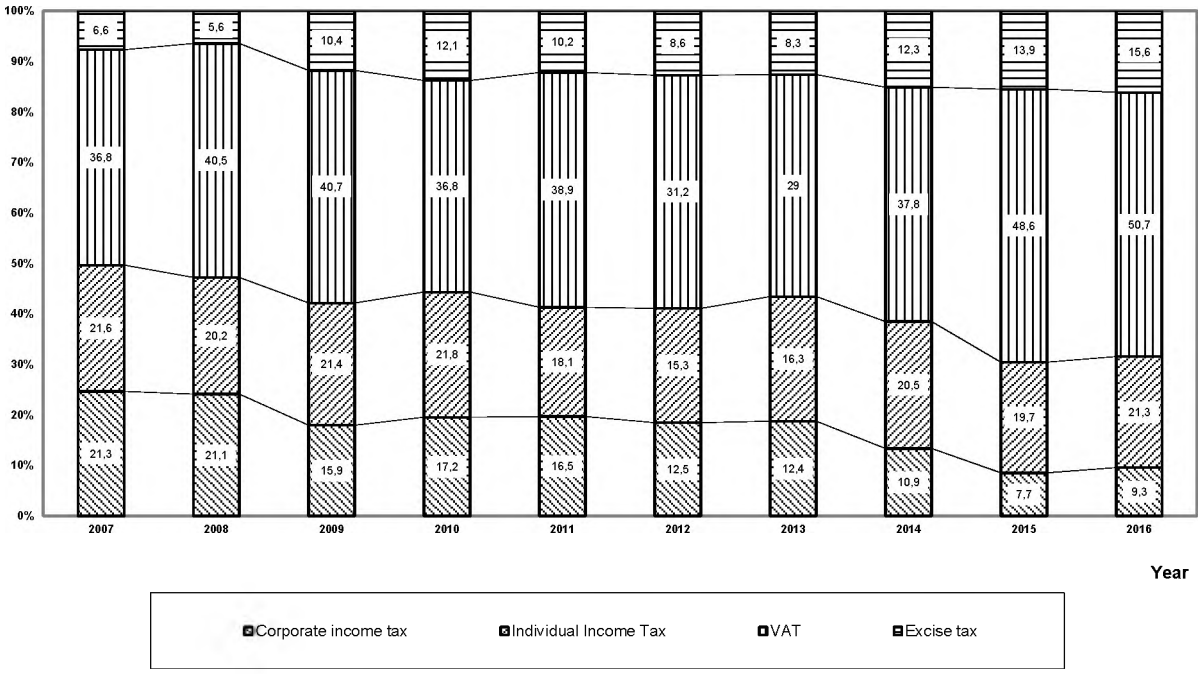
introduction of changes to the legislation and the poor state of the economy as a whole. In 2007 - 2012 there was a gradual decrease in the share of personal income tax and its significant growth in 2014 and 2016. Regarding VAT, it can be noted that during the period of 2007 - 2009 there was an increase in the share of this tax (Tyshchenko,2010,p.35). Starting from 2010, the share of this tax also constantly changes and in 2016 it was 50.7%.

Figure 2: Dynamics of tax revenues to the Consolidated Budget of Ukraine, 2007-2016



Source: compiled by the authors on the basis of statistical data of the State Treasury Service of Ukraine http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477)

Figure 3: Structure of the main tax revenues forming the budget to the consolidated budget of Ukraine for 2007 - 2016, %



Source: compiled by the authors on the basis of statistical data of the State Treasury Service of Ukraine http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477)

Effective financial support is a prerequisite for the full development of the social sphere of regions and the state as a whole. Indeed, it is at the regional level that the issues of social development are solved, which require significant financial resources to finance the social sphere at the expense of tax revenues (Danylyshyn,2007,p.156).

The formation of the budget of the regions of Ukraine at the expense of tax revenues is in accordance with the general tendencies of state development taking into account regional peculiarities (Melnyk,2008,p.207). An important role is assigned to local budgets and in the socio-economic development of regions, as it is from local budgets that funding for educational institutions, health care, funds for social protection of the population, etc., is provided. Consequently, socio-economic development of the territories depends to a large extent on sufficient funds in local budgets. Therefore, one of the topical problems, the solution of which depends on the stability of the development of the social sphere of the country and its regions, is the creation of an effective fiscal mechanism for the financial provision of local budgets, whose revenue structure is presented in Table 3.

Table 3: Structure of Revenues of Local Budgets of Ukraine in 2007-2016

Indicator	2007		2008		2009		2010		2011		2012		2013		2014		2015		2016		2016/ 2007 mln UAH +,-
	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH	%	mln UAH		mln UAH		
Revenues	58349,0	100	73872,1	100	71035,7	100	80515,8	100	86655,3	100	100813,8	100	105171,1	100	101101,0	100	120480,2	100	170747,8	100	112398,8
Tax Revenues (Including):	44593,4	76,4	59281,4	80,2	59157,6	83,3	67575,6	83,9	73086,9	84,3	85852,0	85,2	91191,1	86,7	87333,6	86,4	98218,4	81,5	146902,0	86,0	102308,6
Individual Income Tax	34782,1	59,6	45895,8	62,1	44485,3	62,6	51029,3	63,4	54065,1	62,4	61066,0	60,6	64586,0	61,4	62557,7	61,9	54921,2	45,6	78971,0	46,3	44188,9
Excise tax	81,8	0,1	105,2	0,1	349,9	0,5	695,4	0,9	908,0	1,0	1243,1	1,2	1358,7	1,3	1587,3	1,6	7684,6	6,4	11628,0	6,8	11546,2
Fee for using subsoil	70,0	0,1	190,0	0,3	195,0	0,3	179,0	0,2	1445,0	1,7	1751,0	1,7	1205,0	1,1	1421,0	1,4	1018,7	0,9	1082,0	0,6	1012,0
Corporate income tax	443,2	0,8	400,5	0,5	478,2	0,7	389,9	0,5	657,5	0,8	443,3	0,4	675,4	0,6	259,5	0,3	4276,8	3,5	5879,0	3,4	5435,8
Local taxes and fees	730,0	1,3	820,0	1,1	809,0	1,1	819,0	1,0	2550,0	2,9	5457,0	5,4	7314,0	7,0	8056,0	8,0	27041,2	22,4	42261,0	24,8	41531,0
Non-tax revenues	6441,4	11,0	7689,4	10,4	7759,1	10,9	8769,2	10,9	10915,9	12,6	12635,7	12,5	12127,8	11,5	12257,5	12,1	20148,0	16,7	21757,0	12,7	15315,6
Other receipts	7314,3	12,5	6901,3	9,3	4119,0	5,8	4171,0	5,2	2652,6	3,1	2326,1	2,3	1852,2	1,8	1510,0	1,5	2114,0	1,8	1986,0	1,2	-5328,3

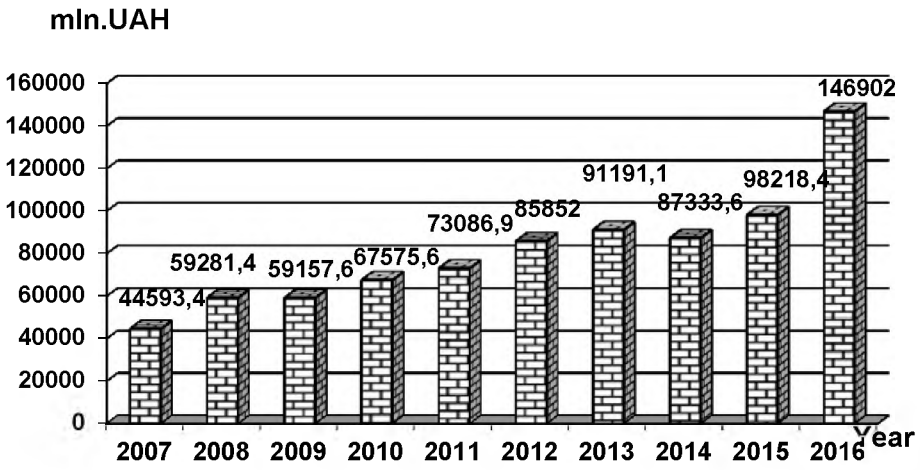
Source: compiled by the authors on the basis of statistical data of the State Treasury Service of Ukraine (http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477)

Analyzing the data in Table 3, it is worth paying attention to the largest share of local budgets in the country, namely tax revenues. During 2007-2013, the share of tax revenues in local budget revenues tends to increase (from 76.4% in 2007 to 86.7% in 2013). In 2014, this indicator dropped to 86.4%, and in 2015 to 81.5%. However, in 2016, the rate of tax revenues of local budgets sharply increased and amounted to 86.0% in local budget revenues (Figure 4).

In the structure of tax revenues of local budgets the predominant share is formed by the tax on personal incomes (Table 3). It should be noted that its size is negatively affected by wages in the envelopes and the external migration of the able-bodied population. Consequently, the

main tax forming the budget at the local level is the personal income tax, therefore, in order to develop the social sphere, the use of instruments of the fiscal mechanism regarding this tax needs special attention. Because of this tax depends on the increase in incomes, and, accordingly, the living and social level of citizens of the country.

Figure 4: Dynamics of tax revenues to local budgets of Ukraine, 2007-2016



Source: compiled by the authors on the basis of statistical data of the State Treasury Service of Ukraine (http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477)

For the financial situation of the region are negatively affected losses of budget. This leads to a decrease in the quality and level of provision services of a social nature to the population, and local self-government bodies are not in a position to fully exercise their powers. In this case, there is a tendency to increase the dependence of local self-government bodies on state bodies in terms of the formation of local budget revenues.

3 Discussion and conclusion

Thus, it is precisely from the amount of tax revenues and the effectiveness of using the instruments of the fiscal mechanism depend the filling of budgets and, subsequently, the process of redistribution of revenues between budgets of different levels and, as a consequence, social development of the country. Analysis of the financial provision of budgets of all levels makes it possible to assert that it is the tax revenues that play a significant role in their formation. And from this depends the development of the social sphere in the country.

At present, issues of improving the current legislative framework of the country remain open with aim to stimulate socio-economic development processes, the solution of which may be a step towards improving the state's competitiveness and promoting the development of the social sphere of Ukraine. Therefore, in order to effectively use budget funds at different levels, it is necessary to give greater rights to local self-government bodies.