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Current apects of fiscal regulation water consumption in Ukraine

Nataliya Husiatynska[1], Tetiana Chorna[2]

Abstract:

The material presented an analysis of the current state fiscal regulation of water use in Ukraine, highlights the main issues and identified areas of improvement of the system of rent payments in the use of water resources

Keywords: special use of water, fiscal regulation, tax

JEL classifications: H23

1 Introduction

At the present stage of civilization become especially topical problems associated with the environment condition. Quality reduced, resource depletion not only adversely affects on the health of the population, but also serves the cause of exacerbation of international relations, regional problems and conflicts and even wars. Water resources play an important role in sustainable development at the level of individual states and worldwide. The water that according to the Law of Ukraine «On Environmental Protection» refers to natural resources, is used in a variety of areas - from food and energy security to human health and the environment, water resources contribute to raising social prosperity and economic growth, affecting the livelihoods of billions of people.

Despite the unfavorable conditions on water resources in Ukraine are practically not implemented strict targeted programs for the preservation and economical use of water supplies. Even taking into account some reduction, the amount of water consumption in the country remains quite high. As of 2015 year from natural objects taken 9699 million cbm of water, of which 4491 cbm used for production needs, in 1267 cbm - for domestic and drinking needs. The highest level of water consumption is typical for Central and Eastern Ukraine, including Dnepropetrovsk (1097 million cbm), Donetsk (1548 million cbm), Zaporozhe (1181 million cbm), Kherson (1466 million cbm), Odessa (760 million cbm) and Kyiv (722 million cbm).

In Ukraine the critical state of water, a catastrophic ecological state of water resources increases by the presence production with the excessive water consumption and water-intensive technologies, requiring water 2-6 times more than the technology of the developed countries of Europe and America. [1] Expenses of the fresh water in Ukraine per unit of production significantly exceed those indicators in the developed countries of Europe: France - in 2.5 times, Germany – in 4.3 times, the UK and Sweden - in 4.2 times [4]. Specific

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centralized water supply for the population of Ukraine is also higher than in developed countries.

An important role in solving water and environmental problems include the system of fiscal adjustment of water, which at the present stage of development of the productive forces has not sufficient set of methods and instruments that would intensify the process of saving water resources, prevent excessive pollution of water bodies [3].

2 Main part

Use of water resources for water supplies for industrial and agricultural needs through special devices and installations or use water without their use, which can significantly affect the qualitative and quantitative indicators of water resources and use of water bodies for the needs of hydropower and water transportation belongs to the special use of water resources.

Special use of water resources in Ukraine is on a paid basis. Fee for specified activity is part of the national taxes and charges, which introduced for the management of water resources.

Since 1 January 2015 introduced amendments to the Tax Code, according to which individual payments (including the fee for special use of water) was transformed into the rental fee. The essence of the rental payments is the removal of excess profits (surplus - the difference between received and medium-normal profit). In addition to economic benefits, we should note the ecological function of rental payments - their together with environmental taxes should be attributed to the so-called «green payments» that should encourage sustainable use, ensuring the protection and reproduction of natural resources. Article 13 of the Constitution of Ukraine stipulates that land, minerals, air, water and other natural resources within the territory of Ukraine, natural resources of its continental shelf, the exclusive (maritime) economic zone, are the property of the Ukrainian people that requires a special approach to the use of such objects. Accordingly, the rental fee is perform a social function - distributes the revenues from its use among all members of society.

The rates of rent payments for special use of water are established by the article 255 of the Tax Code of Ukraine. Payment is set for [5]

- for special use of surface water;
- for special use of groundwater;
- for special use of water for other purposes.

By the Water Fund of Ukraine include: 1) surface water (lakes, rivers, streams, reservoirs, ponds and canals and other water); 2) groundwater and sources; 3) internal sea waters and territorial sea. Rent for special use of water resources collected at the water resources of national and local importance. Water bodies of national importance - the internal sea waters and territorial sea; groundwater, which are the source of centralized water supply; surface water (lakes, reservoirs, rivers, canals) that are located and used in more than one area, and tributaries all orders; water bodies within the limits of protected areas of national significance, and attributed to treatment areas. By the water bodies of local importance include surface water, located and used in a single area and do not belong to the water bodies of national importance; groundwater, which cannot be a source of centralized water supply.

Payers of rent payments for special use of water are water users - business entities regardless of ownership that use water obtained through the diversion of water from water bodies (primary water users) or from primary or other water users (secondary water users), and using

water for the purposes of hydropower, water transport and fish farming. The object of taxation rent for special use of water is the actual amount of water used by water users, given the volume of water loss in their water systems.

Thus, the system of fiscal regulation of water use in Ukraine based on the principle of territorial installation charges for special use of surface and underground water, which does not fully reimburse the cost of water resource, which is involved in the reproductive process.

Among the main problems of fiscal regulation of water use experts note the following [2]:

- the lack of an effective system of stimulation of rational water use;
- ignoring the branch peculiarities using of water resources.

Accordingly, at present there is a question on improving fiscal regulation of water use, in order to differentiate the tools of fiscal impact on different categories of water users to encourage development processes saving water resource potential.

Thus one of the priorities is to implement positive European experience, which will take into account not only characteristics of the conditions of water use, but also the role of water resources in the production process and creating the finished product.

In general it can be noted that the role of taxes and royalties in particular in the EU differs significantly from existing in Ukraine. Thus, in our country on the foreground is fiscal function, but priority should be given regulatory function of taxes, especially related to the use of natural resources. In addition, the format of European fiscal regulation of water use provides a significant set of fiscal controls both in use and in the protection of groundwater, which makes it possible to expand the actual base penalties of water-resource payments and generate financial funds reproduction water-resource potential.

3 Summary

Thus, improving the system of rental payments in the use of natural resources, including water, must be directed primarily on:

- promoting profitability of the business entities that carry out special use of natural resources;
- optimizing the distribution of natural resources between entities;
- effective financing of environmental protection measures by received of rental payments.

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