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АНАЛІЗ ЗАРУБІЖНОГО ДОСВІДУ ФУНКЦІОНУВАННЯ МІСЦЕВИХ ПОДАТКІВ ТА ЗБОРІВ

Фіскальна децентралізація є однією із необхідних умов незалежності та життєздатності органів місцевої влади, їх активної участі у розвитку підконтрольних територій, узгодження місцевих видатків із місцевими потребами та уподобаннями.

При реалізації стратегії децентралізації в Україні варто звернутися до передового зарубіжного досвіду перебігу даного процесу загалом та розширення бази оподаткування на місцевому рівні зокрема. Фінансовим фундаментом розширення повноважень місцевих органів влади в Україні за прикладом розвинених європейських країн є місцеві податки. В зарубіжних країнах ці податки і збори призначені стимулювати підприємницьку активність, сприяти розвитку місцевого господарства та його інфраструктури.

Ключові слова: *місцеві бюджети, місцеве оподаткування, Податковий кодекс, доходи, місцеві податки і збори, принципи формування фінансових ресурсів місцевого самоврядування, податкові надходження.*

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АНАЛИЗ ЗАРУБЕЖНОГО ОПЫТА ФУНКЦИОНИРОВАНИЯ МЕСТНЫХ НАЛОГОВ И СБОРОВ

Фискальная децентрализация является одним из необходимых условий независимости и жизнеспособности органов местной власти, их активного участия в развитии подконтрольных территорий, согласования местных расходов местными потребностями и предпочтениями.

При реализации стратегии децентрализации в Украине стоит обратить передового зарубежного опыта протекания данного процесса в целом и расширение базы налогообложения на местном уровне, в частности. Финансовым фундаментом расширение полномочий местных органов власти в Украине по примеру развитых европейских стран являются местные налоги. В зарубежных странах эти налоги и сборы предназначены стимулировать предпринимательскую активность, способствовать развитию местного хозяйства и его инфраструктуры.

Ключевые слова: *местные бюджеты, местное налогообложение, Налоговый кодекс, доходы, местные налоги и сборы, принципы формирования финансовых ресурсов местного самоуправления, налоговые поступления.*

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ANALYSIS OF FOREIGN EXPERIENCE OF LOCAL TAXES AND FEES FUNCTIONING

Introduction. *In terms of financial and political crisis of the special urgency of the problem of rational spending the budget resources, finding additional sources of financing social needs, one of which is decentralization of state power. Fiscal decentralization is one of the necessary conditions for local authorities independence and viability, their active involvement in the development of the controlled areas, matching local expenditure with local needs and preferences.*

Purpose. *In the implementation of the decentralization strategy in Ukraine is to draw the best foreign experience of the flow of this process and broadening the tax base at the local level in particular. Financial Foundation for the empowerment of local authorities in Ukraine on the example of developed European countries is local taxes. In foreign countries, these taxes and fees are intended to stimulate business activity, boost the local economy and its infrastructure.*

Results. *The financial basis for expanding the powers of local authorities in Ukraine, based on the example of developed European countries, should become local taxes. The role of the latter can not be limited to filling the revenue part of local budgets, since in foreign countries these taxes and fees are intended to stimulate entrepreneurial activity, promote the development of local economy and its infrastructure. Due to introduction of a number of privileges in local taxation it is possible to solve a number of local infrastructure, environmental and other problems, improve socio-economic indicators of separate administrative and territorial units, stimulate rational use of natural resources, expand markets for environmentally friendly products, etc.*

Conclusions. *Summarizing the results of the study, we can note that fiscal decentralization is a strategically important process, the deployment of which in Ukraine will allow to expand the responsibilities of local authorities and, as a result, improve the quality of provision of public goods and services.*

Keywords: *local budgets, local taxation, Tax code, income, local taxes and fees, principles of forming the financial resources of local government tax revenues.*

JEL Classification: *H 20; H 25*

Problem Formulation. In terms of financial and political crisis the problems of rational spending of budget resources, the search for additional sources of social needs financing, one of the ways of resolving which is the decentralization of state power, become of particular importance. Moving the fiscal capacity to the level of local self-government will provide their financial autonomy, self-sufficiency and, as a result, will create the basis for the quality provision of public services. Today fiscal decentralization is one of the necessary conditions for the independence and viability of local authorities, their active

participation in the development of controlled territories, the coordination of local expenditures with local needs and privileges that justifies the need to study foreign practice in order to implement it in state practice.

Recent research and publication analysis. The issue of tax transformation remains the subject of intensive research carried out by foreign and domestic scientists over the past decades. The theoretical basis of research are works of foreign economists such as: J. Brueckner, R. Dernberg, J. DePater, J. Karayan, K. Kaushal, J. Marshall, P. Musgrave, G. Myers, W. Hoyt, however, a number

of aspects of this multifaceted scientific problem remain insufficiently researched and substantiated.

Presenting of main material. An assessment of the particular state tax system can be made on the basis of the Paying Taxes rating. This rating reflects the tax size and administrative burden on the medium company in different countries around the world. It is made by the World Bank together with PwC and is the part of the rating on ease of

Doing Business. The indicators with a help of which tax systems of different countries can be compared by Paying Taxes rating are: general average tax rate; the time that a payer spends on paying all taxes in a year; the average amount of tax payments. On the basis of these economic indicators are ranked by ease of taxes payment (Table 1).

Table 1 Ranking the world economies according to the ease of taxes payment (Paying Taxes 2017)

The easiest	Rank	The hardest	Rank
UAE	1	Russian Federation	45
Qatar	1	Ukraine	84
Hong Kong	3	Belarus	99
Bahrain	4	...	
Ireland	5	Algeria	155
Kuwait	6	...	
Denmark	7	India	172
Singapore	8	Cameroon	180
Macedonia	9	Venezuela	185
Great Britain	10	Mauritania	188

Source: [4]

According to the data of the table. 1, the top 10 contains several economies that are small or rich in resources. Some countries are based on one or two sectors that generate the most of state revenues. The economies of such countries as Qatar, the United Arab Emirates, Saudi Arabia and Oman are rich in natural resources and form the majority of state revenues with a help of other means rather than through taxation. Assessing the ease of paying taxes in the EU, it should be noted that, according to the Paying Taxes 2017 rating, the best positions are in the United Arab Emirates ranked the 1st, while the worst are in Chad, ranked 189th place.

Ukraine occupies the 84th place in the rating today, so the domestic tax system is one of the most complex and least systematized. Currently,

the state has an effective tax rate of 52.2%, which necessitates spending 350 hours a year for the preparation of tax reporting and paying the tax payments. However, positive changes should be noted. In particular, in 2011, Ukraine was the last in the world (183 out of 183 studied economies) by the number of taxes, and domestic businesses in one form or another paid 135 different payments.

The increasing of the rating is due primarily to the adoption of the Tax Code and the introduction of electronic filing reporting. Further steps in this direction are connected with the increase of the tax system predictability, simplification and improvement of the procedure for collecting tax liabilities, combating tax evasion and introducing

additional measures against the shadowing of the economy as a whole.

Constructing the national model for allocating financial resources between levels of government, one should turn to the foreign experience of financial decentralization [10].

Evidence of active deployment of decentralization processes in most European countries is the increase in the volume of state budget expenditures. For example, in such countries as Sweden, Denmark, Spain, the share of local budget expenditures in total state expenditures is more than 50% [12]. The important indicator of budget decentralization

level is also the share of own revenues in the structure of the territorial community revenues. The countries where this figure exceeds 50% are Denmark, Sweden, Finland, Luxembourg, Austria, France, Ireland, Portugal, etc. [14]. In Figure 1 it is shown the dynamic of indicators of the expenditures share (revenues) of local governments in the total expenditures (revenues) of the budget system for developed and developing countries.

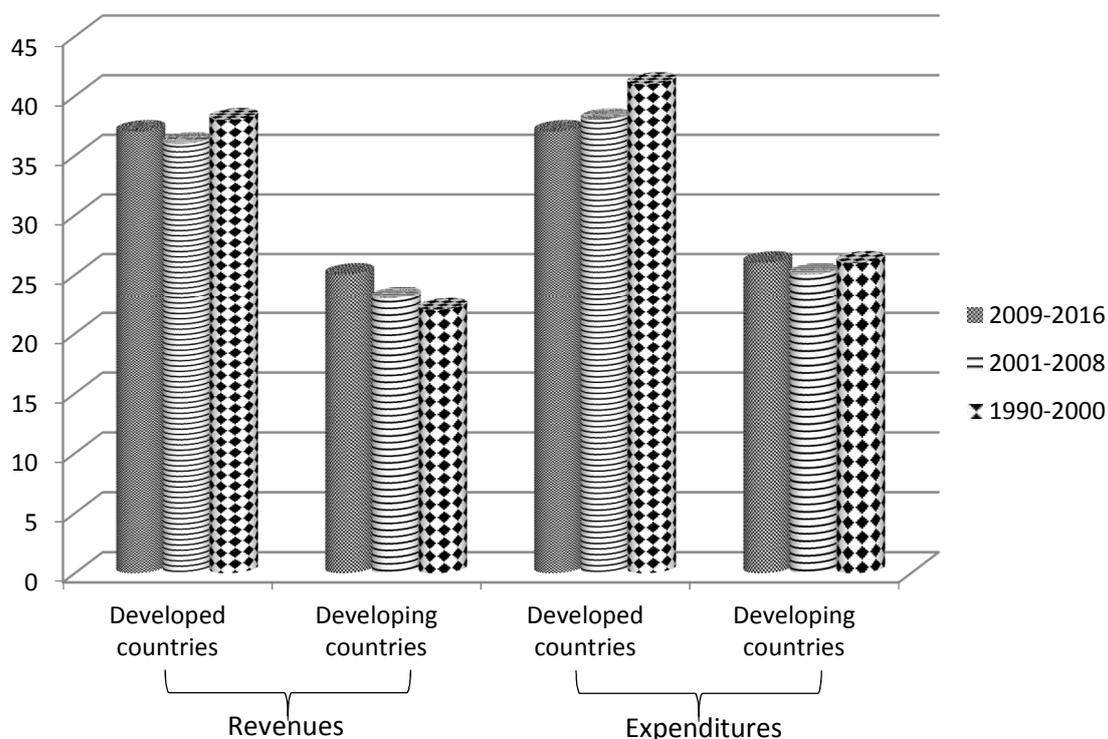


Figure 1 – Average share of expenditures (revenues) of local authorities in total expenditures (revenues) of the budget system for developed and developing countries

Source: generalized by authors

As it is shown in Figure.1, the share of expenditures of local governments in the total budget expenditures of developed countries in the last decades was about 40%, while for developing countries - 25-26%. The share of own revenues of local governments in total budget revenues for the analyzed period was

approximately 37% for developed countries and 25% for developing countries. The positive tendency can be considered the dynamics of the last indicator, which has grown over the past years from 22% to 25%.

The level of fiscal decentralization is also indicated by the indicator of the local budget

revenues share in the gross domestic product (Figure 2). As it is shown in Figure 2, in the European Union countries about 45% of GDP is redistributed through the budget system. The share of local self-government revenues in GDP for the EU - 28 is 11.3%. The value of this indicator in the countries of Southeastern Europe is lower, namely: in Romania and

Moldova (9.4%); In Bulgaria, Croatia, Serbia, Slovenia (about 6-7%).

In Ukraine, the share of local budget revenues in GDP in 2016 amounted to 5%, which is twice less than the average in the countries of the European Union.

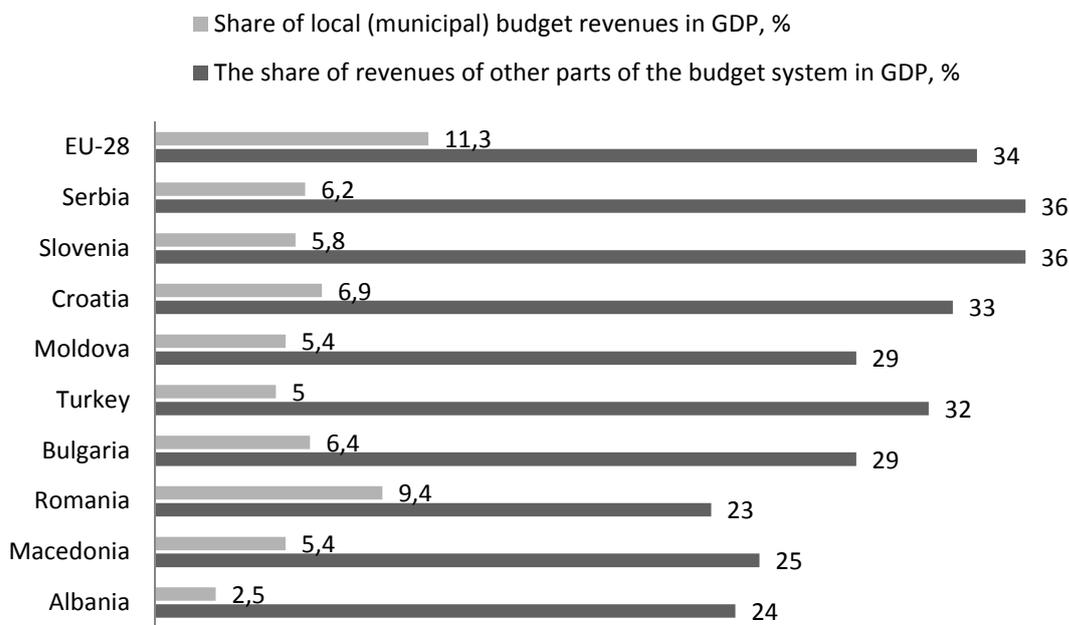


Figure 2 – Share of revenues of central and local budgets in GDP in separate countries of the world, 2016

Source: [3]

The amount of financial resources available to local municipalities should depend on the amount of tasks entrusted to local authorities. Today, the composition and level of providing the local goods and services by local governments are quite different in some countries, that is explained by the peculiarities of the historical development of the formation processes of the local self-government institution, state structure, national traditions, etc.

In lots of countries, funding for socially important areas such as education, labor protection, social protection, social security and others depends on local governments. Thus, most of OECD member countries spend 12-20%

of their public income, or 3-6% of GDP, on primary and secondary education, besides, 60-80% of these costs are spent on salary payments [2].

The financial basis for the local governments functioning in most developed countries is local taxes and fees. In Europe, a fairly branched system of local taxes has been formed: in France - about 50, in Italy - 70, in Germany - 55, in Belgium - 100. The number of local tax payments provides a wide opportunity to use them in different conditions and potential of administrative-territorial entities, which guarantees the stability of tax revenues. Countries that apply only a few local taxes and fees are more likely to be an exception than the

rule (for example, the United Kingdom of Great Britain).

The most common local taxes (fees) include property taxes, income taxes from citizens, sales tax, environmental taxes, etc. So, in Netherlands, they levy at the local level: municipal taxes, taxes on dams maintenance, taxes for water pollution and rubbish recycling tax; In Austria, taxes on employment, land taxes, advertising, entertainment and announcements taxes, tourist taxes, taxes on dog owners, etc; In France - land taxes (on built-up and unbuilt areas), taxes on cleaning the territories, taxes on housing, professional taxes, taxes on motor vehicles, taxes on gardening, etc. More than 20 local taxes are levied in Japan, with the most significant of them being the municipal tax on residents, property tax and municipal tax excise [8].

Property taxes are the most effective and fiscally significant locally. Their advantages include the following: the impossibility of transferring the object of taxation to another area with more favorable tax conditions (territorial binding); absence of influence on tax revenues of the economic conditions dynamics (stability of revenues); ease of administration for others. Taxpayers in foreign countries can act as legal entities and individuals, and the tax base is mainly the estimated value of the property (taking into account its location and / or its useful floor area).

In countries such as Poland, Belgium, Lithuania, Latvia, Slovakia, Slovenia, the real estate tax is more than 50% of the total volume of own revenues of local self-government bodies; In Denmark, Finland, Greece and Luxembourg, its fiscal value is somewhat lower (within 10% of its own revenues of local budgets). In the United Kingdom, Ireland, Estonia, almost all local government tax revenues are generated at the expense of property tax. Also, property taxes have a significant impact on local budget revenues of the United States - approximately 45% of local government self-government revenue and more than 70% of tax revenues from local budgets. In

Spain, similar indexes are 20% and 30%, while in France 25% and 35%.

In Germany, material taxation is represented by a land tax, which covers land plots located under real estate. Objectives of taxation are divided into two types:

- Type A - land plots in agriculture and forestry;
- Type B - land for development [11].

Property tax in Poland is the most important source of revenue for the lowest-level budgets (gmins). In particular, revenues from it to local budgets is more than \$ 3 million. The United States annually, or more than 15% of the total revenue of the gmina budgets. This tax is levied on both built-up and unbuilt areas (except for agricultural land and forest lands). The positive moment in the mechanism of this tax is that the establishment of the actual tax rate is the prerogative of local authorities, national legislation only fixes its maximum [6].

Property tax is one of the most significant sources of income for local governments in the United States too. Objects of property tax in the United States are land, residential property owned by individuals, as well as real estate for commercial purposes. The size of the tax is defined as a proportionate proportion of the object taxation value, but the methodologies used in different states vary considerably. The disadvantage of this tax is that it, as well as indirect taxes, has a regressive impact on low-income citizens, since it occupies a larger share in their assets than the assets of the secured population. Also quite often the owners of the real estate - the lessors include the amount of property tax in the rent, thus transferring the tax burden on tenants [5].

An important source of local budget revenues is the personal income tax, which in most developed countries counts on a progressive scale, taking into account the level of income of an individual citizen or the total income of the family. The theoretical analysis of the income taxation of individuals in European countries has allowed to distinguish two methods of administering tax payments:

- The local government determines the base and determines the rates of local income tax on its own;

- Local income tax is an increase in the national tax.

In our opinion, the first method has several advantages, the main of which - the possibility of adaptation of income tax to specific tasks of a particular territorial community. The disadvantage of deducting personal income tax to local taxes is the additional costs of its administering, which will be imposed on local authorities accordingly.

In the United States, the income tax on citizens is a two-tiered one - it is collected at the central level at rates fixed by the federal government of the United States, and goes to the federal budget, and at the local level, according to the rates set by the local authorities. As for the tax size, the United States uses mostly a progressive scale, and the level of progression at the local level is much lower than at the national level. For example, in the state of Maine, local self-government bodies set two income tax rates of 6.5% and 6.85%. Six states apply a single proportional rate [5].

An important component of the system of local taxation in many countries is taxes on corporate profits. Thus, in Germany, any type of economic activity carried out for the purpose of profit in the territories of the corresponding municipal entities is subject to industrial taxes. The tax size is determined by multiplying the tax base (adjusted income from employment) into the tax rate established by the local self-government bodies. The rate of industrial tax depends on the community which the payer is located in, and is an instrument which the community can influence tax revenues through.

The experience of Germany in introducing such local payments as dog taxes and entertainment taxes can be useful to Ukraine. A characteristic feature of these payments is that they are more regulative than the fiscal value. The first of these taxes is paid by the owners of dogs in order to control their numbers. Funds received from this tax are intended for use and used by local authorities for constructing and

maintaining the shelters for homeless animals, cleaning the territories, the infrastructure provision for the walking of dogs, etc. Besides, the additional tax burden on dog owners stimulates them to more responsible attitude to cleaning and keeping animals [11].

In most developed countries, environmental taxes are included in local tax payments. The need for full resources payment to local budgets is justified by the fact that the damage caused by inappropriate use of nature is precisely the particular administrative-territorial unit. Expansion of the municipalities financial base at the expense of environmental taxes will allow to implement programs of natural resources recreation at the local level, to develop and implement non-waste technologies, utilization of industrial waste, etc. Thus, the European Commission's Tax and Customs Directorate has allocated seven groups of environmental taxes, namely:

- energy taxes;
- transport taxes;
- pollution taxes;
- taxes for landfill;
- taxes on emissions that lead to global change;
- tax on noise exposure;
- taxes for the natural resources using.

In the countries of the European Union, during the last decade, there is a tendency to expand the use of environmental taxation as a progressive instrument of tax policy. For example, during 2002-2009, the growth rate of revenues from environmental payments in the EU amounted to 9.5%, while GDP growth rates for the same period reached 13.9%. During 2009-2016, the tendency has changed and the growth rates of paid environmental taxes exceeded the growth rate of GDP by 4.4 [1].

Regarding the volume of revenues from environmental payments both in absolute terms and in relative terms, they differ in different EU member states. Countries where the share of environmental taxes in GDP was the most significant and exceeded 3% are Germany (4.08%), Greece (3.68%), Croatia (3.86%), Italy (3.6%), The Netherlands (3.36%), Slovenia

(3.89%). The pace of change in the indicator was not marked by a steady upward tendency in any of the countries. In general, for the EU-28, the share of environmental payments in the gross domestic product during 2005-2016 was about 2.5%. In Ukraine, the share of environmental tax in GDP in 2016 was nearly 0.06%. An example of European countries shows that environmental taxation can become not only an additional source of local budget revenues but also an effective way to increase the profitability of production through the energy saving introduction, environmental and other innovative technologies. It will accordingly contribute to an increase in revenues from other tax payments such as VAT, corporate income tax, etc.

It is worth noting that in the EU member countries the rates of evasion from environmental taxes are much lower than from other types of tax payments. So, in Sweden the carbon tax evasion rate is 1%, while in the UK it is 2%, while the tax evasion is about 17%. Another advantage of environmental taxes is the low cost of administering them. In the UK, such costs are 0.22-0.34% of the total revenue from environmental taxes, while for VAT this indicator is 0.55%, and for the income tax is nearly 1.27%.

Among the instruments of tax incentives for environmental activities are tax deductions. So, in the US, a number of tax breaks are being used for effective natural resource potential using. According to the law, the depreciation periods of the treatment equipment are three times shorter than the normal industrial one. Also, a tax deduction of 10% is used for investments in cleaning equipment. In some states, sewage treatment plants and equipment are exempt from sales tax or are not taxed on property.

Conclusions. Summarizing the results of the study, we can note that fiscal decentralization is a strategically important process, the deployment of which in Ukraine will allow expanding the responsibilities of local authorities and, as a result, improving the quality of provision of public goods and services.

Implementing the decentralization strategy in our country, one should turn to the best foreign experience of the process in general and the tax base expansion at the local level in particular. However, one should remember the national peculiarities of the Ukrainian economy, as under certain conditions, decentralization may have a negative impact on economic growth, increase the differentiation of incomes, and lead to macroeconomic destabilization. These conditions include: the absence of fiscal decentralization strategy, the chaos of transferring budget powers process from state to local authorities, corruption and unprofessionalism of local officials, etc.

The financial basis for expanding the powers of local authorities in Ukraine, based on the example of developed European countries, should become local taxes. The role of the last can not be limited to filling the revenue part of local budgets, since in foreign countries these taxes and fees are intended to stimulate entrepreneurial activity, promote the development of local economy and its infrastructure. Due to the introduction of a number of privileges in local taxation, it is possible to solve a number of local infrastructure, environmental and other problems, improve the socio-economic indicators of certain administrative-territorial units, stimulate the rational use of natural resources, expand markets for environmentally friendly products, etc.

In addition, in order to differentiate funding sources for local governments and increase the financial potential of administrative-territorial entities in Ukraine, according to the experience of Denmark, the Netherlands, France and Norway, it is necessary to create support funds for municipalities whose task is to finance local investment programs of local governments.

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