

Фіскальна ефективність непрямих податків в Україні

Предметом дослідження є сукупність теоретичних та прикладних аспектів фіскальної ефективності непрямих податків в Україні.

Метою дослідження є аналіз фіскальної ефективності непрямих податків в Україні.

Методи дослідження. У роботі використано загальнонаукові та спеціальні методи емпіричного дослідження: системний; порівняння; аналогія. Аналітичний метод використаний при розгляді стану непрямих податків за відповідний період (2014–2018 роки) та абстрактно–логічний – при формулюванні висновків.

Результати роботи. У статті встановлено ролі непрямих податків, їх взаємозв'язок та вплив на формування бюджету України. Проаналізовано податкові надходження до Зведеного бюджету в розрізі непрямих податків, а також досліджено проблемні аспекти непрямого оподаткування на нинішньому етапі розвитку економіки і внесення пропозицій щодо її покращення.

Галузь застосування результатів. Галузь економіка та управління національним господарством. Результати даного дослідження можуть бути використані податковими органами різних рівнів підпорядкування, а також інші державні органи при плануванні бюджету України.

Висновки. Проаналізувавши сучасні тенденції розвитку непрямих податків в Україні можна стверджувати, що ключову роль у процесі формування доходів зведеного бюджету держави, належить саме йому, тому що він є найменш схильним до кон'юнктурних коливань світових цін на сировину та енергоносії порівняно з іншими податками. Проте цей податок є одним із найпроблемніших податків у вітчизняній податковій системі щодо його відшкодуванні з бюджету в Україні відповідно до європейських стандартів.

Ключові слова: ефективність, податки, непрямі податки, бюджет.

Фіскальная эффективность непрямых налогов в Украине

Предметом исследования является совокупность теоретических и прикладных аспектов фискальной эффективности косвенных налогов в Украине.

Целью исследования является анализ фискальной эффективности косвенных налогов в Украине.

Методы исследования. В работе использованы общенаучные и специальные методы эмпирического исследования: системный; сравнения; аналогия. Аналитический метод использован при рассмотрении состояния косвенных налогов за соответствующий период (2014–2018 годы) и абстрактно–логический – при формулировании выводов.

Результаты работы. В статье установлено роли косвенных налогов, их взаимосвязь и влияние на формирование бюджета Украины. Проанализированы налоговые поступления в сводный бюджет в разрезе косвенных налогов, а также исследованы проблемные аспекты косвенного налогообложения на нынешнем этапе развития экономики и внесение предложений по ее улучшению.

Область применения результатов. Отрасль экономика и управление национальным хозяйством. Результаты данного исследования могут быть использованы налоговыми органами различных уровней подчинения, а также другие государственные органы при планировании бюджета Украины.

Выводы. Анализируя современные тенденции развития косвенных налогов в Украине можно утверждать, что ключевую роль в процессе формирования доходов сводного бюджета государства, принадлежит именно ему, так как он является наименее подверженным конъюнктурным колебаниям мировых цен на сырье и энергоносители по сравнению с другими налогами. Однако

ЭТОТ НАЛОГ ЯВЛЯЕТСЯ ОДНИМ ИЗ САМЫХ ПРОБЛЕМНЫХ НАЛОГОВ В ОТЕЧЕСТВЕННОЙ НАЛОГОВОЙ СИСТЕМЕ ПО ЕГО ВОЗМЕЩЕНИИ ИЗ БЮДЖЕТА В УКРАИНЕ В СООТВЕТСТВИИ С ЕВРОПЕЙСКИМИ СТАНДАРТАМИ.

Ключевые слова: *эффективность, налоги, косвенные налоги, бюджет.*

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Fiscal efficiency of indirect taxes in Ukraine

The subject of the research is totality of theoretical and applied aspects of fiscal efficiency of indirect taxes in Ukraine.

The aim of the research is the analysis of fiscal efficiency of indirect taxes in Ukraine.

Research methods. The scientific and special methods of empiric research are used: system; comparison; analogy. The analytical method is used for consideration of the state of indirect taxes for corresponding period (2014–2018) and abstractly–logical at formulation of conclusions.

Research results. The roles of indirect taxes, their intercommunication and influence on forming of budget of Ukraine are determined in the article. Tax revenues in the Consolidated budget in the cut of indirect taxes, and the problem aspects of indirect taxation on the present stage of economy development and making suggestions in relation to its improvement are analysed in the article.

Result applications. Industry of economy and management of national economy. The results of this research can be drawn on by the tax officers of different levels of submission, and also other public authorities at planning of budget of Ukraine.

Conclusions. Analysing the modern progress of indirect taxes trends in Ukraine can be asserted, that key role in the process of revenue forming of the consolidated budget of the state, it belongs exactly to it, because it is the least liable to the fluctuation of world prices on raw material and energy suppliers comparatively with other taxes. However, this tax is one of the most problematic taxes in the home tax system in relation to its compensation from budget and use of different charts of illegal minimization of tax. Thus, providing of effective addition to the budget is one of key problems of the most world countries, including Ukraine, that having regard to difficult political and economic situation, in the conditions of present time, is appearing more sharply. Taking it into account, special attention must be needed to the research of the modern state systems of indirect taxation, that are necessary criterion for providing of terms of the stable economy growing of Ukraine.

Key words: *efficiency, taxes, indirect taxes, budget.*

Forming the problem. During the last years in Ukraine there are many efforts were added for creation and improvement of indirect taxation system, transformation of indirect taxes on the effective levers of national economy. However, as indirect taxes are one of the most difficult taxes of the home tax system, then such transformations were not carried out. For this reason the detailed analysis of their administration and entering budget have an important value both for taxpayers and for the state.

Analysis of researches and publications. In Ukraine the research of separate questions of indirect taxation and its influence on macroeconomic and social processes the researches of home scientists–economists are devoted: V.M. Kmit, O.A. Sotnichenko, Ya. A. Lytvyn, O.D. Vasylyka, V.V. Vasylychuk, I.V. Novosad, K.P. Sodelnikova and other. Without regard to plenty of scientific research–

es, all questions of volumes and dynamics of revenue are remained open from indirect taxes, taxes rates and directions of the modern system reformation of indirect taxation in Ukraine in accordance with European standards.

The aim of the article is establishments of indirect taxes role, their intercommunication and influence on forming of budget of Ukraine.

Results. The modern terms of the development of national economy dictate new requirements in relation to efficiency of pumping up the budget of Ukraine. The basic source of that are lines and indirect taxes. Correlation of direct and indirect taxation represents the level of the development of national economy.

From the point of view of fiscal tasks solving indirect taxes there are always more effective of lines, as impose tax consumption, that in turn, it is more stable and inflexible size, than profits. It is very hard

to deviate from them and easily enough to control their payment. For this reason psychologically indirect taxes are perceived by payers easier, in fact they are hidden in price and in the moment of payment the customer does not always realize, that he or she pays tax [1, p. 424]. To such taxes in accordance with the legislation of Ukraine belong value-added tax (VAT), duty and excise tax.

Analysing the structure of tax revenue in the consolidated budget of Ukraine during 2014–2018, it is needed to notice that indirect taxes demonstrated higher fiscal efficiency comparatively with lines. Thus, they provided from 43,1 % in 2014 and 42,1% in 2018 general volume of revenue of the consolidated budget, while lines – from 37,4 % to 41,2 %. This tendency conflicts with practice of taxation of countries with the modern market economy, where the size of indirect taxes, including VAT, excise tax and duty, belongs to the total revenues of budget presents no more than 10–15%.

It should be noted that administration of indirect taxes, unlike process control of production of lines, envisages the row of additional procedures (in particular in part of account of payers, presentation of

accounting, marking of excise products and others like that), the presence of that results in its greater complication and expenses [7, p. 122]. Therefore, it is expedient to consider the place of each of indirect taxes in the tax system of Ukraine (table. 1).

Deep analysis of the types of indirect taxes testifies that basic point from position of budgeting there was value-added tax (VAT). The greatest level its part attained in 2018 (75,1 %), increased on 4,5% comparatively with 2017. Reduction of revenue from this tax is observed in 2015–2016 to 61,6 and 65,9 % accordingly.

The second level after fiscal efficiency is excise tax. This tax had a tendency to increase from 22,9 % in 2014 to 24,3 % in 2017, under reaching the greatest level (28,4 %) in 2016. However, in 2018 there is sufficiently substantial reduction to 20,2%. The third level on the size of budgetary revenue of indirect tax is a duty: its part in 2014 is presented 6,4 %, went down to 4,7 % in 2018

Let's analyse more detailed what are change in the volumes of revenues of each of the marked taxes and basic factors that influenced on their change are connected.

Table 1. Structure of indirect taxes in the revenues of the consolidated budget of Ukraine during 2014–2018.

Indexes	Years									
	2014		2015		2016		2017		2018	
	billion. hrn	%	billion. hrn	%	billion. hrn	%	billion. hrn	%	billion. hrn	%
Value Added Tax	139	70,7	178,4	61,6	235,6	65,9	313,9	70,6	374,2	75,1
Excise tax	45,1	22,9	70,8	24,5	101,7	28,4	108,2	24,3	100,7	20,2
Duty	12,6	6,4	40,3	13,9	20,3	5,7	22,3	5,0	23,2	4,7
Total of indirect taxes	196,7	100	289,5	100	357,6	100	444,4	100	498,1	100

Created by authors according to the source publications [2–6].

Table 2. Dynamics of revenues of value-added tax in the consolidated budget of Ukraine in 2014–2018

Indexes	Billions of hrn.					Growth rate, %			
	2014	2015	2016	2017	2018	2015/2014	2016/2015	2017/2016	2018/2017
Value Added Tax	139	178,4	235,6	313,9	374,2	+28,3	+32,1	+33,2	+19,2
Value Added Percentage from produced commodities in Ukraine (work, services)	80,2	107,7	139,5	180,2	210,8	+34,3	+29,5	+29,2	+17,0
Fiscal refunding	-43,2	-68,2	-94,4	-120	-131,6	+57,9	+38,4	+27,1	+9,7
Value Added Tax from imported commodities in Ukraine	102	138,9	181,4	250,5	295	+36,2	+30,6	+38,1	+17,8

Created by authors according to the source publications [2–6].

From 2014 for 2018 without regard to the appearing of temporally occupied and uncontrolled territories and changes in the amount of management subjects that pay VAT in budget, revenue is grew (table 2) from this tax. So, in 2014–2018 VAT provided in average 30,1 % from the general volume of revenue of the consolidated budget of Ukraine. The total sum of revenue from VAT in 2014 – 2018 grew on 235,2 billions of hrn., or on 44,3 %, VAT from produced commodities in Ukraine grew on 130,6 billions of hrn., or on 38%, VAT from the commodities imported on the territory of Ukraine is on 193 billions of hrn., or on 34,6 %.

The substantial increase of VAT revenues can be looked after from 2016 introductions of 7% rate became the the most important factors of increase that on medical facilities, partial abolition of the dedicated mode of VAT for agricultural producer (from January, 1, 2016, that provided 8,8 billions of hrn. of tax revenues additionally). Another substantial factor is introduction from February 1, 2015 the system of electronic administration of VAT with the use of special VAT account, open for every payer in the authorities of Government treasury service, and also registration of tax invoices in the Single register of tax invoices.

Also the increase of revenue from VAT was entailed by inpayment in 2018 of National Joint Stock Company «Naftogas of Ukraine» in budget 4,75 billions of hrn. of VAT from produced goods in Ukraine (works, services) on the results of the Stockholm arbitration court's decision [8, p. 23].

It is, however, possible to look after that during 2014–2018 the least growth of VAT revenues' rate in the consolidated budget of Ukraine was observed

in 2018 – 19,2 % comparatively with previous years accordingly. Principal reason is the increase of requests on the compensation of VAT. As it takes place automatically on principle «how many it is needed – the state recovered». Thus, in 2018 the sum of the tax declared to the compensation grew on 11,6 billions of hrn. or on 9,7% comparatively with 2017.

In this connection Ya.A. Lytvyn offers such directions of improvement of VAT administration in Ukraine: liquidation of ineffective privileges from VAT (it consists in the decline of VAT rate with simultaneous liquidation of most privileges. It refutes procedure of tax administration and proceeds principle of its justice; input of the differentiated rates of VAT; providing of timely compensation and conditioning VAT for non-admission of new debts; improving of processes of VAT administration [9, p.729]. Realization of offered events during tax reform, certainly, will result in the decline of VAT revenues in budget in the first years of its realization, but the compensative factor legalization of commodity streams, increase of consumption volumes that in result will extend the base of taxation.

The second position in indirect taxes from the point of view of fiscal efficiency is occupied by excise tax. It is one of tax that predetermines permanent and stable revenues in the consolidated budget of Ukraine. During 2014–2018 excise tax provided in average 10,6 % from the general volume of volumes of the consolidated budget of Ukraine and had a stable tendency to the increase, except for 2018 (table 3).

The total sum of revenue from excise tax in 2014 – 2018 grew on 55,6 billions of hrn., or on 55,2 %, including from the excise commodities produced in Ukraine on 38,6 billionsof hrn., or on 57,6 %, excise

Table 3. Dynamics of revenues of excise tax in the consolidated budget of Ukraine in 2014–2018

Indexes	Billions of hrn.					Growth rate,%			
	2014	2015	2016	2017	2018	2015/2014	2016/2015	2017/2016	2018/2017
Excise tax	45,1	70,8	101,7	108,2	100,7	+57,0	+43,6	+6,4	-6,9
Excise tax from the excisable commodities produced in Ukraine	28,3	38,8	55,1	65,3	66,9	+37,1	+42,0	+18,5	+2,5
Excise tax from imported on custom territory of Ukraine of excisable commodities	16,8	24,3	35,0	36,9	27,9	+44,6	+44,0	+5,4	-24,4
Excise tax from realization of retail business management of excisable commodities subjects	–	7,7	11,6	6	5,89	–	+50,6	-48,3	-1,8

Created by author according to the source publications [2–6]

tax from the commodities brought on the territory of Ukraine – on 11,1 billions of hrn., or on 39,7 %.

From data of table 3 we can see that during 2014–2018 the biggest growth of revenue rate from excise tax in the consolidated budget of Ukraine was observed in 2015 – 57 % comparatively with the previous year. Such substantial increase of revenue level took place as the result of these factors:

1) electric energy, as the result of withdrawing of tax in the form of surcharge to the rate applicable on electricity and heat is included to the list of excisable commodities

2) increase the rates of excise tax on petrol, diesel fuel, condensated gas and ecological tax is withdrawn from the produced and imported fuel;

3) increase the rates of excise tax on transport vehicles and included to the list of excisable commodities of trucks and busses with the aim of indemnification of emoluments of tax abolishment for the first registration of transport vehicles [11, p. 6–7].

Also during analysable years the changes of commodity structure of excise tax revenue took place in the consolidated budget, in particular, for this period specific gravity of fuel grew from 34,4 % (in 2014) to 46,4 % (2018), alcoholic beverages grew shortly from 21,43 % to 11,2%, tobacco from 40,14 % to 34,37 %. So, the increase of specific gravity of revenue (in 2018) of excise tax from fuel is related mainly to the increase of course of euro on 12,0% the to last year.

However, in 2018 there is reduction of revenues from excise tax on 7,5 milliards of hrn., that is connected with the significant fluctuations of volume level of tobacco realization at the internal market from 2014 for 2016. In 2018 present reductions of tobacco revenue are on 4, 6 % (comparatively with 2017), that arose up through reduction to their realization (supply) to taxation, that conditioned by the presence of considerable supplies of the prepared products at wholesale companies.

The volume of consumption of this product at the internal market also diminished and was provided

due to the production and import (excise is prepaid in current year), and also due to the reduction of overall surplus on the wholesale dealers 7,4 milliards of items (excise was paid in previous years) [11, p.8–9].

Among the directions of transformation of taxation in relation to the excise tax, V.M. Kmit distinguishes such directions: introduction of gradual mechanism of excise tax production to the requirements of EU in the conditions of approaching Ukraine to the European concord; bringing pay for licenses to the level of indemnification of the services rendered by the state; increase of part of excise tax in profitable part of budget and strengthening of its regulative influence on pricing at the market of commodities, dangerous for population, with the aim of reduction of their consumption volume; gradual input of excise warehouses for the separate types of commodities [12, p.1127].

Next indirect tax is a duty. An important role in the tax system of Ukraine in the context of fiscal resource is played exactly by import and exported duty that is one of the basic instruments of defence and protectionism politics of the state. In countries with the developed economy revenue in budget from a duty is practically absent. In Ukraine the exported duty is entered on the insignificant list of commodities, mainly raw material products that has a strategic value for functioning of home economy. But import duty is assess the considerable list of goods, rate on which Ukraine reduces gradually, executing the terms of stay in WTO [13, p. 166– 167].

During 2014–2018 imported and exported duty was provided on the average 3,16 % from the general volume of revenues of the consolidated budget of Ukraine. Dynamics of revenue of duty in the period of 2014 – 2018 is sufficiently positive (except 2016), namely there is the grow on 10,7 milliards of hrn., or on 54 %.

From data of table. 4 we can see that the least growth of revenues of imported and exported duty rate in the consolidated budget of Ukraine was ob-

Table 4. Dynamics of revenue of duty in the consolidated budget of Ukraine in 2014–2018

Indexes	Billions of hrn.					Growth rate,%			
	2014	2015	2016	2017	2018	2015/ 2014	2016/ 2015	2017/ 2016	2018/ 2017
Duty	12,6	40,3	20,3	22,3	23,3	+219,8	- 49,6	+9,8	+4
Import duty	12,4	39,9	20	22,2	23,2	+221	-49,8	+11,2	+4,6
Export duty	0,22	0,42	0,36	0,64	0,52	+90,7	-11,9	+74	-19,8

Created by author according to the source publications [2–6].

served in 2018 – 4 % comparatively with the previous year, and the most is in 2015.

In 2014 – 2018 the structure of revenues of imported and exported duty in the consolidated budget of Ukraine practically did not have changes and was characterized repressing part of import duty. During the investigated years part of import duty on the average is presented 98,1 %, and specific gravity of the exported duty is 1,9 %.

Increase of ratio of import duty in 2015 is pre-defined by application of the effective events, sent to realization of the proper organization of custom control, providing of plenitude of commodities taxation, authenticity of commodities declaration, transport vehicles that move through the custom border of Ukraine, strengthening of work from control above the rightness of determination custom cost of commodities.

In 2016 revenues from a duty diminished in connection with the decline of import volume to Ukraine and slow rates of home product output to the foreign markets. In connection with the increase from 15.09.2016 the size of the exported duty on scrap-metal reduction to the export of these products took place in three times (from 10 euro after 1 т to 30 euro), that negatively influenced on exported duty [14, p. 164]. And in 2017 to these factors we can add worsening of trade relationships with Russia as one of the general trade partners of Ukraine at one time.

In 2018 the present tendency to the decline of rates of exported duty for commodities that take place from EU. It is foremost related with signing the Agreement about an association with European Union after that our state assumed an obligation during the certain period to diminish the exported duty on some commodities. Thus, after completion the transitional period, Ukraine will have zero rates of duty practically on all commodities, that producers of home products will supply in EU. At the same time commodity producers from EU also will practically compete with home producers [15, p.164–165]. Thus, that the mechanism of administration of imported and exported duty became the important instrument of pumping up the state budget of Ukraine, in opinion of O.H. Voloschuk nad V.M. Kmit, it is necessary to bring in certain changes to the current legislation. For this purpose it is necessary to introduce the differentiated approach to the level of custom taxation de-

pending on produced commodities in the country at insufficient, sufficient or surplus levels; introduction of events of custom-tariff defence of agricultural production of Ukraine, including the means of seasonal custom taxes application; reduction of list of countries that use privileges in area of custom taxation [12, p.1127].

Conclusions

The analysis of indirect taxes testifies that basic from the position of pumping up the budget was the tax value-added. On the whole, this tax plays a key role in the process of revenue forming of the consolidated budget of the state, as it is the least liable for fluctuations of world prices on raw material and electricity comparatively with other taxes. Thus, it remains to one of the most problematic taxes in the home tax system. According to the question to its compensation from the budget and use of different charts of illegal minimization of tax and even direct illegal subsidizing from the budget is actual nowadays. The second on the volume of revenue is excise tax, the third position is occupied by a duty. Thus, indirect taxes in the structure of the tax system of Ukraine come forward to one of basic sources of pumping up the budget. However, taking into account the prospects of eurointegration of Ukraine, it is necessary to harmonize current tax legislation and improve the structure of tax revenues in the budget system of Ukraine.

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