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## **FISCAL IMPORTANCE EVALUATING OF ENVIRONMENTAL TAXES IN UKRAINE**

The article discusses aspects of the assessment of the fiscal importance of environmental tax in Ukraine taking into account the results of the European countries. Relevance of the chosen research topic explains the critical challenges in the financial allocations for greening the national economy in a protracted economic crisis in Ukraine. It's adopted by the Tax Code of the environmental tax hides a strong potential for development, because scientific research to improve it is a priority for the unified tax labor and environmentalists. The resulting estimate of the fiscal importance of environmental tax in Ukraine by examining indicators and trends in its share of revenues from it in all levels of the budget of Ukraine has demonstrated its fiscal insignificance. These trends have been reflected on the background of indicators of public expenditure on environmental protection in Ukraine, the dynamics are not coincided with each other. Investigation of the structure of tax

revenues from environmental taxes has shown that the lion's share of the volume of payments accounts for revenues from emissions of pollutants into the atmosphere from stationary sources of pollution. Comparison of the amount of calculation and payment of actual environmental tax showed partial systematic failure to pay amounts of accrued environmental tax on all of its components. Lowest rates show actual payment penalties for violation of legislation on environmental protection. The low level of fiscal importance of environmental tax necessitates finding fundamentally new ways to improve and develop. Within corresponding financial support for greening process of the national economy and the nature of the potential environmental tax is proposed not to limit the parameters of taxes, and treat it as a financial instrument to prevent and ensure adequate funding for the consequences of environmental pollution on the territory of Ukraine.