

## SECTION 6. ECONOMY OF NATURAL RESOURCES MANAGEMENT AND ENVIRONMENT PROTECTION

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### **METHODOLOGICAL PRINCIPLES OF DETERMINING THE TAX AND ENVIRONMENTAL FEES FROM WATER USERS OF BLACK SEA REGION**

Development of modern society is based on intensive use of natural resources, which leads to technological changes in the environment that have negative environmental and socio-demographic consequences for society and Ukraine. Deterioration of health and relatively short life of citizens in Ukraine compared with European countries are directly related to environmental pollution and poor level of ecological safety of human life.

The paper evaluates the use of tax instruments and methodical approaches to improving of fiscal management of water resources to attract the Black Sea region to compensate the public for damage inflicted by their activities.

It is found in the study that water is a market commodity, which price should take into account environmental damage of aquatic

ecosystems as a result of selection and water pollution, salinization, inundation and waterlogging of land adjacent to the transportation channels, etc., and the establishment of the basis of fair market relations between its suppliers and consumers.

The algorithm for determining the value of water North-Crimean channel for consumption or use with special regard to environmental tax is carried out in three stages: 1) scope and terms of water use block-based progression system; 2) determining of the environmental tax; 3) determining of the market value of water component. The use of this algorithm will determine the environmental tax at the level corresponding to the actual volume of water use and identify particular setting of its size depending on the performance (or not) of conservation measures.