

WAYS TO IMPROVE THE ADMINISTRATION OF LOCAL TAXES AND FEES IN UKRAINE

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Abstract

The article substantiates the role and place of local taxes and fees in ensuring effective social and economic development of the state and regions. Considerable attention is paid to the theoretical, institutional and regulatory foundations of the administration of local taxes and fees by tax authorities and relevant executive units of local administrations. The factors that have a positive or negative impact on the formation of local budget revenues due to the corresponding tax payments are determined. A comparative analysis of the indicators of the local budgets implementation in Ukraine at the expense of local taxes (unified tax, property tax) and fees (fee for parking spaces for vehicles, tourist tax) was carried out, which made it possible to reveal the significant fiscal role of the unified tax and land fee. Emphasis is placed on the priorities of improving the administration of tax on immovable property other than land in Ukraine taking into account the experience of foreign countries.

Ways to increase the efficiency of the administration of local taxes and fees in Ukraine are proposed, taking into account the modern realities of the development of the world and national economy. Among them, key ways are the following: introduction of an effective system of assessment of real estate objects for taxation purposes, provision of tax autonomy of local self-government bodies in terms of administration of local taxes and fees, interaction of local self-government bodies and tax administrations in the context of control over the payment of local taxes and fees to budgets, implementation of digital technologies into the system of administration of local taxes and fees in Ukraine, taking into account foreign good practices.

Keywords: *tax system; functions of taxes; local taxes and fees; revenues of local budgets; local self-government bodies; social and economic development of territorial communities.*

JEL Codes: *E62, H70, R11*

Introduction

Modern conditions for the formation of effective inter-budgetary relations require active scientific research in the field of administration of local taxes and fees.

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Accumulation of fiscal resources of municipalities in most developed countries of the world occurs at the expense of the revenues from local tax payments. This aspect encourages local self-government bodies to take maximum measures for the effective administration of delegated and fixed taxes and fees in order to increase the fiscal potential of local budgets, create an appropriate living environment and effectively perform functions and tasks to ensure sustainable social and economic development of regions. That is why increasing the role of local taxes and fees and increasing their share in own revenues of local budgets is one of the main tasks of the fiscal policy of the state, regions and territorial communities.

Local taxes and fees should be the main source of income for budgets of local self-government bodies as they form their own funds. This statement is especially relevant in the complex implementation of financial decentralization measures, which consist in the transfer of the sources of local budget revenues from the state budget and the corresponding powers to manage them from the state executive authorities to local self-government bodies in the context of the implementation of relevant functions.

At the same time, effective administration of local taxes and fees will contribute to increasing the fiscal potential of territorial communities in Ukraine to adequately overcome the negative consequences caused by wartime risks. The Ukrainian system of local taxes and fees does not correspond to world principles due to the fact that the legally approved local taxes and fees and their rates do not take into account the real capabilities of taxpayers and thus, do not perform a stimulating function. At the same time, significant obstacles to the development of local taxation are the unstable state of tax legislation and the inconsistency of certain Ukrainian legal acts. Thus, the problem of the formation of financial resources of local budgets at the expense of appropriate taxes and fees is relevant and requires the optimization of scientific research in the context of the development of proper optimization recommendations.

Results and Discussion

In most scientific studies, the essence of taxes is defined as mandatory payments established by the state, which are carried out in accordance with the procedure established by law for the formation of budgetary resources and are directed to the financing of the state's functions. Taxes are the most effective tool for regulating social and economic processes. In the essence of the tax itself there are enormous opportunities for the state's influence on balanced economic growth, stimulation of entrepreneurial activity and improvement of citizens' well-being. Taxes, which are included in the state and local budgets for the formation of own revenues, play a decisive role in ensuring the performance of the state function of social and economic processes' regulation.

The entire range of relations that arise in the field of tax and fee administration is regulated by the Tax Code of Ukraine, which normatively declares the division of taxes and fees, international and local taxes. At the same time, local taxes are required to be paid on the territory of the corresponding territorial communities. They are established in accordance with the list and within the limits of marginal tax rates determined by the current tax legislation (Tax Code of Ukraine, 2010).

In Ukraine, setting the amount of local taxes and fees (within the limits set by the budget and tax legislation) belongs exclusively to the competence of local self-government bodies. Thus, they have real opportunities to influence the amount of income from the specified tax payments to the relevant budgets for the optimal formation and use of the resource potential of local self-government bodies, which serves as a source of social and economic development for territorial communities.

Paradoxically, local authorities have some autonomy only in the area of local taxes and fees. Undoubtedly, the establishment of local taxes and fees not provided by the Tax Code of Ukraine is prohibited. The powers of village, township and city councils regarding rates and fees include setting the rates of local taxes and fees within the limits of the rates determined by the Tax Code; determination of the list of tax agents in relation to the tourist tax; a change in the size of their rates; the provision of tax benefits, which entails a change in the tax obligations of taxpayers (Luchyshyn, 2019).

During the legislative regulation of the system of local taxes and fees, a number of factors must be taken into account:

- 1) consolidation of such revenue sources under local budget that would ensure stable income and financing of local authorities' own powers;
- 2) combining the interests of the state and local self-government to limit the unjustified influence of state power on local taxation;
- 3) expediency and reasonableness of introduction of local taxes and fees on the relevant territory;
- 4) appropriateness of the sums of funds coming to the budgets from such taxes and fees with the costs of their administration, etc.

Along with this, it is worth paying attention to the following shortcomings in the administration and regulation of local taxes and fees:

- lack of an effective (stable) legal field that would correspond to modern business conditions;
- lack of interest of local authorities in additional fundraising from local taxes and fees, primarily due to the peculiarities of determining the amount of inter-budgetary transfers (grants);

- secondary nature of local taxes and fees compared to national taxes;
- lack of environmental taxation as a purely local tax;
- underdevelopment of self-taxation as an alternative form of income to local budgets, which is associated with insufficient awareness and distrust of the population in this type of financing of one-time targeted measures of social and household nature (Kmit & Vovchanskyi, 2018).

At the same time, the fiscal and regulatory potential of local taxes and fees in the world is quite differentiated: in some countries their revenues to municipal budgets are significant (more than 40%), in others they are less significant. In Ukraine, the share of local taxes and fees is much smaller than in developed countries and is about 7% of the total revenues of local budgets (Kaneva, 2023). The administration of local taxes and fees in Ukraine attests to their insignificant role in shaping the finances of local self-government bodies compared to the revenues of local budgets in foreign countries, which outlines certain prospects in this direction. It should be noted that, on average, property taxes generate 0.3-0.6% of GDP in low- and middle- income countries, 1.1% in OECD countries. The average value of the specific weight of property taxes in GDP for the EU-27 in 2021 was 2.19%, in Ukraine the ratio of property taxes to GDP in 2021 was 0.79% (Maidannyk & Zhuravel, 2020).

Remarkably, in Japanese legislation there is the Law “On Local Taxes”, which defines the types of taxes that can be administered by local authorities. According to this Law, local authorities are given the right, if necessary, to apply tax rates that exceed the standard ones. The enumeration of these taxes is limited to the list given in the specified Law (Eleni, 2024). In addition, they may introduce taxes not provided by this Law, but only on condition that the Minister of Internal Affairs gives his consent to this. In terms of quantitative indicators, in Japan they make up to more than 20 taxes, among which 12 are at the prefectural level and more than 10 are municipal. Among the municipal taxes, the largest of the total amount of taxes received by municipalities is the resident tax (50.6%) and the property tax (37%). The uniqueness of Japan’s regional tax policy is ensured by a combination of such factors as high rates of economic growth and a moderate level of public spending compared to other countries (this was significantly facilitated by the almost complete absence of a military budget).

In our opinion, the experience of understanding and the creative application of high-quality regional tax policy carried out in Japan is worthy of imitation in modern Ukraine. About 49% of local taxes are transferred to the budget, which is of particular importance for the formation of their financial base, since such a tax system has exceptional flexibility and high adaptability (Leodolte, Princen, Rutkowski, 2022).

The comparative analysis proved that in Ukraine the role of local taxes and fees in the structure of tax revenues remains insignificant. Since 2015, there has been a moderate increase in the share of local taxes and fees from 0.5% of GDP in 2014 to 1.7% of GDP in 2022, which is a result of the decentralization reform. However, this share remains low compared to the level of EU countries with decentralized management systems. Local self-government bodies do not have a significant influence on the formation of the country's cash flows, but mainly use the funds provided for them in the form of local taxes and fees, fixed shares of national taxes and inter-budgetary transfers.

In general, we state that in the period 2015-2022, the tax dominance of local budgets strengthened and their specific weight exceeded the specific weight of official transfers. However, after the introduction of martial law in Ukraine such trends became more dynamic and dependent on global fiscal decisions regarding financial support for Ukraine.

However, the dominance of tax revenues in the structure of local budgets testifies to the strengthening of the financial independence of local self-government bodies, although the correlation of revenues with expenses requires greater financial flows, which can be comprehensively ensured by increasing the tax potential of local self-government bodies at the expense of non-tax and credit-grant resources.

In our opinion, effective tax policy and redistribution of tax revenues (qualitative performance of fiscal and distributive functions of taxes at the local level) are able to strengthen the autonomy of local economic development, adequate to the level of the developed countries of the world (Sydor, 2019).

Decentralization mechanisms made it possible to generate revenues of local budgets taking into account the share of certain taxes and fees (personal income tax, excise tax, rent, etc.) as well as the delegation of a single tax to the category of local payments. The rules of enrollment and the amounts of the share are declared in the Budget Code of Ukraine.

This approach is characterized by a positive impact on the formation of the fiscal potential of local self-government bodies, as evidenced by the pragmatism of the accumulation of taxes and fees to local budgets in the 2019-2022 period (Table 1).

Table no.1 – Formation of tax capacity of local budgets in Ukraine, million hryvnias

| № | Tax payments | Percentage off is calcharges into local budget | 2019 | Share in tax revenues | 2020 | Share in tax revenues | 2021 | Share in tax revenues | 2022 | Share in tax revenues | Growth rate in 2022 |
|----|---|--|----------|-----------------------|----------|-----------------------|----------|-----------------------|----------|-----------------------|---------------------|
| 1 | Personal income tax | 60% | 165504,4 | 61.18% | 187602,7 | 65.69% | 212230,3 | 61.21% | 272245,3 | 69.19% | 1.28 |
| 2 | Ecological tax | 55% | 2238,9 | 0.83% | 2090,4 | 0.73% | 2073,4 | 0.60% | 1575,6 | 0.40% | 0.76 |
| 3 | Excise tax on fuel produced in Ukraine and imported into the customs territory of Ukraine | 13.44% | 5949,1 | 2.20% | 6519,7 | 2.28% | 7426,9 | 2.14% | 2862,4 | 0.73% | 0.39 |
| 4 | Excise tax on retail sales of excisable goods by business entities | | 6323,1 | 2.34% | 7168,9 | 2.51% | 8236,3 | 2.38% | 10219,2 | 2.60% | 1.24 |
| 5 | Income tax of enterprises and financial institutions of communal ownership | 100% | 375,3 | 0.14% | 605,3 | 0.21% | 341,6 | 0.10% | 1306,8 | 0.33% | 3.83 |
| 6 | Single tax | 100% | 35270,2 | 13.04% | 38030,9 | 13.32% | 46282,4 | 13.35% | 47266,1 | 12.01% | 1.02 |
| 7 | Property tax | 100% | 37993,9 | 14.04% | 37433,4 | 13.11% | 43242,7 | 12.47% | 36790,8 | 9.35% | 0.85 |
| 8 | Income tax of private enterprises | 10% | 6968,1 | 2.58% | 5839,8 | 2.04% | 11440,8 | 3.30% | 8425,3 | 2.14% | 0.74 |
| 9 | Tourist tax | 100% | 196,2 | 0.07% | 130,6 | 0.05% | 243,9 | 0.07% | 186,4 | 0.05% | 0.76 |
| 10 | Parking fee for vehicles | 100% | 114,9 | 0.04% | 91,2 | 0.03% | 127,1 | 0.04% | 101,8 | 0.03% | 0.80 |
| 11 | Rent and fees for the use of other natural resources | According to the norms of the BCU | 5277,9 | 1.95% | 4636,9 | 1.62% | 8569,2 | 2.47% | 8740,9 | 2.22% | 1.02 |
| 12 | Other tax revenues | - | 2744,2 | 1.01% | | 1.60% | 6498,6 | 1.87% | 3740 | 0.95% | 0.58 |
| 13 | Tax revenues | - | 270545,8 | 100.0% | 285571,5 | 100.0% | 346713,2 | 100.0% | 393460,6 | 100.0% | 1.13 |
| 14 | Revenues of local budgets | - | 560531,3 | - | 471479,9 | - | 580699,2 | - | 555097,1 | - | 0.96 |

Source: State budget web portal for citizens.

During this period, the tax potential of local self-government bodies was traditionally identified by the tax capacity based on four taxes which together account for more than 93% of the total tax revenues for local budgets:

- personal income tax (the average indicator is equal to 62.7%);
- single tax (13.2%);
- real estate tax (13.2%);
- excise tax in two categories (4.62%) etc.

As illustrated by the data in Table 1, the implementation of the tax potential of local self-government bodies can be ensured primarily by mobilizing incomes from personal income tax (more than 60% of all tax revenues and almost 30% of the total amount of local budget revenues). Other tax payments have a less pronounced fiscal effect, however they can be a regulatory potential for local economic development.

A pragmatic analysis of the share of local taxes and fees in the architecture of tax revenues of local budgets (with the exception of revenues of personal income tax, which in the Tax Code of Ukraine belongs to state taxes) testified to the fiscal dominance of a single tax (the average value is 48.5%) as well as land rent (26.4%) and land tax (15.0%) (Table 2).

Table no. 2 – Share of taxes and fees in budget revenues of local tax payments in Ukraine

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Average value |
|--|--------|--------|--------|--------|--------|--------|--------|---------------|
| property taxes | 59.11% | 55.25% | 51.24% | 51.64% | 49.46% | 48.10% | 43.64% | 51.21% |
| <i>including tax on real estate other than land plot</i> | 3.36% | 4.61% | 5.96% | 6.64% | 7.61% | 8.70% | 8.44% | 6.47% |
| <i>land tax</i> | 19.14% | 18.35% | 16.17% | 18.14% | 16.93% | 15.40% | 21.88% | 18.00% |
| <i>land rent</i> | 36.03% | 31.82% | 28.60% | 26.48% | 24.65% | 23.83% | 13.20% | 26.37% |
| <i>transport tax</i> | 0.58% | 0.47% | 0.52% | 0.38% | 0.27% | 0.18% | 0.12% | 0.36% |
| Parking fees for vehicles | 0.16% | 0.15% | 0.16% | 0.16% | 0.12% | 0.14% | 0.12% | 0.14% |
| Tourist tax | 0.13% | 0.13% | 0.15% | 0.27% | 0.17% | 0.27% | 0.22% | 0.19% |
| Single tax | 40.61% | 44.47% | 48.45% | 47.94% | 50.25% | 51.48% | 56.02% | 48.46% |

Source: State Treasury Service of Ukraine.

Notably, an important aspect is that in most countries of the European Union, property taxes occupy a significant place in ensuring the social needs of territorial communities.

Real estate tax is the main source of income for local budgets. Among the EU countries, it is not carried out only in Malta and Ireland. The object of taxation is land plots, houses, apartments in multi-apartment buildings, cottages, garages, country houses etc. The subject of taxation is the property owner or tenant. The tax is paid once a year or in equal parts every quarter (Maior, 2004).

The basis of local taxation in Great Britain is municipal tax (property tax), which is paid by owners and tenants of real estate. In each of the country's regions, specific taxation norms are established and tax rates are set according to a differentiated approach. At the same time in Great Britain, the tax is administered on real estate used for commercial purposes and the basis of taxation is the annual rent (Mikesell, 2011).

In France, real estate is administered on the basis of cadastral assessments, which are revised every 10 years. The elements of taxation are differentiated and depend on the nature of property exploitation. According to the taxation practice introduced in Poland, such type of property tax as "per square meter" increases the level of GDP every year by approximately 1% or the level of total income of a territorial community (gminas) by 15%. Property tax in Poland is the most significant source of income for the budgets of the lowest level. The revenue from its administration to municipal budgets amounts to more than \$3 million per year or more than 15% of the total income of community budgets, or 45% of the income from own sources (excluding income from subventions and distribution of taxes) (Burtseva & Vlasov, 2017).

Property tax in Spain is paid once a year. The object of taxation is land plots as well as buildings within the municipal district. The property valuation procedure carried out by such an institution as the Spanish Cadastral Office is interesting. The amount of tax to be paid depends on the quality characteristics of the housing. For example, for an apartment you need to pay about €100-500 per year, while for a villa – €300-2000 per year. The amount of tax to be paid depends not only on the occupied area, but also on its actual location as well as other factors (Gubareva, 2021).

In Poland, Ukraine, Slovakia, the Czech Republic and partly in Hungary real estate tax is paid by individuals depending on the useful (total) area of the real estate or its parts. The advantage of using this area as a tax base is related to the ease of administration since the information is contained in the register of real estate owners, but it does not reflect important consumer characteristics of the property (depreciation, cost of improvements, location etc). The tax does not take into account differences in the value of the real estate

(location of housing in towns and cities, resort area, in the centre or on the outskirts, quality of real estate – new buildings, panel or brick houses, level of deterioration, availability of infrastructure).

The experience of Bulgaria is also significant for Ukraine, despite the fact that the real estate tax rate in this country is positioned as the lowest in Europe. The basis of taxation is the assessment of immovable property, which is determined for each municipality by the relevant council using the principle of fiscal federalism. The application of land tax in foreign countries encourages the owner or user to use the land economically and effectively. In Bulgaria, for example, in the case of uncultivated plots of land their owners are taxed at increased tax rates which provides an economic incentive for their continuous cultivation (Rybnitska, 2023).

An important task in the future is the digital transformation of the effective application of monitoring technologies of real estate objects.

In this case, the paradox of the situation in Ukraine is revealed in two ways: on the one hand, it is the application of real estate tax rates to objects that are actually available (survived and not destroyed as a result of military operations) and on the other hand, it is a clear monitoring of the destroyed property of Ukrainians for the application of a grace period of the taxation during the full recovery of real estate and the solvency of the owner of such property.

Therefore, in view of establishing real estate tax in the future it is necessary to assess the feasibility of applying tax benefits from the point of view of differentiating the living standards of citizens in Ukraine in order to protect socially vulnerable segments of the population.

Conclusions and proposals

The stability and reliability of the taxation system at the local level determines the strength of local budgets, the sufficiency of their resources and ultimately it determines the well-being of territorial communities. The system of local taxes and fees under modern conditions should become a tool for stimulating business activity, planning and forecasting the economic development of communities. The tax system at the local level should become a real instrument of influence of local executive authorities and local self-government bodies on economic activity, investment and innovation activity and the quality of life of the population. When creating an effective system of local taxation in Ukraine it is necessary to take into account the experience of the developed countries of the world and more deeply substantiate the methods of developing tax reform projects at the legislative level taking into consideration the realities of countering the risks of

martial law, European integration processes, digital transformation of the global fiscal space etc. (Filipova, Yaneva, Mierlus-Mazilu, 2023).

Basing on the conducted research and taking into account the experience of the developed countries, in order to increase the efficiency of the administration of local taxes and fees and the revenues to local budgets in Ukraine, there is a need to ensure the following conditions and implement appropriate measures:

1. To regulate the mechanism of real estate tax assessment in Ukraine, we should conduct an inventory of property and introduce an effective system of real estate valuation, using a progressive tax rate in proportion to the increase in the market value of housing. And, in this sense, it would be appropriate to apply methodical approaches that would take into account the location of the real estate object and would ensure the control of the relevant institutions over the registration of real estate objects to prevent abuse and evasion of paying property tax.

2. To improve the taxation of small businesses and the simplified taxation system in order to minimize abuses.

3. To reform the mechanisms for crediting personal income tax to local budgets taking into account modern realities and risks.

4. To ensure tax autonomy of local self-government bodies in order to increase their fiscal stability on the basis of fiscal decentralization or fiscal federalism. The indicator of absolute tax autonomy shows the share of local taxes, the base and rate of which can be determined by local self-government bodies in the general structure of taxation. In Ukraine this indicator is 2.39%. There are a set of factors that significantly limit the possibilities of expanding tax autonomy. In particular, these are: disproportions of economic development in terms of territorial communities, different property status of the population, uneven density of settlement and different demographic structure.

5. To establish cooperation between local self-government bodies and bodies of the State Tax Service of Ukraine in the context of administration of local taxes and fees and control over their payment to budgets.

6. Active use of digital electronic technologies in the system of administration of local taxes and fees which will produce the following effects:

- reduction of time and effort required for the preparation and submission of tax reporting;
- reducing the risks of technical errors since many processes are subjects;
- an opportunity for tax payers to monitor the status of their financial transactions and tax accounting online;

–increasing the transparency, efficiency, convenience, accessibility of local tax and fee administration procedures etc.

It is also worth emphasizing that the use of modern technologies in the administration of local taxes and fees under modern realities is one of the key factors in improving the efficiency of tax services. This allows to reduce tax crime, simplify the processes of tax accounting and tax collection, increase the confidence of citizens and businesses in tax institutions and local self-government bodies, as well as to improve the level of tax culture and awareness of taxpayers.

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