



Податок на землю визнають за ледве не ідеальний податок насамперед тому, що він, на відміну від інших податків, не впливає негативно (*distort*) на прийняття рішень щодо розміщення ресурсів й ефективності бізнесу. Крім того, з часом завдяки зростанню населення, агрономічним заходам, розвитку транспортної інфраструктури постійно збільшується ринкова вартість землі, а звідси – і база оподаткування. Вважають, що податок на землю перешкоджає спекуляції землею, сприяє збереженню довкілля, крім того, він вирізняється простотою адміністрування.

Останнім часом у США і Великій Британії [10] розвернулася справжня компанія на підтримку податку на землю, у якій беруть участь законодавці та впливові економісти. Знову, як і в часи Генрі Джорджа, повернулися до ідеї заміни всіх інших податків єдиним податком на вартість землі. Так, за підрахунками професора Майкла Хадсона, вартість землі лише в місті Нью-Йорку перевищує сумарну вартість усіх заводів і виробничого обладнання по всій країні [11]. Податку за ставкою всього 1 % від ринкової вартості землі приписують здатність вирішити найсерйозніші фіскальні проблеми і радикально спростити Податковий кодекс США.

Схоже, що чудодійні властивості податку на землю перебільшують у запалі полемічної апології. Але, як сказано в дослідженні експертів Євросоюзу на тему вдосконалення режимів оподаткування нерухомої власності, «якщо не спростити податкову структуру до достатнього рівня ефективного адміністрування й не зробити її достатньо справедливою, щоб завоювати підтримку населення, реформа адміністрування нічого не дасть» [5, с. 61].

Виходячи з проведеного дослідження, можна зробити такі висновки для України. По-перше, для виконання поставлених функцій перед земельним податком необхідно створити єдиний оцифрований земельний кадастр з вільним доступом до нього фіс-

кальних органів влади. Крім того, потрібно сформувати прозорий ринок землі, який об'єктивно визначає її вартість. По-друге, з метою покращання та здешевлення процесу адміністрування податків на власність доцільно об'єднати плату за землю з податком на нерухомість і оподатковувати два об'єкти сукупно. По-третє, потрібно впроваджувати стимулювальні інструменти для органів місцевої влади у процесі адміністрування, сплати та контролю за сплатою земельного податку, що підвищить фіскальне значення аналізованого податку.

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TO THE ISSUE OF TAX EXEMPTION IN THE TAX AREA OF LAND

У статті проаналізовано види та умови надання податкових пільг з плати за землю у вітчизняному законодавстві. Розглянуто питання доцільності надання податкових пільг фізичним та юридичним особам зі сплати земельного податку та орендної плати за землі державної, комунальної форм власності.

В статті осуществлен анализ видов и условий предоставления налоговых льгот по плате за землю в отечественном законодательстве. Рассмотрены вопросы целесообразности предоставления налоговых льгот физическим и юридическим лицам по уплате земельного налога и арендной платы за земли государственной, коммунальной форм собственности.

Tax exemption has complex character, which manifests itself in unity and interrelation of its legal, economic and social components.

The analysis of the definitions of tax benefits as provided by the tax legislation exceptional capabilities of full or partial exemption from taxation in the presence of the object, and another to alleviate the tax burden on the taxpayer. Characterized the legislative basis for privileges for the land tax, land rent state, municipal ownership inappropriately land.

Established that the tax code provides a range of benefits for levying land tax, land rent state, municipal ownership for individuals and legal entities.

Key words: tax credit, land tax, rent for the land state, communal forms of ownership, land plot.



Today the issue of excessive deformation of the benefits system, which does not contribute to the state's macroeconomic and financial stability, equitable distribution of the tax burden on taxpayers and leads to arbitrary redistribution of financial resources in the community [1]. Important in this context is the question of exemptions from land tax, rents for lands state-owned and communal ownership.

It should be noted that the financial and credit Dictionary tax credit is considered as «given tax laws exceptional opportunity full or partial exemptions if any tax object, and another to alleviate the tax burden on the taxpayer» [2].

We cannot ignore the proposed V. Dimchenko definition of the term «Tax benefits – pursuant to current regulatory acts possibility of full or partial exemption of a tax, the exemption may be permanent or temporary, and is associated with the presence of certain conditions, the duty which rests upon confirmation of the taxpayer» [2].

In turn, L. Pavlova insists that the tax break – a full or partial exemption from the duty of the payer to pay the tax payments in accordance with the existing legislation [2].

At present, across a variety of interpretations of the content of tax benefit opinions of authors agree on one – tax benefits are always subject, along with the general procedure of taxation there is a special order, directed that the tax liability of the payer is enforceable, but the payment is reduced or decreases.

The definition of «tax benefit» provided in paragraph 30.1 of the Tax Code of Ukraine (hereinafter – TC of Ukraine) as the Tax and Customs law exemption from the obligation of the taxpayer in respect of the calculation and payment of taxes and duties, payment of the taxes and duties on a smaller scale. Grounds for granting tax exemptions specified in paragraph 30.2 TC of Ukraine and classified as follows:

- grounds, describing a specific group of taxpayers;
- grounds for activities;
- grounds for objects of taxation or the nature and social significance of their ongoing costs [3].

Time limit for application of tax benefits identified in paragraph 30.3 TC of Ukraine. A taxpayer may use the tax benefit from the date of the relevant reasons for its use (acquisition of ownership or rights to use land plot, allotment and the occurrence of certain legal facts specifically designated for businesses and individuals, and throughout the term of their actions) [3].

Note that tax exemptions for tax payment for land by the tax deduction (discount), which reduces the tax base, reducing tax liability after calculating, setting a reduced rate, exemption.

Benefits for land tax for individuals and legal persons stipulated by Articles 281–282 TC of Ukraine. As for individuals, in fact refers to «double share» benefits: on the one hand, they are addressed to specific categories of taxpayers, on the other – they relate to a particular segment of the tax object [4]. The legislator clearly limits the boundaries tax relief and defines the maximum permissible area of land capable of ensuring the effective exercise by individuals of a particular activity.

It should be noted that tax exemptions for entities contributing to synchronize the interests of society and taxpayers, acting as a kind of «compensator» formal equality of subjects of tax law. Determining the provision of rights to benefits are the specifics of particular groups of taxpayers, its importance for social life (regardless of the amount of land necessary for the performance of authorized tasks payer) [4].

Therefore, all benefit from land tax, rent for state land, municipal ownership are divided into two categories: 1) provided by the taxpayers – individuals; 2) used by the taxpayer – legal entities. The first of these categories of benefits further divided into exemptions granted to certain categories of citizens (such as disabled first and second groups, to individuals who are raising three or more children under 18 years of age pensioners, war veterans and those affected by the Chernobyl disaster). The second category – benefits provided to all individuals (one plot of land for each use within limits) subject to certain land-use regime (eg for subsidiary farming – of not more than two hectares, for the construction and maintenance residential homes, commercial buildings (smallholding): in the villages – no more than 0.25 hectares in the villages – no more than 0.15 hectares in urban areas – not more than 0.10 hectares, for an individual country construction – not more than 0.10 hectares, for the construction of individual garages – no more than 0.01 hectares, for gardening – not more than 0.12 hectares) [3].

We fully share the view that the benefits granted to legal entities usually have a clear social flavor and rarely can be used by ordinary businesses, which is quite a negative indicator. In particular, virtually ignored factor in the cost of land and there are cases where it leads to preferential taxation of the most attractive market in terms of real estate. Often land plots formally belonging to low-income land that directly affect the results of their assessment as an object of taxation and eventually cause unnecessarily large loss revenue. So declared as a mechanism of social security benefits to pay for the land in some cases lead to anti-social facts enrichment of individual landowners, land users due to unrealized potential government revenue [5].

Consequently, the benefits from land payments include benefits provided to children's health centers and recreation motels (including those that are on the sheet balance), the reserve, including historical and cultural, national parks, state parks and communal ownership, tracts, etc.

Research institutions and educational institutions for agricultural profile and vocational schools, public authorities and local governments, prosecutors, specialized sanatoriums of Ukraine are for rehabilitation, treatment and rehabilitation of patients, military units formed in accordance with the laws of Ukraine, the Armed Forces of Ukraine and state Border Guard Service of Ukraine and maintained by the state or local budgets are also entitled to benefits from land payments [3].

Religious organizations of Ukraine, statutes (regulations) which is registered in accordance with the law, for land allocated for the construction and maintenance of religious and other buildings necessary



for their activities, as well as various charities, under certain conditions, are also eligible to apply privilege with a permit for the use of such a benefit that is provided by the Commission on the activities of companies and organizations that employ disabled people under the Law of Ukraine «On the basis of social protection of disabled people in Ukraine.»

Pre-school and secondary education regardless of their ownership and funding sources, institutions of culture, science, education, health, social protection, physical culture and sports and maintained by the state or local budgets; enterprises, institutions, organizations, social organizations of sports orientation, including flying clubs and aviation sports clubs Society of Assistance to the defense of Ukraine – in the land on which the sports facilities used for national and international competitions and the training process teams of Ukraine sports and training of sports reserve, recreation Olympic and Paralympic training listed approved by the Government of Ukraine, also benefits from the land tax, land rent state, municipal ownership.

From land tax, rent for state land, municipal property for the duration of the fixed agricultural tax exempt land owners, land parcels (shares) and users provided the transfer of land and land shares (shares) for rent fixed agricultural tax. Also, is not paid land tax for land on which there are diplomatic missions, which according to international treaties (agreements), ratified by the Verkhovna Rada of Ukraine shall enjoy the premises and the surrounding land areas free of charge.

Prior to January 1, 2016 are exempt from land tax entities Film (producers of national films), the list approved by the Government of Ukraine, on land that is used for the production of national films. Regarding this aspect, We would like to emphasize the low or even zero list of national films shot recently and inappropriate provision of benefits on the land entities cinematography.

Also note that the entity reduces the tax liability of the payment for the land and the amount of benefits provided to individuals in accordance with Article 281 TC of Ukraine for the land that they own or permanent use and are part of the land of such legal person. This procedure applies to tax liabilities from land tax, land rent state, municipal ownership entity for land plots allocated in the manner prescribed for the free parking (storage) cars run by disabled people with damage to the musculoskeletal system members of their families who are in the order to ensure disabled vehicles right handed driving, and legal representatives of incapacitated handicapped or disabled children carrying disabled people (disabled children) with lesions of the musculoskeletal system [3].

Article 283 TC of Ukraine contains a list of land parcels that are not taxed, these include the:

– farmland radiation contaminated areas defined under the law as being contaminated by the Chernobyl disaster (of exclusion, unconditional (compulsory) guaranteed voluntary resettlement and strengthened radiation monitoring), and chemically contaminated agricultural land, which introduced restrictions on agriculture;

– land agricultural land, which are in temporary

conservation or in the stage of agricultural development;

– land stations and public grad stations used for testing crop varieties;

– land of road management of public roads – land under carriageway, curb, road bed, decorative landscaping, reserves, flasks, bridges, artificial structures, tunnels, transportation, culverts, retaining walls, noise screens, treatment facilities and located within the strips other road facilities and equipment, and land, which are outside the strips if they are building for the operation of highways, namely:

a) parallel bypass roads, ferries, protection of snow buildings and plantations, and avalanche buildings, trapping conventions, protective plantings, noise screens, sewage;

b) parking for transportation and recreation, warehouses, garages, storage tanks for fuel and lubricant systems for weighing of bulk transport, production facilities, and other man-made structures that are state-owned, state-owned enterprises or property ownership of business partnerships in authorized capital of 100 percent of shares (shares) owned by the state;

– land agricultural enterprises of all ownership and farmers (peasant) farms engaged young orchards, vineyards and berry to join them in a time of fruiting and hybrid plantings, collections and breeding of perennial fruit trees;

– land of cemeteries, crematoria and cinerarium.

As rightly observes S. Fedchuk, you need to pay attention to some conflict between the provisions of tax and land laws. In particular, regarding the exemption from taxation of land plots that are in the process of improving their status under the state and regional programs, as provided by the rules of the Land code of Ukraine. However, in accordance with the provisions of the TC of Ukraine, these plots do not fall under this exemption. In addition, the legislator establishes the requirements for the exemption from taxation of variety testing stations and a variety centres, namely mandatory is the state form of ownership in respect of such land and use them for testing agricultural, not industrial crops [6].

Thus, in accordance with the provisions of the Tax Code of Ukraine regional, city, town and village councils can establish benefits in regard to land tax, rent for the state land, municipal property, which is payable on the corresponding territory: partial exemption for a certain period of time, reducing the amount of land tax, rent only for the funds to be credited to the relevant local budgets. Local authorities before 1 February of the current year and serves the appropriate fiscal authorities on the location of the land parcel data provided benefits on payment for land, legal and/or individuals. New changes relative to the specified information to be provided before the 1st day of the first month of the quarter following the quarter in which occurred these changes [3].

The tax code of Ukraine delegates to the Executive authorities, local self-government law, in particular concerning rent for the land public ownership, at its discretion, to establish certain types of benefits, to expand the list of their provision, this right should be limited by the amount of tax amounts remaining