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FISCAL OBLIGATIONS OF THE SUBSOIL USERS

The article of research is operating financial relations of subsoil users before the state for mining, exploitation of underground space and system of forming of monetary resources for a budget after the Internal revenue code of Ukraine. **The aim of writing of the article** is development after resource approach of concept vehicle and mechanism of input of payments on the fiscal obligations of subsoil users. **Methodology of realization of work** is application of abstractly-logical, system-structural and comparative analysis (for forming of the system and mechanism of forming of fiscal obligation of subsoil users); to the analysis (research of right base of production of paying is for using the bowels of the earth); monographic analysis (at application of resource approach); generalization (forming of the system of bills of debt is before the state); interpretation (application of transition from fiscal payments to the budgetary resources from position of more generalized concept; fiscal resources). **Job performances** – reasonably: resource approach is to forming of profits of the state budget; system of bills of debt of subsoil users before the state; name of operating pay in different forms for using the bowels of the earth for mining after her essence by a subsoil fiscal profit as to payment of subsoil users, that is brought in by them in the state budget; actuality of replacement far of past origin of concept of taxes is on fiscal obligations for using the bowels of the earth; concept of money, fiscal, budgetary resources. **Conclusions** – instead of the operating system of taxes it is necessary to enter payments on the fiscal obligations of subsoil users for using the bowels of the earth for mining and using underground space, with bringing of these inputs in the Internal revenue code of Ukraine.

Keywords: *bowels of the earth, fiscal resources, financial resources, budgetary resources, fiscal base, subsoil users, budget, fiscal obligations, payers.*

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Фіскальні зобов'язання надрокористувачів

Предмет дослідження – чинні фінансові відносини надрокористувачів перед державою за видобування корисних копалин, експлуатацію підземного простору та система формування грошових коштів для бюджету за Податковим кодексом України. **Метою написання статті** є розробка за ресурсним підходом понятійного апарату і механізму запровадження платежів за фіскальними зобов'язаннями надрокористувачів. **Методологія проведення роботи** – застосування абстрактно-логічного, системно-структурного та порівняльного аналізу (для формування системи і механізму формування фіскальних зобов'язань надрокористувачів); аналізу (дослідження правової бази справляння плати за користування надрами); монографічного аналізу (при застосуванні ресурсного підходу); узагальнення (формування системи грошових зобов'язань перед державою); інтерпретація (застосування переходу від фіскальних платежів до бюджетних ресурсів з позиції більш узагальненого поняття; фіскальних ресурсів). **Результати роботи** – обґрунтовано: ресурсний підхід до формування доходів державного бюджету; систему грошових зобов'язань надрокористувачів перед державою; іменування чинної плати у різних формах за користування надрами для видобування корисних копалин за її сутністю надро-фіскальним доходом як платежу надрокористувачів, що вноситься ними до державного бюджету; актуальність заміни далеко минулого походження поняття податків на фіскальні зобов'язання за користування надрами; поняття грошових, фіскальних, бюджетних ресурсів. **Висновки** – замість чинної системи податків необхідно запровадити платежі за фіскальними зобов'язаннями надрокористувачів за користування надрами для видобування корисних копалин і користування підземним простором, з внесеним цих запроваджень до Податкового кодексу України.

Ключові слова: *надра, фіскальні ресурси, фінансові ресурси, бюджетні ресурси, фіскальна база, надрокористувачі, бюджет, фіскальні зобов'язання, платники.*

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Фискальные обязательства недропользователей

Предмет исследования – действующие финансовые отношения недропользователей перед государством за добычу полезных ископаемых, эксплуатацию подземного пространства и система формирования денежных средств для бюджета за Налоговым кодексом Украины. **Целью** написания статьи является разработка за ресурсным подходом понятийного аппарата и механизма внесения платежей по фискальным обязательствам недропользователей. **Методология проведения работы** – применение абстрактно-логического, системно-структурного и сравнительного анализа (для формирования системы и механизма определения фискальных обязательств недропользователей); анализа (исследование правовой базы платы за пользование недрами); монографического анализа (при применении ресурсного подхода); обобщение (формирование системы денежных обязательств перед государством); интерпретация (применение перехода от фискальных платежей к бюджетным ресурсам с позиции более обобщенного понятия; фискальных ресурсов). **Результаты работы** – обоснованно: ресурсный подход к формированию доходов государственного бюджета; систему денежных обязательств недропользователей перед государством; именование действующей платы в разных формах за пользование недрами для добычи полезных ископаемых за ее сущностью надро-фискальным доходом как платежа недропользователей, что вносится ими в государственный бюджет; актуальность замены далеко прошлого происхождения понятия налогов на фискальные обязательства за пользование недрами; понятие денежных, фискальных, бюджетных ресурсов. **Выводы** – вместо действующей системы налогов необходимо ввести платежи по фискальным обязательствам недропользователей за использование недр для добычи полезных ископаемых и подземного пространства, с внесением этих нововведений в Налоговый кодекс Украины.

Ключевые слова: недра, фискальные ресурсы, финансовые ресурсы, бюджетные ресурсы, фискальная база, недропользователи, бюджет, фискальные обязательства, плательщики.

Analysis of scientific works research of domestic and foreign specialists in the geological industry and mining leads to the conclusion that even in the legislative base, unified requirements and rules for the use of the subsoil have not been formed yet. Therefore, each country applies, as a rule, its own terms and conditions of use of the subsoil and methods of payment determination for their exploitation.

In Ukraine there is a topical problem to develop theoretical provisions of the fiscal relationship between the state and economic entities on the industrial use of the subsoil resources in the new economic conditions, since these theoretical provisions should take into account the peculiarities of the modern development of the country's economy, its resource potential, financial condition of economic entities of the geological industry, needs of the state in cash, modernization of the system of their mobilization into the budget, and other factors influencing the flow of money into the state treasury.

It should be noted separately that the geological study of the subsoil (GSS) has certain peculiarities of the needs for funds and their sources, since it is carried out with long-term costs for exploration research and exploration work. The relevant geological information is the product of the GSS.

GSS combines six basic components:

- 1) natural (minerals and their environment – the deposit, ground surface, etc.), that is, the object being studied;
- 2) activity of the specialists (with or without certain tools);
- 3) production processes (drilling, excavation, photos, etc.);
- 4) research (scientific research);
- 5) informational;
- 6) value.

Forecast estimates of volumes and values of future subsoil use, i.e., projected fiscal estimates, should be formed at the GSS stage. Such estimates serve as a criterion for determining the expediency of economic development of the explored deposits, information for establishing types of monetary obligations of the subsoil users to the state, related economic entities, local budgets and the amounts of advanced payments by the subsoil under their fiscal obligations.

In the financial scientific literature there is no definition of the concept of the system of mobilization of funds in the budget, monetary obligations of the subsoil users to the state. The scientists and practitioners operate concepts that are narrower in their sense, i.e. taxation system, tax systems, tax collection, etc. But these concepts have not received a single interpretation, therefore, further theoretical justifications are needed.

The concept of fiscal resources has not found scientific justification, official definition and spreading yet. Although the concepts of fiscal policy, fiscal pressure and others are used in literature. But it does

not give scientific significance to the provisions on fiscal resources, their essence, etc. Therefore, justification of these concepts (fiscal resources, respectively, the system of mobilization of funds to the budget, monetary obligations to the state) is necessary.

In addition, we need to clarify the content of the concepts of monetary and financial resources, budget resources and others, in relation to which, in our opinion, development of theoretical and methodological provisions on the mobilization of fiscal resources from subsoil users is necessary. Within the framework of fiscal relations, the complex of definitions concerning the monetary obligations of subsoil users to the state and the system of mobilization of funds to the budget, distinction between the notions of fiscal resources and financial resources is not substantiated.

It should be noted separately that, as shown by the analysis of recent researches and publications, specialized research papers highlight different views on the definition of the concepts of “finance” and “financial resources”. Although due attention is paid to these definitions and, in general, to a wide range of issues relating to finance by Ukrainian scientists, in particular by O.D. Vasylyk, A.S. Halchynskiyi, M.M. Kabanets, O.L. Kashenko, K.V. Pavliuk, O.P. Cherniavskiyi, V.K. Yushchenko [2; 4; 5] and others, by foreign scientists, in particular, by E. Nikbakht, A. Hropelli, B. M. Sabanti [6] and others. However, there is no single vision for the system of payments for nature use, in particular, for the subsoil use.

There is no professional applied definition of payments for the subsoil use in the works of scientists and practitioners of the geological industry, in particular in the works by Andriievskiyi I.D., Vitenko O. M., Kurylo M.M., Plotnikov O.V., Radovanov S.V., Rudko H.I. etc. [3; 7].

In our opinion, the system of monetary obligations to the state as a concept, includes the following groups:

1) the first group – the main definitions, which include: the definition of the actual set of payments to the budget, extrabudgetary funds (i.e. fiscal payments that are officially established and presented to the subsoil users in the form of monetary obligations); the purpose of introducing the payments; principles of charging the payments; functions of the payment application; essence, types of privileges on monetary obligations, the procedure for their introduction, cancellation; the debt of the subsoil users and the mechanism of its repayment, etc.;

2) the second group – the normative and informative base of fiscal payments calculation: rates (norms) of payments, the procedure for their determination; indicators of the economic and fiscal base of payment calculations; methods of payments charging; tax returns, reports, calculations and other documents drawn by the subsoil users; the reporting procedure of the subsoil users, etc.;

3) the third group – the subsoil users whose economic activity is calculated by certain indicators (geological enterprises, mining enterprises, mining enterprises, research institutes, etc.);

4) to the fourth group – formation of fiscal resources – includes the mechanism of payments charging; the procedure for payments establishing, changing and canceling; the procedure for payment to the

corresponding budgets (the State Budget of Ukraine, local budgets, their distribution among the budgets of all levels), state trust funds, etc.; the procedure for transferring funds to the State Budget of Ukraine, local budgets, state trust funds; the procedure for adopting regulatory and legal acts on the introduction and execution of monetary obligations to the budget, etc.;

5) the fifth group is proposed to be called fiscal-subjective, because it includes regulations: the rights, responsibilities and liabilities for violating the legislation of fiscal authorities and accounting officials, that administer and control the performance by the subsoil users of monetary obligations to the state; rights, responsibilities, liabilities of the subsoil users; branch administrations on state control provision over the compliance by their subsoil users with the requirements of sectoral, inter-sectoral and fiscal legislation; rights, duties, responsibilities of other subjects of the state control.

In assessing the current tax system, the types and structure of payments in the budget revenues, the totality of payments and the mechanism of their collection are important.

In our opinion, it is necessary to change the mechanism of making current taxes, in particular, the system of monetary obligations of the tax payers reinforcing their scientific validity, eliminating the value added tax, even due to its crime character.

As you know, each state has its own tax system, created its own tax payment system, regulates it, generates fiscal resources from it, etc. In Ukraine, the collection of taxes and duties and the mechanism for their collection are legalized in the form of the Tax Code of Ukraine. In our opinion, it is a collection of previously existing laws on taxation and it does not introduce fundamental innovations in its mechanisms.

The provisions of the Tax Code of Ukraine are too complex for practical use by economic entities. Its difficulty is and will be the factor for violations in fulfilling fiscal obligations, in particular, tax evasion, debts, lowering of actual indicators of fiscal resources in relation to those that should be mobilized to the state treasury under the law.

One of the features of fiscal resources is their concentration on the way from the subsoil user to the treasury accounts. After remittance of the funds, they become the budget resources.

We divide the fiscal resources into types:

1) potential (indicators of which determine the amounts on which the subsoil users can fulfill their monetary obligations, that is, their fiscal capacity);

2) perspective (determined by forecasts);

3) real (amounts of funds paid by the subsoil users to the budget under their monetary obligations);

4) reporting (reflected in the reports of the State Tax Service bodies);

5) retrospective. Budget resources are formed from fiscal resources.

Consequently, the monetary obligations of the subsoil users to the state should be considered as one of the sources of fiscal resources, which are a part of the budget resources.

Budget resources are the amount of fiscal resources of economic entities of various forms of ownership, including state enterprises, other funds received to the state or local budgets, reflected as reporting and that can be used as expenses if necessary. The foregoing makes it possible to distinguish the chain of the funds movement: the subsoil user – the fiscal authority (indirectly) – the bank of the subsoil user – the treasury bank – the state treasury. This chain should be considered as a way of forming a cash flow from the subsoil users to the state treasury.

We distinguish the following features of fiscal resources:

- 1) they are determined exclusively on the legislative basis;
- 2) they are formed due to the fiscal and monetary obligations of the subsoil users to the state;
- 3) they are made to the state treasury;
- 4) they are credited to the state or local budgets.

The peculiarities of the fiscal resources are the following:

- 1) in relation to the financial resources, they have their own and different sources;
- 2) they are necessarily made to the state treasury;
- 3) they are distributed among the users under a limited legislative basis (the Law of Ukraine “On the State Budget of Ukraine”, the Resolution of the Cabinet of Ministers of Ukraine).

According to the Tax Code of Ukraine the subsoil users must pay for the use of the subsoil for the extraction of minerals. This payment is made to the State Budget of Ukraine, that is, it is fiscal revenue for the budget. Therefore, on the basis of the source of the funds formation, that is, subsoil, and the purpose of the funds (budget revenue), it is proposed to call it the subsoil-fiscal revenue. Although for the payer it is really a fee for the use of the subsoil for minerals extraction.

The Tax Code of Ukraine presupposes one more fee for the use of the subsoil for the purposes not related to the minerals extraction. This payment is also made to the state budget and is used for the economic use of the underground space (storage of natural gas, oil, creation of medical caves, etc.). Therefore, it is logical to call it the fiscal income for the economic use of the subsoil.

Thus, instead of the current system of taxes, it is necessary to introduce payments under the fiscal obligations of the subsoil users.

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