
ЕКОНОМІКА ТА ЕКОЛОГІЯ ЗЕМЛЕКОРИСТУВАННЯ

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TAXATION PROBLEMS OF REAL ESTATE IN UKRAINE

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In this article studied the experience of Western countries concerning collection of property taxes and defines the peculiarities of foreign real estate taxation to improve the efficiency of collecting the aforementioned taxes in Ukraine taking into account the economic interests of the state and taxpayers. Defined problems of taxation of real estate in Ukraine and outlined prospects for their solution.

Key words: *foreign experience, property taxes, real estate object, tax rate, the tax base.*

Formulation of the problem.

Property taxes are one of the oldest forms of taxation, but, despite the long evolution of their collection mechanism is not universal and perfect. At the moment in Ukraine the mechanism of taxation of real estate is only at the initial stage of implementation, because for a long time land taxation has resources character, and estate property other than land plot, practically not be taxed and in the search of advantages, risk assessment and prediction of results from the application of relevant innovations. It should be noted, that the creation of an effective system of taxation of real estate is capable of providing strong revenue base for local budgets and regulate

processes of distribution of estate property among economic agents.

Analysis of recent scientific research and publications.

Recently, problems of property taxation and features of functioning of the mechanism of its collection in Ukraine considerable attention of scientists, which are engaged of questions of filling budgets, institutional development and planning of territories. Among the foreign scientists and economists, which were engaged of problems of property taxation, should be allocate G Eckert, R. Bird, O. Konnelan, Sleka, S. O'Sullivan, L. Lumibao and others. In their scientific studies summarized the theoretical basis of the system of real

estate taxation, discovering particularities of collecting of appropriate payments, evaluating their fiscal potential, etc. [1,2].

To number of domestic researchers of problems of property taxation should refer V. Andrushchenko, O. Bahrii, V. Voronin, V. Zaiets, E. Kadebska, O. Korotkevych, L. Chubuk. These scientists substantiate the essence of property taxation as an inalienable component of the tax systems of various types, analyze the features of the mechanism of collecting of individual taxes on estate property, the formation of a property taxation in Ukraine, etc. [3].

So the authors of scientific work [4] analyzed national experience of real estate evaluation for purposes of taxation and defines the basic types of mass valuation models, criteria for the selection are served unity of scientific and economic principles and mathematical interpretation of the method of determining the value [5].

However, the achievements of foreign and domestic scientists in the field evaluation and real estate taxation has not merged into a coherent model of formation, functioning and institutional provision of system, that would combine the activities of relevant institution, methodological principles of making assessments by types of real estate and tax administration.

The purpose of the article. The purpose of the article is to ascertain the problems of implementation of real estate tax at the current stage in Ukraine, analysis of the experience of foreign countries in this sphere, and defining directions to improve tax legislation in this sphere.

Statement of main material.

The real estate tax is one of the significant revenues to local budgets in developed democracies countries. At the

same time in the world real estate tax is considered to be the most effective at the local level. Implementation of real estate tax requires further in-depth study of international experience.

Property taxes existing approximately in 130 countries. In the Netherlands, revenues from real estate tax reach to 95% in the total amount of local budget revenues, 81% – in Canada, 52% – in France, in the USA level of incomes from this tax varies in a wide range from 10 to 70% depending on the territory [6].

At the same time object of taxation in different countries has its own differences and sometimes charged several types of property tax, each of which has its own tax base.

Tax on real estate is solely local tax in EU countries, although its marginal rates are determined at the central level. The object of taxation is land and buildings. Specific weight of this tax in their own revenues of local budgets is from 10% in of Denmark, Finland, Greece, Luxembourg, to 50% in Belgium Lithuania, Latvia, Slovenia, Poland, Slovakia and Spain.

USA and Canada have a single property tax, and the tax base is the market value of the land with all buildings that are on it. In some states, property tax is levied on movable property and real estate, which includes stocks, bonds.

In France, there are three different taxes: property tax - are built up and not built-up parcels and hut tax. Property tax and hut tax- they are different types of taxes and they can be imposed simultaneously. Hut tax - local and paid each year by any person, which lives in living building

In Denmark is land tax, that based on the market value of land, and also real estate tax, base of which is the mar-

ket value of buildings, which are used for commercial and administrative purposes. In Japan, as the tax base is used market value and are taxable as land, and everything, that are built on it.

Some countries instead of value as the tax base are using area of land or buildings in square meters, and then are charging a tax in the form of a specific amount for each square meter depending on the type of estate property. In the Netherlands municipalities given the choice for use as a tax base or area, or the market value, although in most cases is used the market value [7, 8].

Until April 1990 the system of local taxation in the United Kingdom included a tax on industrial property and a tax on residential property. But from April 1990 the tax on industrial property was transferred from local to national, and tax on residential property changed to capitation tax [8, C. 53-54]. In the United Kingdom only charged property tax, base of which are amount of annual rent for land and buildings.

In Sweden, state real estate tax is imposed on all types of real estate, which can be used for living, commercial and industrial purposes. The tax rate is 1,3% when renting an apartment; 1,0% on the premises that are used for commercial purposes, and 0,5% on industrial property. New residential buildings are exempt from tax for first 5 years and for the next 5 years the rate is reduced on 50% [8].

World practice has developed basic principles, that allow to organize real estate tax on the most rational way. These include in particular the following:

- object of taxation, as a rule,, are land, buildings, structures, because they are relatively easy, unlike movable property, detect and identify; because they are relatively easy, unlike movable property, detect and identify;

- the basis for calculating the tax base is often a market value of taxable objects which encourages it's most economically efficient use;

- when determining the value of real estate commonly using not commonly used, and mass based on application of standard procedures for calculating the value of taxation. This allows you to evaluate a large number of objects at relatively little costs;

- benefits provided to socially vulnerable taxpayers, or based on the type of property, which ensures the implementation of socially useful activities [9].

The real estate tax in Ukraine – is not only a question of development of self-government it's obvious social and economic benefits, which will receive the local community and local businesses. Tax Code of Ukraine contains a tax on real estate other than land plot (the introduction of which has raised many questions among taxpayers and fees), transportation tax and tax for land [10].

But now this tax in Ukraine is quite imperfect. It more or less works well on agricultural lands – until the official land market does not exist, it can be considered normative monetary value of a particular approaching, at least in the areas, where has only value fertility. However, land in cities, industrial use lands, not to mention the building – evaluated very approximately. So someone suffer from excessive taxation, and most of the other does not pay. Even worse situation with the real estate taxation, which, in addition to technical reasons, is exceptionally popular among the residents and therefore almost do not being implemented. On this are imposed problems with the administration: local governments often simply not interested establish it or haven't leverage over the situation; the absence of legislation of clearly defined

the characteristics of real estate, which is taxable. For all these reasons, about none significant increase of revenues from property tax in Ukraine is not referred without significant improvement of its mechanisms and principles [11].

The main problems of the current system of taxation of real estate in Ukraine at the moment are: separation of the value of the land and its improvements;

✓ inadequate to market conditions indexation of regulatory monetary value of lands;

✓ violating the principle of proportional distribution of the tax burden, corresponding loss of regulatory and social function of property taxation in favor of fiscal;

✓ selectivity of taxation because of the unformed real estate tax register;

✓ limited use of evaluation as a tool for formation of material and financial base of local self-government and infrastructure development of territories.

Conclusions.

Implementation of a real estate tax in Ukraine, besides ensuring the stability of replenishment of local budgets should:

✓ promote the legalization of property relations by establishing the true owner of the property, reducing ability to obtain unjustified social benefits and subsidies;

✓ develop the institution of private property, the creation of the middle class, on which relies on a stable democratic society.

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**Бавровская Н.М.,
ПРОБЛЕМЫ НАЛОГОВОЙ ОЦЕНКИ
НЕДВИЖИМОСТИ В УКРАИНЕ**

В статье изучен опыт западных стран по взиманию имущественных налогов и определены особенности зарубежного налогообложения недвижимости для повышения эффективности взимания вышеупомянутых налогов в Украине с учетом экономических интересов государства и налогоплательщиков. Выявлены проблемы налогообложения недвижимого имущества в Украине и намечены перспективы их решения.

Ключевые слова: зарубежный опыт, имущественные налоги, объект недвижимости, налоговая ставка, база налогообложения.

**Бавровська Н.М.
ПРОБЛЕМИ ПОДАТКОВОЇ ОЦІНКИ
МАЙНА В УКРАЇНІ**

У статті вивчено досвід західних країн щодо справляння майнових податків і визначено особливості зарубіжного оподаткування нерухомості для покращення ефективності справляння вищезазначених податків в Україні з урахуванням економічних інтересів держави та платників податків. Виявлено проблеми оподаткування нерухомого майна в Україні та окреслено перспективи їх вирішення.

Ключові слова: зарубіжний досвід, майнові податки, об'єкт нерухомості, податкова ставка, база оподаткування.