

УДК 336.22(477)

DOI 10.33244/2617-5932.3.2019.133-143

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## EVALUATION OF DYNAMICS AND STRUCTURE OF TAX BUDGET FORMATION SOURCES IN UKRAINE

*The current state of the national economy development of our country raises the urgent need for a detailed analysis of the practical principles of the budget revenue formation. It was found that the excess of the level of total revenues growth to the consolidated budget of Ukraine from indirect taxes on the revenues from direct taxes has caused the structural changes in the tax sources of the state financial resources formation – the increase in the indirect taxes share by 13.8 % and the reduction of the direct taxes share – by 7.6 %. The article proves that the evaluation of the dynamics and structure of tax sources budget formation is important, since, on the one hand, its results reflect the tax system efficiency, and, on the other hand, the level of income redistribution in the economy.*

**Key words:** *indirect taxes, direct taxes, taxation, tax revenues, budget.*

### **В. В. Мартиненко. Оцінка динаміки та структури податкових джерел формування бюджету в Україні**

*Сучасний стан розвитку національної економіки нашої держави ставить гостру потребу детального аналізу практичних засад формування дохідної частини бюджету. Для дослідження ефективності податкової системи України виникає необхідність оцінки динаміки та структури податкових джерел формування бюджету з метою розуміння основних тенденцій щодо спроможності державою виконувати свої функції.*

*Основна мета статті полягає у вдосконаленні практичних засад оцінки динаміки та структури податкових джерел формування фінансових ресурсів держави України впродовж 2004–2017 рр.*

*Дослідження проведене на основі офіційних статистичних даних законів України «Про бюджет України» за 2004–2017 рр., розміщених на інтернет-порталі cost.ua. Для оцінки тенденцій у розвитку та структурі податкових джерел формування фінансових ресурсів держави використані методи статистичного аналізу рядів динаміки.*

*Встановлено зростання вагомості податкових джерел у дохідній частині зведеного бюджету України. З'ясовано, що перевищення рівня зростання сумарних надходжень до зведеного бюджету України від непрямих податків над надходженнями від прямих податків стало причиною структурних зрушень податкових джерел формування*

*фінансових ресурсів держави – зростання частки непрямих податків на 13,8 % та скорочення частки прямих податків на 7,6 %.*

*У статті доведено, що оцінка динаміки та структури податкових джерел формування бюджету є важливою, оскільки, з одного боку, її результати відображають ефективність податкової системи, а з іншого – рівень перерозподілу доходів у економіці. Оцінку основних тенденцій податкових джерел формування бюджету проведено для визначення основних шляхів підвищення ефективності податкової системи України.*

**Ключові слова:** *непрямі податки, прямі податки, оподаткування, податкові надходження, бюджет.*

**Urgency of the research.** In the context of macroeconomic instability and debt problems aggravation, the tax budget formation sources evaluation becomes of particular importance, since, on the one hand, its results reflect the tax system efficiency, and, on the other hand, the level of income redistribution in the national economy. Also, the taxation should have a stimulating function, which is based on the effect of setting such tax rates, under which the business will receive more benefits from legal status than when being in the underground.

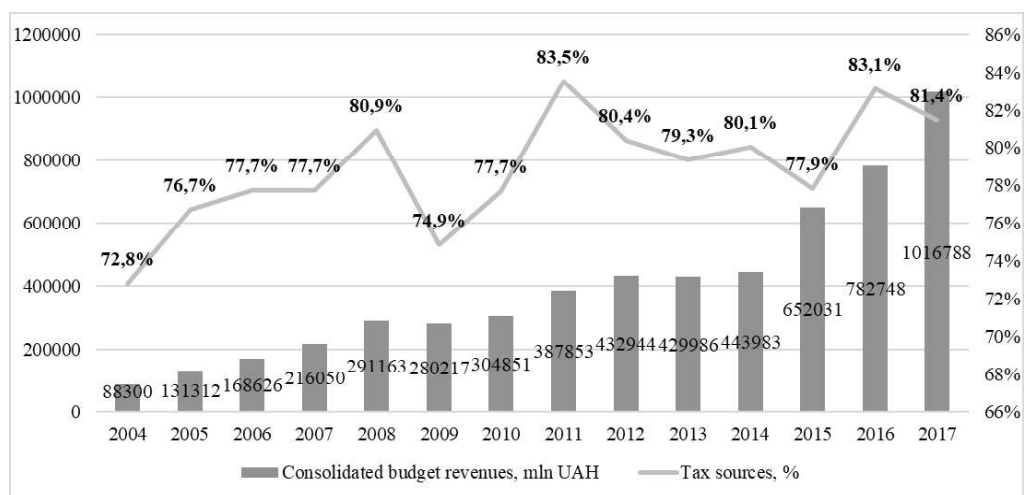
**Problem statement.** The current state of the national economy development of our state raises the urgent need for a detailed analysis of the practical principles of budget revenue formation. To investigate the Ukrainian tax system effectiveness, it is necessary to assess the dynamics and structure of the tax budget formation sources in order to understand the main trends regarding the ability of the state to perform its functions.

**Analysis of recent research and publications.** The basic methodological principles of the evaluation of tax budget formation sources, both at the national level as a whole and at the local level, are developed in the scientific works of such scholars as A. Atkinson (1980) [6], L. Kaplow (2010) [7], W. Reed and C. Rodgers (2006) [9], C. Spengel, B. Zinn, K. Finke (2011) [11], A. Tiwari (2012) [13], V. Bashko, T. Yefymenko, T. Koshchuk, O. Ozerchuk, Ya. Petrakov, A. Sokolovska, O. Tymchenko (2014) [1] etc. The ideas concerning the evaluation of the main trends of tax budget formation sources, both in the developed and in developing countries, in particular in Ukraine, retain their relevance today. The author started solving these problems in her scientific works [3; 8].

**Uninvestigated parts of general matters defining.** The academic economists have not sufficiently worked out the problems of studying trends of the tax sources of the financial resources formation development through the evaluation of their dynamics and structure.

**Problem definition.** The main purpose of the study is to improve the practical aspects of the evaluation of the dynamics and structure of tax sources of consolidated budget formation in Ukraine during 2004–2017.

**Presentation of basic material of the research.** Tax revenues to the budget are the main source of financial resources of the state, since they make over 80 % of their structure (Fig. 1). Thus, the consolidated budget revenue of Ukraine during 2004–2017 increased by 11.5 times – from UAH 88.3 mln to UAH 1 billion, and tax revenues by 13 times – from UAH 64.3 mln to UAH 828.2 mln, which caused an increase in the share of tax sources of the state financial resources formation from 72.8 to 81.4 %. At the same time, the share of tax revenues in the consolidated budget of Ukraine reached its maximum value of 83.5 % in 2011, and the minimum of 82.8 % – in 2004. Under the annual average tax sources growth rates of 120 %, and the consolidated budget revenues of Ukraine of 119 %, the average share of tax revenues in the investigated period was 78.8 %.



**Fig. 1. Dynamics of the tax sources of the consolidated budget revenues formation in Ukraine in 2004–2017**

Source: formed and calculated according to the data given in [10; 12].

When analyzing the tax budget revenues, it is necessary to detail their two components, namely, direct and indirect taxation revenues. Thus, the dynamics of revenues and the weight in the indirect taxes budget are summarized in Table 1 and Table 2.

Table 1

**Dynamics of budget revenues from indirect taxation in Ukraine during 2004–2017, mln UAH**

Years	VAT in the Consolidated Budget			Excise tax		Import charge in the consolidated budget
	Charge	Reimbursement	Balance	Consolidated Budget	Local Budgets	
2004	28701	13894	14807	6704	44	4015
2005	47110	13306	33804	7945	64	6007
2006	65438	15041	50397	8608	64	6973
2007	78252	18869	59383	10568	82	9589
2008	126491	34409	92082	12783	105	11933
2009	119134	34537	84597	21624	350	6329
2010	126988	40672	86316	28316	695	8556
2011	172873	42779	130094	33919	908	10463
2012	184786	45959	138827	38429	1243	12986
2013	181717	53448	128269	36668	1359	13265
2014	189241	50216	139025	45100	159	12389
2015	246858	68405	178453	70795	7685	39881
2016	329911	94405	235506	101751	11628	20001
2017	434041	120061	313980	121449	13156	23898
Changes in 2017 (+/-) compared to 2004	+405340	+106167	+299173	+114745	+13112	+19883

Source: formed and calculated according to the data given in [10; 12].

Data, given in Table 1 show the significant increase in the consolidated budget revenues from indirect taxes over the last 14 years. In 2017 they collected by 15.1 times more VAT, compared to 2004, and a tax refund was only 8.6 times more. As a result, the budget revenues from VAT increased by 21.2 times. At the same time, the average annual increase in VAT revenues to the consolidated budget amounted to +26.5 %, including the charge – +23.2 %, and the refund – +18 %.

It is also important to note the excise tax growth by 18.1 times (average annual increase +25 %) and the import charge growth by 6 times (average annual increase of +14.7 %) during 2004–2017. Significant changes were also noted in filling local budgets at the expense of excise tax – 0.7 % in 2004, or UAH 44 mln remained at the local level, but from 2015 this index reached about 11%, and by the end of 2017 more than UAH 13 billion remains in local budgets and UAH 108.3 billion went to the state budget, which is by 16.3 times more than in 2004.

Table 2

**Share of main indirect taxes in the consolidated and local budgets during 2004–2017, %**

Years	VAT in the Consolidated Budget	Excise tax		Import charge in the Consolidated budget
		Consolidated budget	Local budgets	
2004	16.77	7.59	0.22	4.55
2005	25.74	6.05	0.23	4.57
2006	29.89	5.10	0.17	4.14
2007	27.49	4.89	0.15	4.44
2008	31.63	4.39	0.16	4.10
2009	30.19	7.72	0.56	2.26
2010	28.31	9.29	0.98	2.81
2011	33.54	8.75	1.20	2.70
2012	32.07	8.88	1.41	3.00
2013	29.83	8.53	1.47	3.08
2014	31.31	10.16	0.18	2.79
2015	27.37	10.86	6.38	6.12
2016	30.09	13.00	5.95	2.56
2017	30.88	11.94	5.73	2.35
Changes in 2017 (+/-) compared to 2004	+14.11	+4.35	+5.52	-2.20

*Source: formed and calculated according to the data given in [10; 12].*

Total revenues from indirect taxes in 2004, as evidenced by the data given in Table 2, were 28.9 % (the lowest value for the investigated period) of the consolidated budget total revenues, including VAT – 16.8 %, an excise tax – 7.6 %, an import charge – 4.6 %. In the following years, the role of indirect taxation in the revenues grew each year, reaching its highest value of 45.6 % of the total consolidated budget revenues in 2016, and by the end of 2017 – 45.2 %. Thus, during 2004–2017, the increase in the share of indirect taxation in the consolidated budget total revenues was +16.3 %, including an increase in the VAT share – +14.1 %, excise tax – +4.4 % (+5.5 % in total revenues of local budgets), import duty – -2.2 %.

After analyzing the dynamics and structure of indirect taxation, in Table 3 and Table 4 we will summarize the dynamics and the weight in the budget of the main direct taxes.

Table 3

**Dynamics of budget revenues from direct taxation in Ukraine  
during 2004–2017, UAH mln**

Years	Personal income tax		Corporate income tax		Local taxes and fees		Fee for subsoil use		Other taxes and fees	
	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets
2004	13213	12579	16162	136	555	555	274	38	8549	2346
2005	17325	16487	23464	192	598	598	388	57	11217	3056
2006	22791	22791	26172	309	642	642	556	72	14966	3363
2007	34782	34782	34407	443	730	730	591	70	17899	3998
2008	45896	45896	47857	400	820	820	1190	190	23119	4570
2009	44485	44485	33048	478	809	809	1335	195	17562	3861
2010	51029	51029	40359	390	819	819	1481	179	20024	4281
2011	60225	54065	55097	358	2550	2550	2684	1445	28960	3060
2012	68092	61066	55793	443	5457	5457	3272	1751	25130	3310
2013	72151	64586	54994	675	7314	7314	14225	1205	14279	3249
2014	75203	62557	40201	260	8056	8056	19620	1421	15835	2797
2015	99983	54921	39053	4277	27041	27041	38008	1019	14421	3276
2016	138782	78971	60223	5879	42261	42261	40781	1082	11476	7080
2017	185686	110653	73397	6485	53282	52587	44979	1103	11487	17021
Changes in 2017 (+/-), compared to 2004	+172473	+98074	+57235	+6349	+52727	+52032	+44705	+1065	+2938	+14675

Source: formed and calculated according to the data given in [10; 12].

Thus, the data in Table 3 indicate a significant increase in the consolidated budget direct revenues over the last 14 years. For example, in 2017, compared to 2004, the consolidated budget revenues from the personal income tax increased by 14.1 times or by UAH 172.5 billion, including the local budgets revenue increase by 8.8 times or by UAH 98.1 billion. At the same time, the average annual increase of personal income tax to the consolidated budget was +22.5 %, including local budgets – +18.2 %.

It is also worth noting that during 2004–2017 an increase in the volume of revenues to the consolidated budget from the corporate income tax increased by 4.5 times or by UAH 57.2 billion (average annual growth +12.3 %), and local budget revenues on this tax grew by 47.7 times or by UAH 6.3 billion (average annual growth +34.6 %). The consolidated budget revenues from fees for the use of subsoil increased by 164.2 times or by UAH 44.7 billion (average annual growth +48 %), local budget revenues increased by 29 times or UAH 1 billion (average annual growth +29.6 %). It is worth noting the increase in revenues from local taxes and fees in 2017, as compared with 2004, by 96 times or by UAH 52.7 billion, with an average annual increase of +42.1 %.

Table 4

**Share of main direct taxes in the consolidated and local budgets  
during 2004–2017, %**

Years	Personal income tax		Corporate income tax		Local taxes and fees		Fee for subsoil use		Other taxes and fees	
	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets	Consolidated Budget	Local Budgets
2004	14.96	61.51	18.30	0.67	0.63	2.71	0.31	0.19	9.68	11.47
2005	13.19	59.77	17.87	0.70	0.46	2.17	0.30	0.21	8.54	11.08
2006	13.52	62.04	15.52	0.84	0.38	1.75	0.33	0.20	8.88	9.15
2007	16.10	63.87	15.93	0.81	0.34	1.34	0.27	0.13	8.28	7.34
2008	15.76	68.32	16.44	0.60	0.28	1.22	0.41	0.28	7.94	6.80
2009	15.88	70.99	11.79	0.76	0.29	1.29	0.48	0.31	6.27	6.16
2010	16.74	71.87	13.24	0.55	0.27	1.15	0.49	0.25	6.57	6.03
2011	15.53	71.18	14.21	0.47	0.66	3.36	0.69	1.90	7.47	4.03
2012	15.73	69.21	12.89	0.50	1.26	6.18	0.76	1.98	5.80	3.75
2013	16.78	69.92	12.79	0.73	1.70	7.92	3.31	1.30	3.32	3.52
2014	16.94	70.28	9.05	0.29	1.81	9.05	4.42	1.60	3.57	3.14
2015	15.33	45.59	5.99	3.55	4.15	22.44	5.83	0.85	2.21	2.72
2016	17.73	40.42	7.69	3.01	5.40	21.63	5.21	0.55	1.47	3.62
2017	18.26	48.22	7.22	2.83	5.24	22.91	4.42	0.48	1.13	7.42
Changes in 2017 (+/-), compared to 2004	+3.30	-13.30	-11.08	+2.16	+4.61	+20.20	+4.11	+0.29	-8.55	-4.06

*Source: formed and calculated according to the data given in [10; 12].*

Total revenues from direct taxes in 2004, as evidenced by the data given in Table 4, were 43.9 % (the highest value for the investigated period) of the consolidated budget's total revenues, including personal income tax – 15.0 %, corporate income tax – 18.3 %, local taxes and fees – 0.6 %, fees for subsoil use – 0.3 %, other taxes and fees – 9.7 %. In the following years, the role of direct taxation in the revenues declined each year, reaching its lowest value of 33.5 % of the total consolidated budget revenues in 2015, and by the end of 2017 it was 36.3 %.

Thus, during 2004–2017, the negative growth in the direct taxation share of the consolidated budget total revenue was -7.6 %, including the increase of the personal income tax share – +3.3 % (-13.3 % in the total local budget revenues), corporate income tax – -11.1 % (+2.2 % in the total local budget revenues), local taxes and fees – +4.6 % (+20.2 % in total local budget revenues), fees for subsoil use – +4.1 % (+0.3 % in the total local budget revenues), other taxes and fees – -8.6 % (-4.1 % in the total local budget revenues).

In the course of the study, there was a need for identifying the factors that influenced the change in the dynamics and structure of tax revenues to the Consolidated Budget of Ukraine during 2004–2017. At the final stage of the analysis it is advisable to predict trends in the development of tax sources for the formation of public financial resources, taking into account the identified factors. The results of the selection of factors that have most influenced the dynamics

and structure of budget revenues from the largest budget generating taxes: VAT, personal income tax and corporate income tax (56.4 % of consolidated budget revenues in 2017) are given in Table 5.

Table 5  
Comparative dynamics of factors of budget-forming taxes during 2004–2017

Years	Gross value added at basic prices, UAH million	Average monthly cash income per household, UAH	Rate of personal income tax, %	Financial result before taxation of profit-making enterprises, UAH million	Rate of corporate income tax, %
2004	325477	775.9	13.0	73694.7	30
2005	404474	1141.7	13.0	89165.1	25
2006	494988	1411.8	13.0	110648.6	25
2007	665169	1790.8	15.0	182994.4	25
2008	866939	2542.8	15.0	193669.1	25
2009	830178	2668.5	15.0	144059.2	25
2010	992175	3125.7	15.0	189640.8	25
2011	1166900	3453.7	18.0	255545.9	23
2012	1262157	3786.9	18.0	248035.9	21
2013	1336364	4071.1	18.0	209864.5	19
2014	1197981	4161.7	19.5	233624.7	18
2015	1262027	4677.1	19.5	387652.3	18
2016	1736239	5365.4	19.5	443012.1	18
2017	no data	7144.6	19.5	593168.2	18
Changes in 2017 (+/-), compared to 2004	–	+6368.7	+6.5	+519473.5	–12

Source: formed and calculated according to the data given in [2; 4; 5; 12].

According to the results of the sample, the largest impact on the dynamics and structure of VAT during 2004–2016 was the change in gross value added (tax base) at a fixed tax rate of 20 %. Similarly, for factor analysis of budget generating direct taxes we take their tax bases and tax rates for 2004–2017. The author conducted a factor correlation-regression analysis. The regression equation for 3 budget generating taxes is obtained, the parameters and statistical estimates of which are summarized in Table 6.

The data in Table 6 indicate the reliability of the regression equations, since statistical estimates far exceed its normative value. We can also see that budget revenues from VAT (with the exception of compensation) increase by 142.5 UAH thousand when the gross value added is increased by 1 UAH million. With the growth of the average monthly cash income households 1 UAH tax revenues from personal income increased by 33.5 UAH million. Increase the tax rate on personal income by 1 % causes a decrease in revenues of 5.2 UAH billion. An increase in the financial result before taxation of enterprises led to an increase in tax revenues from corporate income tax by 71 UAH thousand. If the growth rate of corporate income tax by 1 % in tax revenues could increase by 921 UAH million.

Table 6

**Parameters of the regression equations of tax sources for the creation of financial resources of the state**

Factor	Result		
	VAT	Personal income tax	Corporate income tax
Constant	-32000.2814	42736.5707	46603,0412
Gross value added at basic prices	0.1425	x	x
Average monthly cash income per household	x	33.4728	x
Rate of personal income tax	x	-5248.2973	x
Financial result before taxation of profit-making enterprises	x	x	0.0709
Rate of corporate income tax	x	x	-920.6806
R2	0.9312	0.9335	0.6895
F-test	148.7884	118.1473	12.2129

Source: author's calculations.

At the final stage, we will prognosticate revenues from budget generating taxes, taking into account the forecast of their factor characteristics. For this we use trend analysis, the results of which reflects Table 7.

Table 7

**Forecasting factors results of tax sources of budget revenues**

Factor	Trend equation	R2	Forecast for 2022
Gross value added at basic prices (y1)	$y_1 = 366173 e^{0.1234 t}$	0.8966	3818854.9
Average monthly cash income per household (y2)	$y_2 = 12.292 t^2 + 225.65 t + 710.58$	0.9573	9435.3
Financial result before taxation of profit-making enterprises (y3)	$y_3 = 75954 e^{0.132 t}$	0.8816	932741.3

Note:  $t$  – serial number of the year.

Source: author's calculations.

Table 7 includes those trendy equation, the level of approximation R2 which was the largest. The basis of the trend analysis is the extrapolation of the dynamic series data, where the forecast is based on the assumption that the revealed trend in the reporting period will continue in the forecast period. Thus, after five years, if the development trend continues, the gross value added may increase by 2.2 times, the average monthly income of the household may increase by 1.3 times, the financial result before taxation of enterprises may increase by 1.6 times. Taking into account these forecasted data, using the trend equation, the parameters of which are summarized in Table 6, we implement a five-year forecast of revenues from budget-generating taxes (Table 8).

Implementing the forecast of tax revenues, it was accepted that in 5 years the military fee would be canceled at 1.5 %, and the corporate income tax rate would remain unchanged. As a result, we can state the following increase in tax revenues in 5 years: from VAT – by 63 %, personal income tax – by 42 %, corporate income tax – by 31 %.



Table 8

**Five-year forecast of tax sources for the formation of state financial resources**

Result	2017	2022	2022 in % until 2017
VAT, UAH million	313980	512327	163.2
Personal income tax, UAH million	185686	264094	142.2
Rate of personal income tax, %	19.5	18.0	-1.5
Corporate income tax, UAH million	73397	96147	131.0
Rate of corporate income tax, %	18	18	-

Source: author's calculations.

**Conclusions.** The results of the evaluation of the main trends in the formation of the consolidated budget revenue of Ukraine, taking into account the tax sources during 2004–2017, make it possible to draw the following conclusions:

– firstly, the share of tax sources in the formation of state financial resources increased by 8.7 %, reaching its minimum of 72.8 % in 2004, and a maximum of 83.5 % in 2011; this was due to the growth of total revenues to the consolidated budget by 11.5 times, including tax revenues by 13 times;

– secondly, revenues to the consolidated budget of Ukraine from indirect taxes increased by 17 times, including those from VAT – by 21.2 times; from excise tax – by 18.1 times; from import duty – by 6 times; total direct tax revenues increased by 9.5 times, in particular, from the income tax by 14 times, and from the corporate income tax by 4.5 times;

– thirdly, the significant excess of the growth rate of total revenues to the consolidated budget of Ukraine from indirect taxes on the revenues from direct taxes caused significant changes in the structure of tax sources of state financial resources formation, namely the increase in the VAT share was +14.1 %, the excise tax – +4.4 %, at the same time there was a reduction of the corporate income tax share -11.1% and a small increase in the share of personal income tax, which was +3.3 %;

– fourthly, the author substantiates that the dynamics of tax bases and tax rates was most influenced by the dynamics of budget-forming taxes, VAT, personal income tax and corporate profit tax during 2004–2017;

– fifthly, if the trends of the tax bases are unchanged, in the next 5 years, tax revenue from VAT is expected to increase by 63 %, personal income tax – by 42 %, corporate income tax – by 31 %.

The results of the study will be used by the author in further research in developing the methodological and practical principles for assessing the tax burden on the national economy of Ukraine.

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### **В. В. Мартиненко. Оценка динамики и структуры налоговых источников формирования бюджета в Украине**

*Главная цель статьи заключается в совершенствовании практических основ оценки динамики и структуры налоговых источников формирования финансовых ресурсов государства Украина в течение 2004–2017 гг. Оценку основных тенденций налоговых источников формирования бюджета проведено для определения основных путей повышения эффективности налоговой системы Украины. Установлено рост значимости налоговых источников в доходной части сводного бюджета Украины. Выяснено, что превышение уровня роста суммарных поступлений в сводный бюджет Украины от косвенных налогов над поступлениями от прямых налогов стало причиной структурных сдвигов налоговых источников формирования финансовых ресурсов государства – доля косвенных налогов выросла на 13,8 %, а доля прямых налогов сократилась на 7,6 %. В статье доказано, что оценка динамики и структуры налоговых источников формирования бюджета является важным практическим инструментом, поскольку, с одной стороны, ее результаты отражают эффективность налоговой системы, а с другой – уровень перераспределения доходов в экономике.*

**Ключевые слова:** косвенные налоги, прямые налоги, налогообложения, налоговые поступления, бюджет.

*Стаття надійшла до редколегії 19 березня 2019 року*