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СОТНІЧЕНКО О.А.,

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## Концептуальні засади регулювання акцизного оподаткування в Україні

**Предмет дослідження:** оподаткування акцизним податком в Україні та його особливості.

**Мета дослідження:** проаналізувати особливості здійснення непрямого оподаткування в Україні на прикладі акцизного податку.

**Методологія проведеної роботи:** пошуковий по наявній методичній та науковій літературі із аналізом знайденого матеріалу, з'ясування причинно-наслідкових зв'язків, аналіз документації та результатів діяльності дослідників з проблеми проведеного дослідження.

**Результати роботи:** стаття є дослідженням такого виду непрямих податків в Україні як акцизний податок. Окреслено роль акцизного податку у формуванні бюджетних надходжень. Проаналізовано в динаміці зростання частки акцизного податку. Автором визначені зміни у нормативно-правовій базі, які вплинули на порядок нарахування акцизного податку.

**Висновки:** зміни у нормативно-правових документах, які регламентують порядок нарахування акцизного податку та його стягнення, нададуть можливість: покращити процедуру справляння непрямих податків, гарантувати стабільність надходжень до різнорівневих бюджетів та результативність, простоту в адміністративному процесі; зменшити тінізацію економіки, оптимізувати податкове законодавство, зберегти систему фінансового стимулювання для компаній-експортерів, зменшити соціальне навантаження та обумовити на законодавчому рівні оптимальне співвідношення між непрямыми податками.

**Ключові слова:** податок, акцизний податок, бюджет, виплати, відсоткова ставка.

СОТНІЧЕНКО Е.А.,

ГНАТЕНКО Е.А.

## Концептуальные основы регулирования акцизного налогообложения в Украине

**Предмет исследования:** обложение акцизным налогом в Украине и его особенности.

**Цель исследования:** проанализировать особенности осуществления косвенного налогообложения в Украине на примере акцизного налога.

**Методология проведенной работы:** поисковый по имеющейся методической и научной литературе с анализом найденного материала, выяснение причинно-следственных связей, анализ документации и результатов деятельности исследователей по проблеме проводимого исследования.

**Результаты работы:** статья является исследованием такого вида косвенных налогов в Украине как акцизный налог. Очерчена роль акцизного налога в формировании бюджетных поступлений. Проанализированы в динамике роста доли акцизного налога. Автором определены изменения в нормативно-правовой базе, которые повлияли на порядок начисления акцизного налога.

**Выводы:** изменения в нормативно-правовых документах, регламентирующих порядок начисления акцизного налога и его взыскания, предоставят возможность: улучшить процедуру взимания косвенных налогов, гарантировать стабильность поступлений в разноуровневые бюджеты и результативность, простоту в административном процессе; уменьшить тенизацию экономики, оптимизировать налоговое законодательство, сохранить систему финансового стимулирования для компаний-экспортеров, уменьшить социальную нагрузку и определить на законодательном уровне оптимальное соотношение между косвенными налогами.

**Ключевые слова:** налог, акцизный налог, бюджет, выплаты, процентная ставка.

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## Conceptual principles of excise taxation adjusting in Ukraine

**Subject of investigation:** taxation by excise tax in Ukraine and its feature.

**The aim of research:** to analyse the features of indirect taxation realization in Ukraine on the example of excise tax.

**Methodology of the executed work:** searching on present methodological and scientific literature with the analysis of found material, finding out of cause-effect relations, analysis of documentation and results of researchers' activity on issue of undertaken research.

**Results of research:** The article is investigation of such kind of indirect taxes in Ukraine as excise tax. The role of excise tax in shaping budget revenues is outlined in the article. The share of excise tax in dynamics of growth is analyzed. Changes in the legal framework that influenced the procedure for calculating the excise tax are identified in the article by authors.

**Conclusion:** changes in normatively-legal documents, that regulate the order of excise tax extra charge and its penalty, will give possibility to improve procedure of indirect taxes, guarantee stability of receivables to different levels budgets and effectiveness, simplicity in administrative process; to decrease hidden economy, optimize tax law, save the system of financial stimulation for companies-exporters, to decrease the social loading and to stipulate legislative level of optimal correlation between indirect taxes.

**Key words:** tax, excise tax, budget, payments, interest rate.

**Actuality of research.** Basic foundation for forming of Ukrainian budget are tax receivables. Among plenty of various taxes the leading place occupies such type of indirect taxes as excise tax, without regard to the considerable level of risk. During the last time the tendency to the increase of fiscal and regulative roles in relation to influence on social and economic to the process in the state is observed. Especially it is actual in the period of financial crisis. However in connection with signing of agreement «About association between Ukraine and EU», tax system of Ukraine is expedient to bring conformity with the European standards with the aim of overcoming of problem of products' shadow turnover and avoiding the inpayment of obligatory fiscal payments.

**Problems.** Growths of the crisis phenomena in the national economy of Ukraine especially actual-

ized the question of effective instruments search that can be implemented in the home mechanism of government control of economy. To the number of the most effective instruments, as present world and home practice certifies exactly the taxes. Therefore from balanced of tax politics that is realized by the members of state administration, efficiency of economic transformations depends on it. In turn, tax politics is the inalienable constituent of financial politics of the state, in fact the effective use of taxes in adjusting of economic processes is possible only in complex with other methods of such adjusting.

**Results and discussions.** The problems of excise tax in Ukraine such scientific works are researched by Klymets P. A., Homutyynyk V. Yu., Gorina I. A., Konovaliuk V. I., Danilov O.D., Zagorskyi V.S.

and others. However, remain scantily explored and not studied the problems of introduction of this tax.

**Selection of unexplored part of problem.**

To examine excise tax as one of priority sources of addition to the budget is impermissible. That more than excise taxation as the method of government control is actively used and widely investigated in the developed countries of the world.

The aim of the research is to analyse the features of indirect taxation realization in Ukraine on the example of excise collections.

Research methods are used: searching on present methodological and scientific literature with the analysis of the found material, finding out of cause-effect relations, analysis of documentation and results of researchers activity on the undertaken issue.

**Materials and methods.** Nowadays in Ukraine there are three types of indirect taxes: excise tax, value-added tax and special tax. They are the constituent of cost of any commodity or service that exists at the market. Therefore their size influences on the dynamics of price politics. Excise tax is tax that is indirect on consumption or uses of excisable commodities that are included to their price. There are two types of indirect taxes in domestic trade: universal and specific excise tax. Also operations with excisable commodities, which are not under the taxation are distinguished, for example export of excisable commodities of tax payers outside Ukraine's custom territory, import on Ukraine's custom territory of earlier exported excisable commodity with defects [3].

Excise tax is not only addition to the price, but also addition that performs the special purpose. Thus, an economist T. F. Yutkina in the works pays attention to duality of objective function of excise taxes, that show up in that it is one of the main sources of receivableness in the budget; but is the means of limitation of socially dangerous commodities use. However this approach to the excise tax is not valuable. Therefore it is necessary to pay attention to interpretation of A. M. Sokolovska.

Thus, A. M. Sokolovska offered more detailed explanation of this type of tax content, stipulating it by the row of reasons:

- increase of income level to the budget at the insignificant tax loading and small administrative charges;
- limitation of destructive external influences from the use of excisable commodities, for exam-

ple, tobacco, alcoholic beverages, energy products, vehicles;

- guaranteeing of taxation justice on vertical line, that will assist the increase of level of taxation justice that is actual for the consumers of certain varieties of excisable commodities with the high and middle level of income.

After the acceptance of the Tax Code of Ukraine on Decembers, 2, 2010, №2755-VI normatively-legal documents, that regulated the order of extra charge and payment of excise tax, list of payers, rate, terms of inpayment and privilege in taxation, and lost the action. In division VI, the «Excise tax» of the Tax Code of Ukraine the list of all operating norms is presented, that regulate taxation of excisable commodities, determined size rate of excise tax and feature of taxation [11].

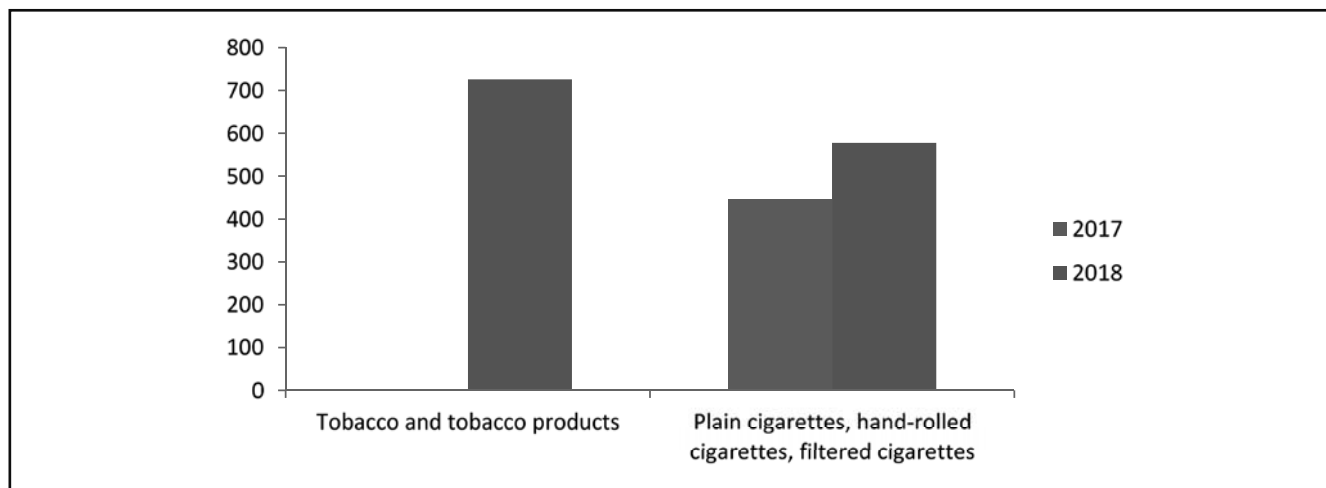
Nowadays alcohol, wine products, beer, distilled beverages, tobacco and tobacco products, some transport vehicles, some oil products, electric energy is imposed excise tax in Ukraine. Commodities that are assessed by excise duties, are called excisable commodities.

From 2018 the ratified chart of increase of excise tax rates on tobacco products and minimum excise tax obligation from the inpayment of excise tax from tobacco products and in future 2025 on 20% annually to the achievement of minimum standard of EU is (90 euros for 1 000 items).

From January, 01, 2018 till December, 31, 2018 the low-limit of excise tax obligation of excise tax from tobacco products was presented by 773.20 hrn. for 1 000 items on plain cigarettes and filtered cigarettes. Also, from January, 01, 2018 the term of postponement of advance inpayment of excise tax during the purchasing of excise marks on tobacco products from 5 to 15 working days. The rates of excise tax on alcohol, beer and alcoholic beverages are not increased, except the planned equating of discounted rate on cognac to the rate on other spirit distillates (common increase on 12 %) [5].

More detailed the change of tariff excise tax rates is represented on picture 1.

To the factors that influence on the indexes of efficiency realization of excise politics in the system of government control economy events, it is possible to take: necessity of forming of sufficient level of tax receivableness for the country's budget, deficit or profit of state budget; level of general strategic aims' achievement of forming and realization



**Picture 1. Comparison of excise tax rates in 2017–2018 (hrn. for 1 kg (net))**

of public excise policy; inflationary processes, that cause the necessity of changing of excise tax rates, set in national currency for non-admission of decline level of the real tax receivables in the budget of the country; financially-economic results of subjects' activity of market of excisable commodities; general investment climate in the country; level of population employment; stability and predictability of national tax law, and also co-ordination of sublegislative normative acts, with positions of Code; level of population income and appropriate solvent demand, general capacity of excisable commodities market and other [7].

Influence of events of excise politics realization on the financial resources of business entities depends on the type of activity. Such features are related to the rates of excise tax, methodology of calculation of sum of tax obligations, terms of inpayment of tax in budget, and also by the sources of tax sums forming, that is enumerated in the budget. The biggest influence on the financial state of business entities is rendered by the inpayment of excise tax on the commodities of the imported origin associated with the sums of tax are paid at crossing the custom border due to the own turnover of subject of menage.

Consider in detail the excise tax on oil products. The list of oil products that can be brought as raw material for the production of ethylene with zero rate and application of exchange form bill of control of special purpose use of fuel, and also cases of application with zero rate of excise tax, is extended with the use of substances as components for automobile fuel production [5].

In 2016 tax from the retail of fuel in size of 5%, that was paid to the local budgets was removed. The

reason of it was «hidden» of retail sell of fuel by the separate payers of this tax that caused shortfalls of excise tax on retail to the local budgets. To solve this problem, Ministry of Finance worked out the effective model, where 13.44% of excise tax from produced and imported fuel pay to the local budgets.

By the law of Ukraine from December, 20, 2016 № 1791 «About making amendments in the Tax Code of Ukraine and some legislative acts of Ukraine in relation to providing of balanced budgetary receivables in 2017» excise tax on retail sell of oil products with the simultaneous increase of excise tax rates from production and import of oil products was canceled [6].

At the same time changes in the Budgetary code of Ukraine the redistribution of 13.44% of excise tax from production and import of oil products between the budgets of local self-government are envisaged.

On 2018 this tendency is stored and the mechanism is prescribed. On March, 07, 2018 the resolution of the Cabinet of Ministers of Ukraine came into effect from February, 28, 2018 № 116, that is ratify Order of engaging in 2018 of parts of excise tax from produced in Ukraine and imported on custom territory of Ukraine of fuel into the general fund of local budgets. Enumeration of part of excise tax to the local budgets will provide their balance and will assist the timely financing of pre-arranged charges.

The law determines the mechanism of engaging of excise tax part from produced in Ukraine and imported on custom territory of Ukraine of fuel in the general fund of local self-government budgets in 2018. In addition, by this document the parts for engaging of excise tax to the budgets of local self-government in the first half of 2018 in the cut of all

rural, settlement and municipal budgets are ratified. Such parts were determined coming from the volumes of the realized fuel on appropriate territory for the second half of 2017, taking into account the information given by Government fiscal service of Ukraine [10].

In the second half of 2018 the parts of excise tax from fuel are determined taking into account data about the volume of fuel realized of the first half of 2018.

Changes are envisage possibility of the usage of electronic communication means for passing the copy of tax receipt at custom registration of substances, that are used as components of automobile fuel, that is imported to custom territory of Ukraine with the aim of the usage in chemical industry.

Entering into the state budget from the inpayment of excise tax on electric power in 2017 in comparison with the index of 2016 grew on 17.5% – to 4.7 milliards of hrn. During this period receivables from the inpayment of excise import tax of electric power 38% to 1.8 million hrn are reduced. In the state budget on 2018 at calculation of prognosis receivables of excise tax was given 5.1 milliards of hrn. of receivables from the inpayment of excise tax on electric power [7].

Excise tax on electric power only increases tariff, including countries' population, does not assist modernisation of objects of electroenergy or purchase of fuel for its production. According to the norms of the Tax Code of Ukraine, the rate of excise tax on electric power presents 3.2% from electricity (without VAT) charges, its payers are state enterprise «Energorynok» (wholesale customer and salesman of electric power at the market of Ukraine), and also producers of electricity, that will realize produced electric power not at the wholesale market.

Law about introduction of alteration in the Tax Code in the context of determination of taxation rate, conditioned by absolute value, taking into account the customer cost, costs of producers of industrial products from excise tax, stipulated, that Cabinet of Ministers of Ukraine would have the opportunity to bring in changes not annually, but in case of necessity [5].

Effectiveness and stability of taxation system are conditioned by introduction and application of optimal model of forming sufficient evidential base of budgets of different levels, due to tax receivables.

In the period of economic crises in Ukraine the part of excise tax grows constantly, that contingent the

increase of tax rate, without regard to that the base of taxation in such period diminishes considerably.

Verkhovna Rada on October, 18, 2018 did not approve the law «About introduction of alteration in the Tax Code of Ukraine in relation to the some taxes rates», that envisaged the increase of excise tax rate, ecological taxes and rent paying for the usage of radio frequencies on 9% in accordance with the prognosis rate of inflation.

The aim of the letter was providing forming of profitable part of the state budget of Ukraine on 2019 and bringing sizes over the rates of taxes in accordance with inflationary processes in economy. In particular, it is suggested to promote the project of law on 9% of excise tax rates on beer, wine, alcohol, products that contain alcohol. It was also suggested to promote on 9% of excise tax rates on cigarettes. In particular, the tax rates on 1000 items of cigarettes had to grow from 2071.01 hryvnias to 2257.4 hryvnias.

In addition, minimum excise tax obligation from the inpayment of excise tax from tobacco products it was also suggested to increase on 9% – from 2770.5 hryvnias to 3019.9 hryvnias for 1000 items. Thus, Verkhovna Rada on questions tax and custom politics did not support the mentioned receipt. For today Ministry of finance began to work with Committee, to find compromise decision: budget did not bear losses, and business was satisfied [4].

In 2018 at first in the history of Ukraine 8-years-old plan was accepted in relation to approaching of excise tax rates on tobacco products to the minimum level operating in EU. However, in spite of the fact that in 2018 raising of specific excise tax rate 30% (in 2017 – 40%) is equal, the level of production on the whole during 7 months reduced on 23%, level of receivables from excise tax during 7 months, in comparison with the previous year, fell down on 10%. Thus in 2016 there was the controlled dynamics more or less, the level of contraband goods is 1.6%. During the last 2 years the contraband goods grew in 2.5 times. For today there is positive dynamics of its increase in 3–4%.

The level of products of pirate goods grows at the internal market. The immoderate increase of excise tax never results to the increase of receivables and stabilizing of situation at the market. However this tax is not effective, as it creates background for manipulations and avoiding taxation [2].

Having regard to existent problems in tobacco industry, it is needed to pay attention to erratical gra-

dation of receivables from excise duties for a year. Before excise tax raising all producers of tobacco products accumulate supplies. Because they realize that tax can increase on 20%, or even on 120%.

Restatement of excise duties in the cost of commodity that must take place in the first months of increase happens long afar. Therefore there is not evenness of receivables. Producers do not have the possibility to agree, as it can be considered, as the concerted actions, that is why only the state can help exceptionally. It is important to turn out effective mechanisms, that excise receivables in the state budget came by even parts [8].

Excise tax on alcohol exhausted the resource as source of additional receivables. Taking into account that during the current year excise tax did not grow on beer and vodka, obvious benefit producers did not feel yet. Thus, brewers at first from 2008 will increase the production on 2% (+/-). The recession of vodka market will last and they will not produce – 6% to the last year volumes. However shadow market embraces 65% of all market of strong alcohol. It was assisted by recent increase of the minimum suggested retail price at 0.5 vodka to almost 90 грн.

Now extremely actual is the question of excise tax on transport vehicles, in fact from data of Association of car manufacturers of Ukraine «Ukravtoprom», the fall-off of cars sales takes place – from the beginning of 2017 the automobile market in Ukraine grew shortly on 39%, and for April monthly figures attained critical marks – Ukrainians purchased on 71% less cars comparatively with the corresponding period of 2015. From data of association of «Ukravtoprom», the new cars (98%) of inexpensive and budgetary brands register in Ukraine. It shows that expedient is abolition of excise tax rate exactly on new cars with the volume of cylinders of engine to 2200 cube. cm., as, from statistical data, cars have most popularity among Ukrainians, that belong to this category. Financial viability of such changes consists in that factor that they will result in price abatement on car on 2–3,5%, that will assist the increase of car demand and revival of Ukrainian automarket accordingly. The profits of companies, that engage in the cars sale and also maintenance of transport vehicles and the base of taxation of income tax will increase accordingly, the result will be the increasing of profitable part of Ukrainian budget. As excise

tax is paid once, and income tax of the enterprises is paid monthly, then it is more expedient economically increase receivables exactly from frequent tax. Due to the increase of cars sale that is imported on custom territory of Ukraine, receivables will grow from custom payments (duty, special duty and others like that), that also positively influence on the income of the state budget [4].

Thus, influence of excise tax on financially-economic activity of enterprises is considerable enough, so as it influences on the standard of prices, and on demand, and also influences on forming of realization volumes and producing goods (works, services). The operating in Ukraine mechanism of excise tax collection needs an improvement direction of minimization of its influence on financially-economic activity of the enterprises, as at the certain standard of prices and combined solvent demand, this tax influences on forming of realization volumes of commodities (works, services), and, accordingly, their production volumes.

### Conclusions

Changes in normatively-legal letters, that regulate the order of extra charge of excise tax and its penalty, will give possibility: to bring to conformity the Ukrainian tax law to the existent requirements of European Union in part of reduction of favourable operations list; to improve procedure of indirect taxes production, guarantee stability of receivables to the budgets of different levels and effectiveness, simplicity in administrative process; to decrease hidden economy, optimize tax law, book-keeping and tax account, save the system of financial stimulation for companies-exporters, to decrease the social loading and to stipulate at legislative level the optimal correlation between indirect taxes.

The above-mentioned range of problems needs further deep researches, the results of it is expedient to take into account during formulation of the scientifically reasonable approaches to reformation of the legislative system of indirect taxes administration, that will assist creation of optimal terms for doing business in Ukraine, realization of innovations, increase of consumer demand at the internal market at the simultaneous dynamic increase of the combined tax receivables to the budgets of all levels and having a special purpose funds of the state.

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КУДРЕНКО Н.В.,  
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**Інформаційні системи і технології в аудиті**

*В роботі розглянуто інформаційні системи в обліку і аудиті, їх функції, приклади застосування інформаційних систем, які використовують бюджетні установи на різних рівнях.*

*Основною передумовою виникнення аудиту є взаємна зацікавленість підприємства в особі його власників, держави в особі відповідних фіскальних органів, що справляють податки і збори та особисто аудитора в забезпеченні реальності та достовірності обліку і звітності.*